

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, 2016 to December 31, 2016



FILED
11/03/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Gayle L. Pennington Connie A Fromhold	01-01-15 to 02-18-18 02-19-18 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 (Vacant) Gayle L. Pennington	01-01-13 to 02-16-18 02-17-18 to 02-18-18 02-19-18 to 12-31-20
County Sheriff	Michael J. Kreinhop	01-01-15 to 21-31-18
President of the Board of County Commissioners	Shane McHenry	01-01-16 to 12-31-18
President of the County Council	Elizabeth J. Morris	01-01-16 to 12-31-18



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, 2016, 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, 2016.

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, 2016, 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 September 27, 2018, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

September 27, 2018



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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, 2016, and the related notes to the financial statement, and have issued our report thereon dated September 27, 2018, 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

September 27, 2018

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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, 2016

Fund	Cash and Investments		Cash and Investments	
	01-01-16	Receipts	Disbursements	12-31-16
Jail Commissary	\$ 38,719	\$ 246,169	\$ 235,680	\$ 49,208
Clerk's Trust	1,163,560	6,437,422	6,480,120	1,120,862
County General	1,726	16,285,366	13,703,019	2,584,073
Accident Report Fees	5,561	6,583	8,026	4,118
Bond Forfeiture	11,000	44,508	10,000	45,508
Cities and Town Court Costs	-	7,993	-	7,993
Clerk's Perpetuation	63,440	31,170	17,626	76,984
COIT	578,985	3,705,149	3,914,541	369,593
Community Corrections	728	395,591	186,252	210,067
Community Transition Program	25,608	16,200	20,000	21,808
Covered Bridge	17,255	1,850	1,800	17,305
Cumulative Bridge	1,469,816	1,015,588	728,339	1,757,065
Cumulative Building Courthouse	2,366,893	387,635	573,885	2,180,643
Cumulative Capital Development	676,530	315,813	485,139	507,204
County Drug Free Community	90,651	58,188	69,135	79,704
Local Emergency Plan Commission	37,107	3,629	1,771	38,965
Firearms Training	30,352	48,845	36,962	42,235
Health Department	(7,925)	556,002	508,048	40,029
County Identity Protection Fund	7,346	4,388	8,207	3,527
Levy Excess Fund	216,529	-	-	216,529
Local Health Maintenance	71,735	74,914	65,226	81,423
Local Road and Street	434,472	481,539	409,316	506,695
County Jail Misdemeanor Housing	22,819	33,998	24,781	32,036
County Highway	1,013,785	2,341,399	2,210,885	1,144,299
Park Board Land Acquisition	297,347	-	-	297,347
Park and Recreation	171,850	42,548	34,258	180,140
Transfer Fees-Plat Maintenance	132,225	13,595	-	145,820
Rainy Day Fund	2,800,884	210,298	1,000,000	2,011,182
Reassessment	603,030	302,086	335,187	569,929
Recorder's Records Perpetuation	66,985	93,960	49,348	111,597
Riverboat Revenue	274,784	515,351	671,193	118,942
County Sex and Violent Offender Fees	3,820	5,000	14,064	(5,244)
Public Defenders	48,896	-	-	48,896
Surplus Tax	-	226,971	226,971	-
Suveyor's Corner Perpetuation	80,078	11,135	51,416	39,797
Tax Sale Fee	51,912	16,745	18,238	50,419
Tax Sale Redemption	4,932	67,867	64,675	8,124
Tax Sale Surplus	396,238	305,964	353,369	348,833
Vehicle Inspection	1,971	200	-	2,171
Guardian Ad Litem	65,107	52,633	57,870	59,870
Auditor's Ineligible Deduction	50,610	50,006	35,013	65,603
County Elected Officials Training	18,535	4,388	135	22,788
County Offender Transportation	2,551	875	-	3,426
Statewide 911	431,968	788,121	674,518	545,571
LOIT Special Distribution	-	589,496	-	589,496
Adult Probation Administration	59,047	45,412	23,576	80,883
Circuit Court Juvenile Probation Administration	13,444	6,456	-	19,900
Supplemental Adult Probation Services	155,249	220,006	249,650	125,605
County User Fees	154,610	95,637	227,505	22,742
Donations	47,965	1,942	1,690	48,217
Civil Penalty Cty Ordinance Violation	2,540	-	-	2,540
TIF Grants and Loans	396,961	363,986	257,020	503,927
Health Insurance	496,264	3,923,097	4,615,170	(195,809)
Payroll	2,671	-	2,671	-
Dental	11	276,594	276,594	11
Voluntary PERF	-	63,273	63,273	-
IN Deferred -Great West	-	52,367	52,367	-
Federal Income Tax	-	1,301,992	1,301,992	-
FICA	-	897,763	897,763	-
County Option Income Tax	-	78,566	78,566	-
PERF	-	288,316	288,316	-
Police Pension	-	47,833	47,833	-
State Income Tax	-	368,077	368,077	-
Garnishment	-	39,501	39,501	-
Police Pension-Clerk Fee	-	39,571	39,571	-
Tax Distribution	-	42,564,623	42,564,623	-
Commercial Vehicle Excise Tax	-	114,331	114,331	-
Sewer Assessment	-	27,675	27,675	-
Financial Institution Tax	-	243,188	243,188	-
Fines and Forfeitures	246	3,254	3,500	-
Infraction Judgements	4,192	63,432	57,708	9,916
Overweight Vehicle Fines	3,048	47,458	43,332	7,174
Special Death Benefits	300	3,670	3,615	355
Disclosure Fees Due State	730	6,160	5,940	950
Coroners Continuing Education	508	4,118	4,110	516
Adult and Juvenile Compact Fee	-	1,105	813	292
Mortgage Recording Fee Due State	380	5,748	5,198	930
DLGF Homestead Property Database	-	69	69	-
Child Restraint Fees	25	275	250	50
Inheritance Tax	-	1,580	1,580	-
Education Plate Fee	-	450	450	-
Riverboat Admissions	6,277,799	6,418,696	6,541,476	6,155,019

DEARBORN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Convention Recreation and Visitors Promotion	556,412	1,167,908	546,204	1,178,116
COIT	-	6,935,219	6,935,219	-
LOIT 2016 Special Distribution	-	1,471,344	1,471,344	-
93.563 Title IV-D Incentive	95,692	16,262	50,000	61,954
4-D New Law 99 Prosecutor	38,404	24,460	12,857	50,007
4-D Incentive	5,906	-	-	5,906
4-D New Law 8'99-Clerk	92,222	16,262	21,393	87,091
Treasurer's Cashbook	1,531,443	1,523,111	1,531,443	1,523,111
Juvenile Probation Users	22,540	18,493	25,228	15,805
Dearborn County Veterans Transportation	57,353	7,150	3,000	61,503
County Hwy Projects (2232)	32,819	-	32,819	-
Supplemental Attorney Fee Superior Court #2	4,992	34,156	29,030	10,118
Circuit Court Supplemental Attorney Fees	119,071	11,426	-	130,497
County Court Supplemental Attorney Fees	112,388	40,640	32,587	120,441
Special Crimes/Seized Asset	1,835,165	151,971	431,169	1,555,967
Alcohol and Drug Program	15,631	126,078	141,120	589
Sheriff Work Release Fund	7,845	9,387	10,291	6,941
Jail Chemical Addiction Program	2,058	-	-	2,058
Regional Sewer District Fund II	4,628	58,102	45,884	16,846
Cell Tower Escrow	39,333	17,000	-	56,333
Bail and Pretrial Superior Court 1	87,825	15,245	51,181	51,889
Bail and Pretrial Superior Court 2	6,264	18,965	22,076	3,153
Riverboat Contingency	460,470	560,644	387,628	633,486
Growth and Development	4,491,880	665,765	2,257,961	2,899,684
MVHA Substitute	1,927,597	1,191,369	1,519,194	1,599,772
Regional Sewer Development	1,402,430	-	79,682	1,322,748
Regional Sewer District	34,744	-	10,474	24,270
Community Corrections Users Fee	234,744	286,538	418,408	102,874
County Law Enforcement Continuing Education	1,315	-	-	1,315
Adult Protective Service	(64,754)	106,910	117,381	(75,225)
DOC Grant 2nd Year	66,621	281,647	337,659	10,609
Special Crimes Federal Forfeiture	44,266	1,571	9,222	36,615
Riverboat Savings	10,526,856	1,154,657	2,155,058	9,526,455
County Farm	48,605	5,916	1,570	52,951
D.C. Juvenile Users Fee	21,065	2,230	-	23,295
GIS Records Perpetuation Fund	4,933	1,184	800	5,317
K-9 Donations	4,541	-	2,000	2,541
Redevelopment Commission	400,348	2,933	46,374	356,907
Redevelopment Commission Match	495,000	5,000	-	500,000
911 Dispatching	92,410	116,250	58,638	150,022
Supplemental GAL	29,037	2,800	500	31,337
City Planning and Enforcement	5,030	30,000	19,305	15,725
Drug Disposal Equipment	50	-	-	50
Criminal Justice Reinvestment	-	58,100	36,885	21,215
Pulsepoint Project	-	18,000	18,000	-
Dillsboro Planning	-	7,200	1,399	5,801
93.074 Public Health Coordinator CRI	16,277	39,313	51,650	3,940
Operation Pullover/Seatbelt	(1,397)	12,062	8,692	1,973
16.575 Victim Support Service	(64,122)	57,399	62,003	(68,726)
10.200 PUSH Partners	13,541	-	312	13,229
97.054 Certified E.M.A.	2,080	-	-	2,080
93.069 H1N1 Grant	439	-	426	13
93.268 Immunization Grant	-	61,095	67,672	(6,577)
97.042 EMPG Pod/Runner	-	5,111	5,111	-
93.074 Zika Preparedness Grant	-	1,319	1,319	-
97.042 2015 EMPG Equipment	-	14,118	14,118	-
Bio-Terrorism Grant	9,531	-	-	9,531
Court Interpreter Grant	13,336	675	10,790	3,221
LEC Inmate Education Grant	2,210	-	-	2,210
Project Safe Direction	10,587	7,900	4,075	14,412
Accident Reconstruction	128	-	-	128
Crime Scene Response Vehicle	133	-	-	133
CASA Drug Testing Grant	-	11,712	11,712	-
In Car Camera Grant	1,988	-	-	1,988
Soil and Water Executive	571	6,119	6,577	113
Paperless Document Management	585	-	-	585
Problem Solving Grant	4	7,500	2,889	4,615
Protect Your Family Campaign	2,036	-	200	1,836
GAL Program Ross Grant	517	-	-	517
Economic Development Research Grant	25,938	-	25,938	-
Unified Court Services Program	7,106	-	-	7,106
IHCDA Housing Grant	2	98,177	97,348	831
Regional Strategic Vision Plan	230,500	-	52,500	178,000
Nurturing Families Program	500	-	67	433
Veterans Treatment Court Grant	-	70,440	14,911	55,529
JCAP Workbook Grant	-	2,000	1,984	16
Totals	<u>\$ 46,624,074</u>	<u>\$ 109,970,232</u>	<u>\$ 111,045,283</u>	<u>\$ 45,549,023</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 statements. 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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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 statements. 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 statements. 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 statements. 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. The County is self-insured. Due to unexpected expenses in health care, the County did not budget enough for FY 2016. This is why fund 4701 Health Insurance has a deficit. The County inadvertently over-expended the County Sex and Violent Offenders Fees fund on educational expenses. The remaining funds are a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2016.

OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Jail Commissary	Clerk's Trust	County General	Accident Report Fees	Bond Forfeiture	Cities and Town Court Costs
Cash and investments - beginning	\$ 38,719	\$ 1,163,560	\$ 1,726	\$ 5,561	\$ 11,000	\$ -
Receipts:						
Taxes	-	-	7,825,023	-	-	-
Licenses and permits	-	-	125,366	-	-	-
Intergovernmental receipts	-	-	4,931,540	-	-	-
Charges for services	-	-	647,670	6,583	-	-
Fines and forfeits	-	-	215,348	-	-	7,993
Other receipts	246,169	6,437,422	2,540,419	-	44,508	-
Total receipts	246,169	6,437,422	16,285,366	6,583	44,508	7,993
Disbursements:						
Personal services	-	-	10,814,105	-	-	-
Supplies	-	-	333,640	-	-	-
Other services and charges	-	-	2,494,770	8,026	-	-
Capital outlay	-	-	6,031	-	-	-
Other disbursements	235,680	6,480,120	54,473	-	10,000	-
Total disbursements	235,680	6,480,120	13,703,019	8,026	10,000	-
Excess (deficiency) of receipts over disbursements	10,489	(42,698)	2,582,347	(1,443)	34,508	7,993
Cash and investments - ending	\$ 49,208	\$ 1,120,862	\$ 2,584,073	\$ 4,118	\$ 45,508	\$ 7,993

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Clerk's Perpetuation	COIT	Community Corrections	Community Transition Program	Covered Bridge	Cumulative Bridge
Cash and investments - beginning	\$ 63,440	\$ 578,985	\$ 728	\$ 25,608	\$ 17,255	\$ 1,469,816
Receipts:						
Taxes	-	3,704,808	-	-	-	774,824
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,850	225,780
Charges for services	607	-	395,591	16,200	-	-
Fines and forfeits	30,563	-	-	-	-	-
Other receipts	-	341	-	-	-	14,984
Total receipts	<u>31,170</u>	<u>3,705,149</u>	<u>395,591</u>	<u>16,200</u>	<u>1,850</u>	<u>1,015,588</u>
Disbursements:						
Personal services	16,782	2,370,869	185,319	20,000	-	226,977
Supplies	844	-	-	-	-	213,804
Other services and charges	-	1,543,672	-	-	1,800	189,665
Capital outlay	-	-	-	-	-	97,893
Other disbursements	-	-	933	-	-	-
Total disbursements	<u>17,626</u>	<u>3,914,541</u>	<u>186,252</u>	<u>20,000</u>	<u>1,800</u>	<u>728,339</u>
Excess (deficiency) of receipts over disbursements	<u>13,544</u>	<u>(209,392)</u>	<u>209,339</u>	<u>(3,800)</u>	<u>50</u>	<u>287,249</u>
Cash and investments - ending	<u>\$ 76,984</u>	<u>\$ 369,593</u>	<u>\$ 210,067</u>	<u>\$ 21,808</u>	<u>\$ 17,305</u>	<u>\$ 1,757,065</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Cumulative Building Courthouse	Cumulative Capital Development	County Drug Free Community	Local Emergency Plan Commission	Firearms Training	Health Department
Cash and investments - beginning	\$ 2,366,893	\$ 676,530	\$ 90,651	\$ 37,107	\$ 30,352	\$ (7,925)
Receipts:						
Taxes	367,634	302,484	-	-	-	472,340
Licenses and permits	-	-	-	-	-	19,445
Intergovernmental receipts	2,363	1,944	-	3,599	-	3,036
Charges for services	-	-	-	-	48,845	60,904
Fines and forfeits	-	-	58,188	-	-	-
Other receipts	17,638	11,385	-	30	-	277
Total receipts	387,635	315,813	58,188	3,629	48,845	556,002
Disbursements:						
Personal services	-	-	-	760	-	484,074
Supplies	71,781	-	-	-	-	2,000
Other services and charges	311,309	309,795	69,135	1,011	36,962	21,965
Capital outlay	190,795	174,142	-	-	-	-
Other disbursements	-	1,202	-	-	-	9
Total disbursements	573,885	485,139	69,135	1,771	36,962	508,048
Excess (deficiency) of receipts over disbursements	(186,250)	(169,326)	(10,947)	1,858	11,883	47,954
Cash and investments - ending	\$ 2,180,643	\$ 507,204	\$ 79,704	\$ 38,965	\$ 42,235	\$ 40,029

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	County Identity Protection Fund	Levy Excess Fund	Local Health Maintenance	Local Road and Street	County Jail Misdemeanant Housing	County Highway
Cash and investments - beginning	\$ 7,346	\$ 216,529	\$ 71,735	\$ 434,472	\$ 22,819	\$ 1,013,785
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	2,475
Intergovernmental receipts	-	-	74,914	481,176	33,998	2,316,991
Charges for services	4,388	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	363	-	21,933
Total receipts	4,388	-	74,914	481,539	33,998	2,341,399
Disbursements:						
Personal services	-	-	38,013	-	-	1,522,727
Supplies	-	-	4,666	409,316	-	360,326
Other services and charges	8,207	-	9,102	-	24,781	152,732
Capital outlay	-	-	13,445	-	-	175,000
Other disbursements	-	-	-	-	-	100
Total disbursements	8,207	-	65,226	409,316	24,781	2,210,885
Excess (deficiency) of receipts over disbursements	(3,819)	-	9,688	72,223	9,217	130,514
Cash and investments - ending	\$ 3,527	\$ 216,529	\$ 81,423	\$ 506,695	\$ 32,036	\$ 1,144,299

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Park Board Land Acquisition	Park and Recreation	Transfer Fees-Plat Maintenance	Rainy Day Fund	Reassessment	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 297,347	\$ 171,850	\$ 132,225	\$ 2,800,884	\$ 603,030	\$ 66,985
Receipts:						
Taxes	-	-	-	-	300,157	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	196,499	1,929	-
Charges for services	-	-	13,595	-	-	93,960
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	42,548	-	13,799	-	-
Total receipts	-	42,548	13,595	210,298	302,086	93,960
Disbursements:						
Personal services	-	-	-	-	6,000	-
Supplies	-	-	-	-	6,528	-
Other services and charges	-	200	-	-	322,560	49,348
Capital outlay	-	34,058	-	-	99	-
Other disbursements	-	-	-	1,000,000	-	-
Total disbursements	-	34,258	-	1,000,000	335,187	49,348
Excess (deficiency) of receipts over disbursements	-	8,290	13,595	(789,702)	(33,101)	44,612
Cash and investments - ending	\$ 297,347	\$ 180,140	\$ 145,820	\$ 2,011,182	\$ 569,929	\$ 111,597

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Riverboat Revenue	County Sex and Violent Offender Fees	Public Defenders	Surplus Tax	Suveyor's Corner Perpetuation	Tax Sale Fee
Cash and investments - beginning	\$ 274,784	\$ 3,820	\$ 48,896	\$ -	\$ 80,078	\$ 51,912
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	127,643	-	-	-	-	-
Charges for services	-	5,000	-	-	11,135	8,735
Fines and forfeits	-	-	-	-	-	-
Other receipts	387,708	-	-	226,971	-	8,010
Total receipts	515,351	5,000	-	226,971	11,135	16,745
Disbursements:						
Personal services	1,579	-	-	-	13,549	-
Supplies	15,020	-	-	-	-	-
Other services and charges	612,046	14,064	-	226,777	1,457	18,238
Capital outlay	-	-	-	-	36,410	-
Other disbursements	42,548	-	-	194	-	-
Total disbursements	671,193	14,064	-	226,971	51,416	18,238
Excess (deficiency) of receipts over disbursements	(155,842)	(9,064)	-	-	(40,281)	(1,493)
Cash and investments - ending	\$ 118,942	\$ (5,244)	\$ 48,896	\$ -	\$ 39,797	\$ 50,419

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Tax Sale Redemption	Tax Sale Surplus	Vehicle Inspection	Guardian Ad Litem	Auditor's Ineligible Deduction	County Elected Officials Training
Cash and investments - beginning	\$ 4,932	\$ 396,238	\$ 1,971	\$ 65,107	\$ 50,610	\$ 18,535
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	25,428	-	-
Charges for services	67,867	305,964	200	-	42,439	4,388
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	27,205	7,567	-
Total receipts	67,867	305,964	200	52,633	50,006	4,388
Disbursements:						
Personal services	-	-	-	26,245	5,707	-
Supplies	-	-	-	-	-	-
Other services and charges	64,675	192,241	-	31,625	22,016	135
Capital outlay	-	-	-	-	7,290	-
Other disbursements	-	161,128	-	-	-	-
Total disbursements	64,675	353,369	-	57,870	35,013	135
Excess (deficiency) of receipts over disbursements	3,192	(47,405)	200	(5,237)	14,993	4,253
Cash and investments - ending	\$ 8,124	\$ 348,833	\$ 2,171	\$ 59,870	\$ 65,603	\$ 22,788

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	County Offender Transportation	Statewide 911	LOIT Special Distribution	Adult Probation Administration	Circuit Court Juvenile Probation Administration	Supplemental Adult Probation Services
Cash and investments - beginning	\$ 2,551	\$ 431,968	\$ -	\$ 59,047	\$ 13,444	\$ 155,249
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	589,496	-	-	-
Charges for services	-	788,121	-	-	-	-
Fines and forfeits	875	-	-	45,412	6,456	219,970
Other receipts	-	-	-	-	-	36
Total receipts	875	788,121	589,496	45,412	6,456	220,006
Disbursements:						
Personal services	-	541,473	-	8,901	-	155,526
Supplies	-	-	-	-	-	2,702
Other services and charges	-	120,760	-	-	-	23,390
Capital outlay	-	12,285	-	-	-	2,932
Other disbursements	-	-	-	14,675	-	65,100
Total disbursements	-	674,518	-	23,576	-	249,650
Excess (deficiency) of receipts over disbursements	875	113,603	589,496	21,836	6,456	(29,644)
Cash and investments - ending	\$ 3,426	\$ 545,571	\$ 589,496	\$ 80,883	\$ 19,900	\$ 125,605

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	County User Fees	Donations	Civil Penalty Cty Ordinance Violation	TIF Grants and Loans	Health Insurance	Payroll
Cash and investments - beginning	\$ 154,610	\$ 47,965	\$ 2,540	\$ 396,961	\$ 496,264	\$ 2,671
Receipts:						
Taxes	-	-	-	363,986	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	20,500	1,400	-	-	57,627	-
Fines and forfeits	75,013	-	-	-	-	-
Other receipts	124	542	-	-	3,865,470	-
Total receipts	95,637	1,942	-	363,986	3,923,097	-
Disbursements:						
Personal services	176,259	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	43,639	1,570	-	257,020	60,913	-
Capital outlay	7,607	-	-	-	-	-
Other disbursements	-	120	-	-	4,554,257	2,671
Total disbursements	227,505	1,690	-	257,020	4,615,170	2,671
Excess (deficiency) of receipts over disbursements	(131,868)	252	-	106,966	(692,073)	(2,671)
Cash and investments - ending	\$ 22,742	\$ 48,217	\$ 2,540	\$ 503,927	\$ (195,809)	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Dental	Voluntary PERF	IN Deferred -Great West	Federal Income Tax	FICA	County Option Income Tax
Cash and investments - beginning	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	276,594	63,273	52,367	1,301,992	897,763	78,566
Total receipts	276,594	63,273	52,367	1,301,992	897,763	78,566
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	276,594	63,273	52,367	1,301,992	897,763	78,566
Total disbursements	276,594	63,273	52,367	1,301,992	897,763	78,566
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	PERF	Police Pension	State Income Tax	Garnishment	Police Pension-Clerk Fee	Tax Distribution
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	42,561,275
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	3,348
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	39,571	-
Other receipts	288,316	47,833	368,077	39,501	-	-
Total receipts	288,316	47,833	368,077	39,501	39,571	42,564,623
Disbursements:						
Personal services	-	-	-	-	39,571	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	77,242
Capital outlay	-	-	-	-	-	-
Other disbursements	288,316	47,833	368,077	39,501	-	42,487,381
Total disbursements	288,316	47,833	368,077	39,501	39,571	42,564,623
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Commercial Vehicle Excise Tax	Sewer Assessment	Financial Institution Tax	Fines and Forefeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 246	\$ 4,192	\$ 3,048
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	114,331	-	243,188	-	-	-
Charges for services	-	-	-	-	5	-
Fines and forfeits	-	-	-	3,254	63,427	47,458
Other receipts	-	27,675	-	-	-	-
Total receipts	114,331	27,675	243,188	3,254	63,432	47,458
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	114,331	27,675	243,188	3,500	57,708	43,332
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	114,331	27,675	243,188	3,500	57,708	43,332
Excess (deficiency) of receipts over disbursements	-	-	-	(246)	5,724	4,126
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 9,916	\$ 7,174

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Special Death Benefits	Disclosure Fees Due State	Coroners Continuing Education	Adult and Juvenile Compact Fee	Mortgage Recording Fee Due State	DLGF Homestead Property Database
Cash and investments - beginning	\$ 300	\$ 730	\$ 508	\$ -	\$ 380	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	3,670	6,155	4,118	-	5,748	-
Fines and forfeits	-	-	-	1,105	-	-
Other receipts	-	5	-	-	-	69
Total receipts	<u>3,670</u>	<u>6,160</u>	<u>4,118</u>	<u>1,105</u>	<u>5,748</u>	<u>69</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,615	5,920	4,110	813	5,198	69
Capital outlay	-	-	-	-	-	-
Other disbursements	-	20	-	-	-	-
Total disbursements	<u>3,615</u>	<u>5,940</u>	<u>4,110</u>	<u>813</u>	<u>5,198</u>	<u>69</u>
Excess (deficiency) of receipts over disbursements	<u>55</u>	<u>220</u>	<u>8</u>	<u>292</u>	<u>550</u>	<u>-</u>
Cash and investments - ending	<u>\$ 355</u>	<u>\$ 950</u>	<u>\$ 516</u>	<u>\$ 292</u>	<u>\$ 930</u>	<u>\$ -</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Child Restraint Fees	Inheritance Tax	Education Plate Fee	Riverboat Admissions	Convention Recreation and Visitors Promotion	COIT
Cash and investments - beginning	\$ 25	\$ -	\$ -	\$ 6,277,799	\$ 556,412	\$ -
Receipts:						
Taxes	-	-	-	-	467,109	6,935,219
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,580	450	6,407,061	700,799	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	275	-	-	-	-	-
Other receipts	-	-	-	11,635	-	-
Total receipts	275	1,580	450	6,418,696	1,167,908	6,935,219
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	250	1,580	450	3,035,820	546,204	6,935,219
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	3,505,656	-	-
Total disbursements	250	1,580	450	6,541,476	546,204	6,935,219
Excess (deficiency) of receipts over disbursements	25	-	-	(122,780)	621,704	-
Cash and investments - ending	\$ 50	\$ -	\$ -	\$ 6,155,019	\$ 1,178,116	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	LOIT 2016 Special Distribution	93.563 Title IV-D Incentive	4-D New Law 99 Prosecutor	4-D Incentive	4-D New Law 8'99-Clerk	Treasurer's Cashbook
Cash and investments - beginning	\$ -	\$ 95,692	\$ 38,404	\$ 5,906	\$ 92,222	\$ 1,531,443
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,471,344	16,262	24,460	-	16,262	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,523,111
Total receipts	1,471,344	16,262	24,460	-	16,262	1,523,111
Disbursements:						
Personal services	-	-	12,857	-	5,982	-
Supplies	-	-	-	-	-	-
Other services and charges	1,471,344	-	-	-	15,411	-
Capital outlay	-	50,000	-	-	-	-
Other disbursements	-	-	-	-	-	1,531,443
Total disbursements	1,471,344	50,000	12,857	-	21,393	1,531,443
Excess (deficiency) of receipts over disbursements	-	(33,738)	11,603	-	(5,131)	(8,332)
Cash and investments - ending	\$ -	\$ 61,954	\$ 50,007	\$ 5,906	\$ 87,091	\$ 1,523,111

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Juvenile Probation Users	Dearborn County Veterans Transportation	County Hwy Projects (2232)	Supplemental Attorney Fee Superior Court #2	Circuit Court Supplemental Attorney Fees	County Court Supplemental Attorney Fees
Cash and investments - beginning	\$ 22,540	\$ 57,353	\$ 32,819	\$ 4,992	\$ 119,071	\$ 112,388
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	6,000	-	-	-	-
Fines and forfeits	18,493	-	-	34,156	11,426	40,640
Other receipts	-	1,150	-	-	-	-
Total receipts	18,493	7,150	-	34,156	11,426	40,640
Disbursements:						
Personal services	23,356	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,872	3,000	-	29,030	-	32,587
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	32,819	-	-	-
Total disbursements	25,228	3,000	32,819	29,030	-	32,587
Excess (deficiency) of receipts over disbursements	(6,735)	4,150	(32,819)	5,126	11,426	8,053
Cash and investments - ending	\$ 15,805	\$ 61,503	\$ -	\$ 10,118	\$ 130,497	\$ 120,441

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Special Crimes/Seized Asset	Alcohol and Drug Program	Sheriff Work Release Fund	Jail Chemical Addiction Program	Regional Sewer District Fund II	Cell Tower Escrow
Cash and investments - beginning	\$ 1,835,165	\$ 15,631	\$ 7,845	\$ 2,058	\$ 4,628	\$ 39,333
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	79,000	-	-	-	-	17,000
Fines and forfeits	-	61,078	9,387	-	-	-
Other receipts	72,971	65,000	-	-	58,102	-
Total receipts	151,971	126,078	9,387	-	58,102	17,000
Disbursements:						
Personal services	106,262	94,224	-	-	22,981	-
Supplies	-	-	-	-	1,023	-
Other services and charges	324,365	46,652	10,291	-	21,880	-
Capital outlay	-	-	-	-	-	-
Other disbursements	542	244	-	-	-	-
Total disbursements	431,169	141,120	10,291	-	45,884	-
Excess (deficiency) of receipts over disbursements	(279,198)	(15,042)	(904)	-	12,218	17,000
Cash and investments - ending	\$ 1,555,967	\$ 589	\$ 6,941	\$ 2,058	\$ 16,846	\$ 56,333

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Bail and Pretrial Superior Court 1	Bail and Pretrial Superior Court 2	Riverboat Contingency	Growth and Development	MVHA Substitute	Regional Sewer Development
Cash and investments - beginning	\$ 87,825	\$ 6,264	\$ 460,470	\$ 4,491,880	\$ 1,927,597	\$ 1,402,430
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	15,245	18,965	-	-	-	-
Other receipts	-	-	560,644	665,765	1,191,369	-
Total receipts	15,245	18,965	560,644	665,765	1,191,369	-
Disbursements:						
Personal services	26,084	22,076	-	-	-	-
Supplies	188	-	-	-	314,602	-
Other services and charges	-	-	-	1,300,000	1,204,592	21,630
Capital outlay	15,000	-	-	-	-	-
Other disbursements	9,909	-	387,628	957,961	-	58,052
Total disbursements	51,181	22,076	387,628	2,257,961	1,519,194	79,682
Excess (deficiency) of receipts over disbursements	(35,936)	(3,111)	173,016	(1,592,196)	(327,825)	(79,682)
Cash and investments - ending	\$ 51,889	\$ 3,153	\$ 633,486	\$ 2,899,684	\$ 1,599,772	\$ 1,322,748

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Regional Sewer District	Community Corrections Users Fee	County Law Enforcement Continuing Education	Adult Protective Service	DOC Grant 2nd Year	Special Crimes Federal Forfeiture
Cash and investments - beginning	\$ 34,744	\$ 234,744	\$ 1,315	\$ (64,754)	\$ 66,621	\$ 44,266
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	106,910	281,647	-
Fines and forfeits	-	286,102	-	-	-	-
Other receipts	-	436	-	-	-	1,571
Total receipts	-	286,538	-	106,910	281,647	1,571
Disbursements:						
Personal services	-	126,547	-	116,716	271,323	-
Supplies	-	48,534	-	-	-	-
Other services and charges	10,474	243,327	-	665	66,336	6,427
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,795
Total disbursements	10,474	418,408	-	117,381	337,659	9,222
Excess (deficiency) of receipts over disbursements	(10,474)	(131,870)	-	(10,471)	(56,012)	(7,651)
Cash and investments - ending	\$ 24,270	\$ 102,874	\$ 1,315	\$ (75,225)	\$ 10,609	\$ 36,615

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Riverboat Savings	County Farm	D.C. Juvenile Users Fee	GIS Records Perpetuation Fund	K-9 Donations	Redevelopment Commission
Cash and investments - beginning	\$ 10,526,856	\$ 48,605	\$ 21,065	\$ 4,933	\$ 4,541	\$ 400,348
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	1,184	-	-
Fines and forfeits	-	-	1,935	-	-	-
Other receipts	1,154,657	5,916	295	-	-	2,933
Total receipts	1,154,657	5,916	2,230	1,184	-	2,933
Disbursements:						
Personal services	-	-	-	-	-	23,061
Supplies	-	-	-	-	-	-
Other services and charges	434,477	1,570	-	800	2,000	23,313
Capital outlay	1,720,581	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,155,058	1,570	-	800	2,000	46,374
Excess (deficiency) of receipts over disbursements	(1,000,401)	4,346	2,230	384	(2,000)	(43,441)
Cash and investments - ending	\$ 9,526,455	\$ 52,951	\$ 23,295	\$ 5,317	\$ 2,541	\$ 356,907

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Redevelopment Commission Match	911 Dispatching	Supplemental GAL	City Planning and Enforcement	Drug Disposal Equipment	Criminal Justice Reinvestment
Cash and investments - beginning	\$ 495,000	\$ 92,410	\$ 29,037	\$ 5,030	\$ 50	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	116,250	-	30,000	-	58,100
Fines and forfeits	-	-	2,800	-	-	-
Other receipts	5,000	-	-	-	-	-
Total receipts	5,000	116,250	2,800	30,000	-	58,100
Disbursements:						
Personal services	-	56,115	-	18,998	-	36,885
Supplies	-	-	-	-	-	-
Other services and charges	-	2,523	500	307	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	58,638	500	19,305	-	36,885
Excess (deficiency) of receipts over disbursements	5,000	57,612	2,300	10,695	-	21,215
Cash and investments - ending	\$ 500,000	\$ 150,022	\$ 31,337	\$ 15,725	\$ 50	\$ 21,215

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Pulsepoint Project	Dillsboro Planning	93.074 Public Health Coordinator CRI	Operation Pullover/Seatbelt	16.575 Victim Support Service	10.200 PUSH Partners
Cash and investments - beginning	\$ -	\$ -	\$ 16,277	\$ (1,397)	\$ (64,122)	\$ 13,541
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	37,313	-	57,399	-
Charges for services	-	7,200	-	8,062	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	18,000	-	2,000	4,000	-	-
Total receipts	18,000	7,200	39,313	12,062	57,399	-
Disbursements:						
Personal services	-	-	11,539	8,692	61,986	-
Supplies	-	-	-	-	-	-
Other services and charges	18,000	-	40,111	-	17	312
Capital outlay	-	1,399	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	18,000	1,399	51,650	8,692	62,003	312
Excess (deficiency) of receipts over disbursements	-	5,801	(12,337)	3,370	(4,604)	(312)
Cash and investments - ending	\$ -	\$ 5,801	\$ 3,940	\$ 1,973	\$ (68,726)	\$ 13,229

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	97.054 Certified E.M.A.	93.069 H1N1 Grant	93.268 Immunization Grant	97.042 EMPG Pod/Runner	93.074 Zika Preparedness Grant	97.042 2015 EMPG Equipment
Cash and investments - beginning	\$ 2,080	\$ 439	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	60,628	5,111	1,319	14,118
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	467	-	-	-
Total receipts	-	-	61,095	5,111	1,319	14,118
Disbursements:						
Personal services	-	-	19,909	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	426	47,763	5,111	1,319	14,118
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	426	67,672	5,111	1,319	14,118
Excess (deficiency) of receipts over disbursements	-	(426)	(6,577)	-	-	-
Cash and investments - ending	\$ 2,080	\$ 13	\$ (6,577)	\$ -	\$ -	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Bio-Terrorism Grant	Court Interpreter Grant	LEC Inmate Education Grant	Project Safe Direction	Accident Reconstruction	Crime Scene Response Vehicle
Cash and investments - beginning	\$ 9,531	\$ 13,336	\$ 2,210	\$ 10,587	\$ 128	\$ 133
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	675	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	7,900	-	-
Total receipts	-	675	-	7,900	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	4,075	-	-
Other services and charges	-	10,790	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	10,790	-	4,075	-	-
Excess (deficiency) of receipts over disbursements	-	(10,115)	-	3,825	-	-
Cash and investments - ending	\$ 9,531	\$ 3,221	\$ 2,210	\$ 14,412	\$ 128	\$ 133

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	CASA Drug Testing Grant	In Car Camera Grant	Soil and Water Executive	Paperless Document Management	Problem Solving Grant
Cash and investments - beginning	\$ -	\$ 1,988	\$ 571	\$ 585	\$ 4
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,500
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,712	-	6,119	-	-
Total receipts	11,712	-	6,119	-	7,500
Disbursements:					
Personal services	-	-	6,577	-	-
Supplies	-	-	-	-	-
Other services and charges	11,712	-	-	-	2,889
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	11,712	-	6,577	-	2,889
Excess (deficiency) of receipts over disbursements	-	-	(458)	-	4,611
Cash and investments - ending	\$ -	\$ 1,988	\$ 113	\$ 585	\$ 4,615

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Protect Your Family Campaign	GAL Program Ross Grant	Economic Development Research Grant	Unified Court Services Program	IHCDA Housing Grant
Cash and investments - beginning	\$ 2,036	\$ 517	\$ 25,938	\$ 7,106	\$ 2
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	98,177
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	98,177
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	200	-	25,938	-	97,346
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	2
Total disbursements	200	-	25,938	-	97,348
Excess (deficiency) of receipts over disbursements	(200)	-	(25,938)	-	829
Cash and investments - ending	\$ 1,836	\$ 517	\$ -	\$ 7,106	\$ 831

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Regional Strategic Vision Plan	Nurturing Families Program	Veterans Treatment Court Grant	JCAP Workbook Grant	Totals
Cash and investments - beginning	\$ 230,500	\$ 500	\$ -	\$ -	\$ 46,624,074
Receipts:					
Taxes	-	-	-	-	64,074,859
Licenses and permits	-	-	-	-	147,286
Intergovernmental receipts	-	-	70,440	-	18,369,951
Charges for services	-	-	-	-	3,332,768
Fines and forfeits	-	-	-	-	1,315,135
Other receipts	-	-	-	2,000	22,730,233
Total receipts	-	-	70,440	2,000	109,970,232
Disbursements:					
Personal services	-	-	14,911	-	17,741,517
Supplies	-	-	-	-	1,789,049
Other services and charges	52,500	67	-	1,984	23,957,806
Capital outlay	-	-	-	-	2,544,967
Other disbursements	-	-	-	-	65,011,944
Total disbursements	52,500	67	14,911	1,984	111,045,283
Excess (deficiency) of receipts over disbursements	(52,500)	(67)	55,529	16	(1,075,051)
Cash and investments - ending	\$ 178,000	\$ 433	\$ 55,529	\$ 16	\$ 45,549,023

DEARBORN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 301,088</u>	<u>\$ 12,125</u>

DEARBORN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2016

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Revenue bonds	Whitewater Mill Project Construction	\$ 2,423,500	\$ 233,200
Totals		<u>\$ 2,423,500</u>	<u>\$ 233,200</u>

DEARBORN COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,523,452
Infrastructure	222,023,723
Buildings	28,252,451
Improvements other than buildings	1,282,295
Machinery, equipment, and vehicles	10,846,783
Construction in progress	<u>2,119,643</u>
Total governmental activities	<u>266,048,347</u>
Total capital assets	<u><u>\$ 266,048,347</u></u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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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, 2016. 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, 2016.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

September 27, 2018

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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, 2016

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	Passed Through to Subrecipient	Total Federal Awards Expended
Department of Justice					
Crime Victim Assistance Dearborn/Ohio County Victim Support Services	Indiana Criminal Justice Institute	16.575	15VA361	\$ -	\$ 57,399
Equitable Sharing Program Federal Forfeiture	Direct Grant	16.922	FY 2016	-	8,927
Total - Department of Justice				-	66,326
Department of Transportation					
Highway Planning and Construction Cluster Highway Planning and Construction Collier Ridge Bridge	Indiana Department of Transportation	20.205	DES # 1005702	-	4,283
Bridge Inspection			DES # 1382107	-	70,720
Cold Springs Bridge			DES # 1383444	-	16,298
Stateline Road-Georgetown			DES # 1400675	-	98,399
Small Structure Inspection			DES # 1400676	-	74,095
Laughery Creek Bridge			DES # 1400725	-	36,819
Total - Highway Planning and Construction Cluster				-	300,614
Total - Department of Transportation				-	300,614
Department of Health and Human Services					
Immunization Cooperative Agreements Immunization Grant	Indiana Department of Health	93.268	H23IP000723	-	60,628
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Coordinator-CRI	Indiana Department of Health	93.074	5U90TP000521-04	-	30,279
Zika Preparedness			CDC-RFA-TP12-12010302Supp15	-	1,319
Public Health Coordinator-CRI			U90TP000521	-	7,033
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	38,631
Social Services Block Grant Adult Protective Services	Indiana Family Social Service Administration	93.667	15-16-99-1197-01	-	6,458
Child Support Enforcement Clerk Expenditures Child Support	Department of Child Services	93.563	FY 2016	-	39,821
Clerk Incentive Funds			FY 2016	-	21,393
Prosecutor Incentive Funds			FY 2016	-	12,857
Prosecutor Expenditures Child Support			FY 2016	-	207,500
County Incentive Funds			FY 2016	-	50,000
Indirect Costs			FY 2016	-	95,408
Total - Child Support Enforcement				-	426,979
Total - Department of Health and Human Services				-	532,696
Department of Homeland Security					
Emergency Management Performance Grants 2015 EMPG	Indiana Department of Homeland Security	97.042	38515EMPG000000	-	63,656
Total - Department of Homeland Security				-	63,656
Total federal awards expended				\$ -	\$ 963,292

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, 2016. 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 program:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Program and type of auditor's report issued on compliance for it:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
93.563	Child Support Enforcement	Unmodified

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

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.



DEARBORN COUNTY AUDITOR

Connie A. Fromhold
165 Mary Street
Lawrenceburg, IN 47025
Office: 812-537-8879
Fax: 812-537-5534

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-001 – INTERNAL CONTROLS OVER HIGHWAY PLANNING AND CONSTRUCTION

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity: Indiana Department of Transportation
Contact Person Responsible for Corrective Action: Dearborn County Highway Engineer, Todd Listerman
Contact Phone Number: 812-655-9394

Status of Audit Finding: Upon notification of deficiency, this finding was corrected in the subsequent period.

Connie A Fromhold
(Signature)

County Auditor
(Title)

8/9/18
(Date)

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/>.