

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, 2017 to December 31, 2017



FILED
11/03/2018

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
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 <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-12
Notes to Financial Statement	13-17
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-46
Schedule of Payables and Receivables	47
Schedule of Leases and Debt	48
Schedule of Capital Assets.....	49
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance	52-53
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	56
Notes to Schedule of Expenditures of Federal Awards	57
Schedule of Findings and Questioned Costs	58
Other Reports.....	59

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	Barbara Scherzinger	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



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, 2017, 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, 2017.

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, 2017, 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



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 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, 2017, 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

(This page intentionally left blank.)

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, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Jail Commissary	\$ 49,208	\$ 237,181	\$ 266,993	\$ 19,396
Clerk's Trust	1,120,862	5,525,211	5,077,770	1,568,303
County General	2,584,073	18,797,084	17,727,292	3,653,865
Accident Report Fees	4,118	10,281	12,261	2,138
Bond Forfeiture	45,508	-	44,508	1,000
Cities & Town Court Costs	7,993	7,339	14,766	566
Clerk's Perpetuation	76,984	27,639	50,896	53,727
COIT	369,593	-	369,593	-
Community Corrections	210,067	237,355	389,649	57,773
Community Transition Prog	21,808	5,700	24,102	3,406
Covered Bridge	17,305	1,850	7,204	11,951
Cumulative Bridge	1,757,065	905,911	1,298,709	1,364,267
Cum Building Courthouse	2,180,643	375,854	469,048	2,087,449
Cum Cap Development	507,204	305,302	460,928	351,578
County Drug Fee Comm	79,704	50,588	68,939	61,353
Local Emergency Plan Comm	38,965	4,013	1,282	41,696
Firearms Training	42,235	22,703	2,877	62,061
Health Department	40,029	634,466	525,408	149,087
Co Identity Protection Fd	3,527	5,856	2,000	7,383
Levy Excess Fund	216,529	-	-	216,529
Local Health Maintenance	81,423	86,863	78,629	89,657
Local Road & Street	506,695	615,051	794,464	327,282
Co. Jail Misdemeanant Housing	32,036	33,998	32,960	33,074
County Highway	1,144,299	2,502,093	2,142,590	1,503,802
Park Bd Land Acquisition	297,347	-	-	297,347
Park & Recreation	180,140	39,544	55,447	164,237
Transfer Fees-Plat Maint	145,820	12,940	123,500	35,260
Rainy Day Fund	2,011,182	11,130	-	2,022,312
Reassessment	569,929	325,379	315,996	579,312
Recorder's Records Perp	111,597	113,826	119,535	105,888
Riverboat Revenue	118,942	1,596,164	1,601,054	114,052
Co Sex & Violent Offender Fees	(5,244)	3,150	-	(2,094)
Public Defenders	48,896	-	-	48,896
Surplus Tax	-	111,012	111,012	-
Suveyor's Corner Perp	39,797	23,480	9,424	53,853
Tax Sale Fee	50,419	10,725	16,929	44,215
Tax Sale Redemption	8,124	90,981	92,152	6,953
Tax Sale Surplus	348,833	703,893	390,160	662,566
Vehicle Inspection	2,171	340	-	2,511
Guardian Ad Litem	59,870	59,599	57,669	61,800
Auditor's Ineligible Deduction	65,603	-	7,232	58,371
Co. Elected Officials Training	22,788	5,856	432	28,212
County Offender Transportation	3,426	313	-	3,739
Statewide 911	545,571	784,368	728,162	601,777
LOIT Special Distribution	589,496	-	575,443	14,053
Adult Probation Administration	80,883	34,529	82,894	32,518
Cir Ct Juv Prob Admin	19,900	5,156	25,056	-
Supplemental Adult Probation Services	125,605	195,906	198,335	123,176
County User Fees	22,742	136,701	164,228	(4,785)
Donations	48,217	3,128	1,999	49,346
Civil Pen- Cty Ord Violation	2,540	-	-	2,540
TIF Grants & Loans	503,927	567,362	439,824	631,465
Health Insurance	(195,809)	3,489,689	4,303,366	(1,009,486)
Dental	11	292,902	292,901	12

DEARBORN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Voluntary PERF	-	79,246	79,246	-
IN Deferred -Great West	-	70,937	70,937	-
Federal Income Tax	-	1,328,583	1,328,583	-
FICA	-	896,130	896,130	-
County Option Income Tax	-	81,725	81,725	-
PERF	-	294,355	294,355	-
Police Pension	-	46,498	46,498	-
State Income Tax	-	362,809	362,809	-
Garnishment	-	30,844	30,844	-
Sheriff Pension Holding	-	42,592	39,299	3,293
Tax Distribution	-	42,258,350	42,258,350	-
Commercial Veh Excise Tax	-	110,855	110,855	-
Sewer Assessment	-	22,593	22,593	-
Financial Institution Tax	-	218,826	218,826	-
Fines & Forfeitures	-	559	553	6
Infraction Judgements	9,916	68,349	73,326	4,939
Overweight Vehicle Fines	7,174	44,997	49,805	2,366
Special Death Benefits	355	3,025	3,075	305
Disclosure Fees Due State	950	6,415	6,710	655
Coroners Continuing Ed	516	4,566	4,600	482
Adult & Juvenile Compact Fee	292	413	705	-
Mtg Recording Fee Due St	930	5,423	5,923	430
Child Restraint Fees	50	350	400	-
Education Plate Fee	-	506	506	-
Riverboat Admissions	6,155,019	5,068,877	5,572,526	5,651,370
ConvRec & Visitors Prom	1,178,116	1,073,738	547,074	1,704,780
LIT Certified Shares	-	7,545,230	7,545,230	-
93.563 Title IV-D Incentive	61,954	16,806	-	78,760
4-D New Law 99 Prosecutor	50,007	25,280	16,212	59,075
4-D Incentive	5,906	-	-	5,906
4-D New Law 8'99-Clerk	87,091	16,806	17,997	85,900
Treasurer Cashbook	1,523,111	1,908,874	1,523,111	1,908,874
Juvenile Probation Users	15,805	29,410	14,046	31,169
Dear Co Veterans Transpor	61,503	9,122	5,724	64,901
Supp Atty Fee Sup Ct #2	10,118	27,213	1,410	35,921
Cir Ct Supp Att Fees	130,497	11,664	-	142,161
Co Ct Supp Att Fees	120,441	33,808	-	154,249
Spec Crimes/Seized Asset	1,555,967	609,044	893,746	1,271,265
Alcohol & Drug Program	589	84,707	83,165	2,131
Sheriff Work Release Fund	6,941	9,927	16,140	728
Jail Chemical Addiction Progra	2,058	-	-	2,058
Regional Sewer District Fd II	16,846	-	16,846	-
Cell Tower Escrow	56,333	-	5,377	50,956
Bail & Pretrial Sup Court 1	51,889	11,534	26,057	37,366
Bail & Pretrial Sup Court 2	3,153	17,815	19,679	1,289
Riverboat Contingency	633,486	534,420	928,982	238,924
Growth & Development	2,899,684	263,514	-	3,163,198
MVHA Substitute	1,599,772	995,496	597,936	1,997,332
Regional Sewer Development	1,322,748	126,116	292,500	1,156,364
Regional Sewer District	24,270	-	24,270	-
Comm Corr Users Fee	102,874	239,392	282,666	59,600
Co Law Enforcement Cont E	1,315	-	-	1,315
Adult Protective Service	(75,225)	314,537	287,273	(47,961)
DOC Grant 2nd Year	10,609	308,597	184,409	134,797

DEARBORN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Special Crimes Fed Forfeiture	36,615	23,788	32,554	27,849
Riverboat Savings	9,526,455	968,961	7,797,006	2,698,410
County Farm	52,951	5,916	14,157	44,710
D. C. Juvenile Users Fee	23,295	2,702	20,102	5,895
GIS Records Perpetuation Fund	5,317	7,233	1,265	11,285
K-9 Donations	2,541	1,000	78	3,463
Redevelopment Commission	356,907	9,690	80,213	286,384
Redevelopment Commission Match	500,000	-	55,675	444,325
911 Dispatching	150,022	112,500	97,912	164,610
Supplemental GAL	31,337	2,100	2,000	31,437
City Planning and Enforcement	15,725	30,000	33,561	12,164
Drug Disposal Equipment	50	-	-	50
Criminal Justice Reinvestment	21,215	94,413	63,531	52,097
Dillsboro Planning	5,801	3,600	1,300	8,101
BPPE Local Service Fee	-	24,662	24,662	-
BPPE Late Filing Fee	-	1,616	-	1,616
93.074 Public Health Coord CRI	3,940	28,745	33,457	(772)
Operation Pullover/Seatbelt	1,973	10,244	11,036	1,181
16.575 Victim Support Service	(68,726)	40,583	93,001	(121,144)
10.200 PUSH Partners	13,229	-	277	12,952
97.054 Cert E. M. A.	2,080	-	-	2,080
93.069 H1N1 Grant	13	-	13	-
93.268 Immunization Grant	(6,577)	106,959	102,364	(1,982)
93.074 Zika Preparedness Grant	-	1,681	1,681	-
97.042 Weather Radio Grant	-	9,960	9,960	-
Bio-Terrorism Grant	9,531	-	-	9,531
Court Interpreter Grant	3,221	1,000	-	4,221
LEC Inmate Education Grant	2,210	-	-	2,210
Project Safe Direction	14,412	8,290	9,989	12,713
Accident Reconstruction	128	-	-	128
Crime Scene Response Vehicle	133	-	-	133
CASA Drug Testing Grant	-	15,000	15,000	-
In Car Camera Grant	1,988	-	1,988	-
Soil & Water Executive	113	7,328	7,325	116
Paperless Document Management	585	-	-	585
Problem Solving Grant	4,615	7,600	5,297	6,918
Protect Your Family Campaign	1,836	-	-	1,836
GAL Program Ross Grant	517	-	-	517
Unified Court Services Program	7,106	-	-	7,106
IHCDA Housing Grant	831	75,773	76,604	-
Regional Strategic Vision Plan	178,000	-	22,500	155,500
Nurturing Families Program	433	-	267	166
Veterans Treatment Court Grant	55,529	95,337	74,160	76,706
JCAP Workbook Grant	16	-	-	16
CC Bridge #77 Woliung Road	-	1,150,886	127,437	1,023,449
Adult Guardianship	-	50,066	22,075	27,991
Cell Ph Forensic Exam Equip.	-	24,997	24,997	-
Problem Solving Grant - Vet Ct	-	8,125	-	8,125
Jail Treatment Grant	-	50,688	30,150	20,538
Totals	<u>\$ 45,549,023</u>	<u>\$ 107,252,727</u>	<u>\$ 113,358,241</u>	<u>\$ 39,443,509</u>

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

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS

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 statements present the financial information for the County.

B. Basis of Accounting

The financial statements are 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 statements. 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.

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,

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 STATEMENTS
(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 STATEMENTS
(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 STATEMENTS
(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 Health Insurance fund was overspent due to the County being self-insured and the County incurring unexpected expenses and not budgeting enough for 2017. The Co Sex & Violent Offenders Fees fund was overspent on educational expenses in 2016. The County User Fees fund was inadvertently over-expended in 2017. The remaining funds with deficits 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, 2017.

(This page intentionally left blank.)

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, 2017

	Jail Commissary	Clerk's Trust	County General	Accident Report Fees	Bond Forfeiture	Cities & Town Court Costs
Cash and investments - beginning	\$ 49,208	\$ 1,120,862	\$ 2,584,073	\$ 4,118	\$ 45,508	\$ 7,993
Receipts:						
Taxes	-	-	8,106,642	-	-	-
Licenses and permits	-	-	145,116	-	-	-
Intergovernmental receipts	-	-	8,854,257	-	-	-
Charges for services	-	-	753,638	10,281	-	-
Fines and forfeits	-	-	206,601	-	-	7,339
Other receipts	237,181	5,525,211	730,830	-	-	-
Total receipts	<u>237,181</u>	<u>5,525,211</u>	<u>18,797,084</u>	<u>10,281</u>	<u>-</u>	<u>7,339</u>
Disbursements:						
Personal services	-	-	13,192,505	-	-	-
Supplies	-	-	311,192	-	-	-
Other services and charges	-	-	4,106,152	12,261	44,508	14,766
Capital outlay	-	-	21,887	-	-	-
Other disbursements	266,993	5,077,770	95,556	-	-	-
Total disbursements	<u>266,993</u>	<u>5,077,770</u>	<u>17,727,292</u>	<u>12,261</u>	<u>44,508</u>	<u>14,766</u>
Excess (deficiency) of receipts over disbursements	<u>(29,812)</u>	<u>447,441</u>	<u>1,069,792</u>	<u>(1,980)</u>	<u>(44,508)</u>	<u>(7,427)</u>
Cash and investments - ending	<u>\$ 19,396</u>	<u>\$ 1,568,303</u>	<u>\$ 3,653,865</u>	<u>\$ 2,138</u>	<u>\$ 1,000</u>	<u>\$ 566</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Clerk's Perpetuation	COIT	Community Corrections	Community Transition Prog	Covered Bridge	Cumulative Bridge
Cash and investments - beginning	\$ 76,984	\$ 369,593	\$ 210,067	\$ 21,808	\$ 17,305	\$ 1,757,065
Receipts:						
Taxes	-	-	-	-	-	758,290
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,850	140,090
Charges for services	-	-	237,355	5,700	-	-
Fines and forfeits	27,639	-	-	-	-	-
Other receipts	-	-	-	-	-	7,531
Total receipts	<u>27,639</u>	<u>-</u>	<u>237,355</u>	<u>5,700</u>	<u>1,850</u>	<u>905,911</u>
Disbursements:						
Personal services	25,597	-	331,543	-	-	228,754
Supplies	-	-	-	4,102	-	236,993
Other services and charges	-	69,714	-	20,000	7,204	816,327
Capital outlay	25,299	-	-	-	-	16,635
Other disbursements	-	299,879	58,106	-	-	-
Total disbursements	<u>50,896</u>	<u>369,593</u>	<u>389,649</u>	<u>24,102</u>	<u>7,204</u>	<u>1,298,709</u>
Excess (deficiency) of receipts over disbursements	<u>(23,257)</u>	<u>(369,593)</u>	<u>(152,294)</u>	<u>(18,402)</u>	<u>(5,354)</u>	<u>(392,798)</u>
Cash and investments - ending	<u>\$ 53,727</u>	<u>\$ -</u>	<u>\$ 57,773</u>	<u>\$ 3,406</u>	<u>\$ 11,951</u>	<u>\$ 1,364,267</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cum Building Courthouse	Cum Cap Development	County Drug Fee Comm	Local Emergency Plan Comm	Firearms Training	Health Department
Cash and investments - beginning	\$ 2,180,643	\$ 507,204	\$ 79,704	\$ 38,965	\$ 42,235	\$ 40,029
Receipts:						
Taxes	359,789	296,029	-	-	-	537,407
Licenses and permits	-	-	-	-	-	27,660
Intergovernmental receipts	2,075	1,707	-	4,013	-	3,100
Charges for services	-	-	-	-	22,703	66,035
Fines and forfeits	-	-	50,588	-	-	-
Other receipts	13,990	7,566	-	-	-	264
Total receipts	<u>375,854</u>	<u>305,302</u>	<u>50,588</u>	<u>4,013</u>	<u>22,703</u>	<u>634,466</u>
Disbursements:						
Personal services	-	-	-	720	-	504,776
Supplies	72,000	-	-	-	-	2,234
Other services and charges	377,207	268,139	68,760	562	2,877	18,398
Capital outlay	19,841	192,789	-	-	-	-
Other disbursements	-	-	179	-	-	-
Total disbursements	<u>469,048</u>	<u>460,928</u>	<u>68,939</u>	<u>1,282</u>	<u>2,877</u>	<u>525,408</u>
Excess (deficiency) of receipts over disbursements	<u>(93,194)</u>	<u>(155,626)</u>	<u>(18,351)</u>	<u>2,731</u>	<u>19,826</u>	<u>109,058</u>
Cash and investments - ending	<u>\$ 2,087,449</u>	<u>\$ 351,578</u>	<u>\$ 61,353</u>	<u>\$ 41,696</u>	<u>\$ 62,061</u>	<u>\$ 149,087</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Co Identity Protection Fd	Levy Excess Fund	Local Health Maintenance	Local Road & Street	Co. Jail Misdemeanant Housing	County Highway
Cash and investments - beginning	\$ 3,527	\$ 216,529	\$ 81,423	\$ 506,695	\$ 32,036	\$ 1,144,299
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	3,050
Intergovernmental receipts	-	-	74,914	614,872	33,998	2,497,903
Charges for services	5,856	-	11,949	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	179	-	1,140
Total receipts	5,856	-	86,863	615,051	33,998	2,502,093
Disbursements:						
Personal services	-	-	32,269	-	-	1,509,411
Supplies	-	-	21,094	794,464	-	356,894
Other services and charges	2,000	-	10,497	-	32,960	122,143
Capital outlay	-	-	14,769	-	-	154,142
Other disbursements	-	-	-	-	-	-
Total disbursements	2,000	-	78,629	794,464	32,960	2,142,590
Excess (deficiency) of receipts over disbursements	3,856	-	8,234	(179,413)	1,038	359,503
Cash and investments - ending	\$ 7,383	\$ 216,529	\$ 89,657	\$ 327,282	\$ 33,074	\$ 1,503,802

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Park Bd Land Acquisition	Park & Recreation	Transfer Fees-Plat Maint	Rainy Day Fund	Reassessment	Recorder's Records Perp
Cash and investments - beginning	\$ 297,347	\$ 180,140	\$ 145,820	\$ 2,011,182	\$ 569,929	\$ 111,597
Receipts:						
Taxes	-	-	-	-	323,355	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,865	-
Charges for services	-	-	12,940	-	-	113,826
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	39,544	-	11,130	159	-
Total receipts	-	39,544	12,940	11,130	325,379	113,826
Disbursements:						
Personal services	-	-	-	-	6,000	-
Supplies	-	6,600	-	-	5,919	-
Other services and charges	-	23,671	123,500	-	302,525	119,535
Capital outlay	-	25,176	-	-	1,552	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	55,447	123,500	-	315,996	119,535
Excess (deficiency) of receipts over disbursements	-	(15,903)	(110,560)	11,130	9,383	(5,709)
Cash and investments - ending	\$ 297,347	\$ 164,237	\$ 35,260	\$ 2,022,312	\$ 579,312	\$ 105,888

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Riverboat Revenue	Co Sex & Violent Offender Fees	Public Defenders	Surplus Tax	Surveyor's Corner Perp	Tax Sale Fee
Cash and investments - beginning	\$ 118,942	\$ (5,244)	\$ 48,896	\$ -	\$ 39,797	\$ 50,419
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	667,182	-	-	-	-	-
Charges for services	-	3,150	-	-	23,480	10,725
Fines and forfeits	-	-	-	-	-	-
Other receipts	928,982	-	-	111,012	-	-
Total receipts	1,596,164	3,150	-	111,012	23,480	10,725
Disbursements:						
Personal services	19,261	-	-	-	6,779	-
Supplies	14,926	-	-	-	-	-
Other services and charges	1,493,375	-	-	111,012	2,645	16,929
Capital outlay	33,948	-	-	-	-	-
Other disbursements	39,544	-	-	-	-	-
Total disbursements	1,601,054	-	-	111,012	9,424	16,929
Excess (deficiency) of receipts over disbursements	(4,890)	3,150	-	-	14,056	(6,204)
Cash and investments - ending	\$ 114,052	\$ (2,094)	\$ 48,896	\$ -	\$ 53,853	\$ 44,215

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Tax Sale Redemption	Tax Sale Surplus	Vehicle Inspection	Guardian Ad Litem	Auditor's Ineligible Deduction	Co. Elected Officials Training
Cash and investments - beginning	\$ 8,124	\$ 348,833	\$ 2,171	\$ 59,870	\$ 65,603	\$ 22,788
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	33,894	-	-
Charges for services	90,981	703,893	340	-	-	5,856
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	25,705	-	-
Total receipts	90,981	703,893	340	59,599	-	5,856
Disbursements:						
Personal services	-	-	-	27,175	-	-
Supplies	-	-	-	-	-	-
Other services and charges	92,152	366,216	-	30,494	2,137	260
Capital outlay	-	-	-	-	5,095	-
Other disbursements	-	23,944	-	-	-	172
Total disbursements	92,152	390,160	-	57,669	7,232	432
Excess (deficiency) of receipts over disbursements	(1,171)	313,733	340	1,930	(7,232)	5,424
Cash and investments - ending	\$ 6,953	\$ 662,566	\$ 2,511	\$ 61,800	\$ 58,371	\$ 28,212

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County Offender Transportation	Statewide 911	LOIT Special Distribution	Adult Probation Administration	Cir Ct Juv Prob Admin	Supplemental Adult Probation Services
Cash and investments - beginning	\$ 3,426	\$ 545,571	\$ 589,496	\$ 80,883	\$ 19,900	\$ 125,605
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	784,214	-	-	-	-
Fines and forfeits	313	-	-	34,529	5,156	190,584
Other receipts	-	154	-	-	-	5,322
Total receipts	313	784,368	-	34,529	5,156	195,906
Disbursements:						
Personal services	-	543,034	-	37,592	-	161,102
Supplies	-	-	-	-	-	2,286
Other services and charges	-	146,540	-	-	12,858	20,996
Capital outlay	-	38,588	-	-	-	13,951
Other disbursements	-	-	575,443	45,302	12,198	-
Total disbursements	-	728,162	575,443	82,894	25,056	198,335
Excess (deficiency) of receipts over disbursements	313	56,206	(575,443)	(48,365)	(19,900)	(2,429)
Cash and investments - ending	\$ 3,739	\$ 601,777	\$ 14,053	\$ 32,518	\$ -	\$ 123,176

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County User Fees	Donations	Civil Pen- Cty Ord Violation	TIF Grants & Loans	Health Insurance	Dental
Cash and investments - beginning	\$ 22,742	\$ 48,217	\$ 2,540	\$ 503,927	\$ (195,809)	\$ 11
Receipts:						
Taxes	-	-	-	567,362	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	30,870	1,200	-	-	84,988	-
Fines and forfeits	86,176	-	-	-	-	-
Other receipts	19,655	1,928	-	-	3,404,701	292,902
Total receipts	<u>136,701</u>	<u>3,128</u>	<u>-</u>	<u>567,362</u>	<u>3,489,689</u>	<u>292,902</u>
Disbursements:						
Personal services	97,986	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	47,189	1,999	-	439,824	51,204	75
Capital outlay	-	-	-	-	-	-
Other disbursements	19,053	-	-	-	4,252,162	292,826
Total disbursements	<u>164,228</u>	<u>1,999</u>	<u>-</u>	<u>439,824</u>	<u>4,303,366</u>	<u>292,901</u>
Excess (deficiency) of receipts over disbursements	<u>(27,527)</u>	<u>1,129</u>	<u>-</u>	<u>127,538</u>	<u>(813,677)</u>	<u>1</u>
Cash and investments - ending	<u>\$ (4,785)</u>	<u>\$ 49,346</u>	<u>\$ 2,540</u>	<u>\$ 631,465</u>	<u>\$ (1,009,486)</u>	<u>\$ 12</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Voluntary PERF	IN Deferred -Great West	Federal Income Tax	FICA	County Option Income Tax	PERF
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	79,246	70,937	1,328,583	896,130	81,725	294,355
Total receipts	<u>79,246</u>	<u>70,937</u>	<u>1,328,583</u>	<u>896,130</u>	<u>81,725</u>	<u>294,355</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	79,246	70,937	1,328,583	896,130	81,725	294,355
Total disbursements	<u>79,246</u>	<u>70,937</u>	<u>1,328,583</u>	<u>896,130</u>	<u>81,725</u>	<u>294,355</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, 2017

	Police Pension	State Income Tax	Garnishment	Sheriff Pension Holding	Tax Distribution	Commercial Veh Excise Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	42,253,669	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	4,681	110,855
Charges for services	-	-	-	6,580	-	-
Fines and forfeits	-	-	-	36,012	-	-
Other receipts	46,498	362,809	30,844	-	-	-
Total receipts	<u>46,498</u>	<u>362,809</u>	<u>30,844</u>	<u>42,592</u>	<u>42,258,350</u>	<u>110,855</u>
Disbursements:						
Personal services	-	-	-	39,299	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	80,782	110,855
Capital outlay	-	-	-	-	-	-
Other disbursements	46,498	362,809	30,844	-	42,177,568	-
Total disbursements	<u>46,498</u>	<u>362,809</u>	<u>30,844</u>	<u>39,299</u>	<u>42,258,350</u>	<u>110,855</u>
Excess (deficiency) of receipts over disbursements	-	-	-	3,293	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,293</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, 2017

	Sewer Assessment	Financial Institution Tax	Fines & Forefeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefits
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 9,916	\$ 7,174	\$ 355
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	218,826	-	-	-	-
Charges for services	-	-	-	-	-	3,025
Fines and forfeits	-	-	559	68,349	44,997	-
Other receipts	22,593	-	-	-	-	-
Total receipts	<u>22,593</u>	<u>218,826</u>	<u>559</u>	<u>68,349</u>	<u>44,997</u>	<u>3,025</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	22,593	218,826	553	73,326	49,805	3,075
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>22,593</u>	<u>218,826</u>	<u>553</u>	<u>73,326</u>	<u>49,805</u>	<u>3,075</u>
Excess (deficiency) of receipts over disbursements	-	-	6	(4,977)	(4,808)	(50)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ 4,939</u>	<u>\$ 2,366</u>	<u>\$ 305</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Disclosure Fees Due State	Coroners Continuing Ed	Adult & Juvenile Compact Fee	Mtg Recording Fee Due St	Child Restraint Fees	Education Plate Fee
Cash and investments - beginning	\$ 950	\$ 516	\$ 292	\$ 930	\$ 50	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	506
Charges for services	6,415	4,566	-	5,423	-	-
Fines and forfeits	-	-	413	-	350	-
Other receipts	-	-	-	-	-	-
Total receipts	6,415	4,566	413	5,423	350	506
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	6,665	4,600	475	5,923	400	506
Capital outlay	-	-	-	-	-	-
Other disbursements	45	-	230	-	-	-
Total disbursements	6,710	4,600	705	5,923	400	506
Excess (deficiency) of receipts over disbursements	(295)	(34)	(292)	(500)	(50)	-
Cash and investments - ending	\$ 655	\$ 482	\$ -	\$ 430	\$ -	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Riverboat Admissions	ConvRec & Visitors Prom	LIT Certified Shares	93.563 Title IV-D Incentive	4-D New Law 99 Prosecutor	4-D Incentive
Cash and investments - beginning	\$ 6,155,019	\$ 1,178,116	\$ -	\$ 61,954	\$ 50,007	\$ 5,906
Receipts:						
Taxes	-	488,157	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	5,065,069	585,581	7,545,230	16,806	25,280	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,808	-	-	-	-	-
Total receipts	<u>5,068,877</u>	<u>1,073,738</u>	<u>7,545,230</u>	<u>16,806</u>	<u>25,280</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	16,212	-
Supplies	-	-	-	-	-	-
Other services and charges	2,937,390	546,204	7,545,230	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,635,136	870	-	-	-	-
Total disbursements	<u>5,572,526</u>	<u>547,074</u>	<u>7,545,230</u>	<u>-</u>	<u>16,212</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(503,649)</u>	<u>526,664</u>	<u>-</u>	<u>16,806</u>	<u>9,068</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,651,370</u>	<u>\$ 1,704,780</u>	<u>\$ -</u>	<u>\$ 78,760</u>	<u>\$ 59,075</u>	<u>\$ 5,906</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	4-D New Law 8'99-Clerk	Treasurer Cashbook	Juvenile Probation Users	Dear Co Veterans Transpor	Supp Atty Fee Sup Ct #2	Cir Ct Supp Att Fees
Cash and investments - beginning	\$ 87,091	\$ 1,523,111	\$ 15,805	\$ 61,503	\$ 10,118	\$ 130,497
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	16,806	-	-	-	-	-
Charges for services	-	-	-	6,000	-	-
Fines and forfeits	-	-	17,212	-	26,943	11,664
Other receipts	-	1,908,874	12,198	3,122	270	-
Total receipts	16,806	1,908,874	29,410	9,122	27,213	11,664
Disbursements:						
Personal services	7,150	-	12,594	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	10,847	-	1,452	5,724	1,410	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,523,111	-	-	-	-
Total disbursements	17,997	1,523,111	14,046	5,724	1,410	-
Excess (deficiency) of receipts over disbursements	(1,191)	385,763	15,364	3,398	25,803	11,664
Cash and investments - ending	\$ 85,900	\$ 1,908,874	\$ 31,169	\$ 64,901	\$ 35,921	\$ 142,161

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Co Ct Supp Att Fees	Spec Crimes/Seized Asset	Alcohol & Drug Program	Sheriff Work Release Fund	Jail Chemical Addiction Progra	Regional Sewer District Fd II
Cash and investments - beginning	\$ 120,441	\$ 1,555,967	\$ 589	\$ 6,941	\$ 2,058	\$ 16,846
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	79,000	-	-	-	-
Fines and forfeits	33,808	-	44,707	9,927	-	-
Other receipts	-	530,044	40,000	-	-	-
Total receipts	33,808	609,044	84,707	9,927	-	-
Disbursements:						
Personal services	-	153,705	68,765	-	-	-
Supplies	-	17,375	-	-	-	-
Other services and charges	-	172,813	14,400	16,140	-	-
Capital outlay	-	105,218	-	-	-	-
Other disbursements	-	444,635	-	-	-	16,846
Total disbursements	-	893,746	83,165	16,140	-	16,846
Excess (deficiency) of receipts over disbursements	33,808	(284,702)	1,542	(6,213)	-	(16,846)
Cash and investments - ending	\$ 154,249	\$ 1,271,265	\$ 2,131	\$ 728	\$ 2,058	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cell Tower Escrow	Bail & Pretrial Sup Court 1	Bail & Pretrial Sup Court 2	Riverboat Contingency	Growth & Development	MVHA Substitute
Cash and investments - beginning	\$ 56,333	\$ 51,889	\$ 3,153	\$ 633,486	\$ 2,899,684	\$ 1,599,772
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	11,534	14,315	-	-	-
Other receipts	-	-	3,500	534,420	263,514	995,496
Total receipts	-	11,534	17,815	534,420	263,514	995,496
Disbursements:						
Personal services	-	26,057	19,679	-	-	-
Supplies	-	-	-	-	-	163,549
Other services and charges	5,377	-	-	-	-	434,387
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	928,982	-	-
Total disbursements	5,377	26,057	19,679	928,982	-	597,936
Excess (deficiency) of receipts over disbursements	(5,377)	(14,523)	(1,864)	(394,562)	263,514	397,560
Cash and investments - ending	\$ 50,956	\$ 37,366	\$ 1,289	\$ 238,924	\$ 3,163,198	\$ 1,997,332

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Regional Sewer Development	Regional Sewer District	Comm Corr Users Fee	Co Law Enforcement Cont E	Adult Protective Service	DOC Grant 2nd Year
Cash and investments - beginning	\$ 1,322,748	\$ 24,270	\$ 102,874	\$ 1,315	\$ (75,225)	\$ 10,609
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	7	-	314,537	308,591
Fines and forfeits	-	-	239,278	-	-	-
Other receipts	126,116	-	107	-	-	6
Total receipts	126,116	-	239,392	-	314,537	308,597
Disbursements:						
Personal services	-	-	73,957	-	211,175	173,795
Supplies	-	-	19,910	-	6,022	-
Other services and charges	261,000	-	185,441	-	7,481	-
Capital outlay	-	-	3,222	-	62,595	-
Other disbursements	31,500	24,270	136	-	-	10,614
Total disbursements	292,500	24,270	282,666	-	287,273	184,409
Excess (deficiency) of receipts over disbursements	(166,384)	(24,270)	(43,274)	-	27,264	124,188
Cash and investments - ending	\$ 1,156,364	\$ -	\$ 59,600	\$ 1,315	\$ (47,961)	\$ 134,797

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Special Crimes Fed Forfeiture	Riverboat Savings	County Farm	D. C. Juvenile Users Fee	GIS Records Perpetuation Fund	K-9 Donations
Cash and investments - beginning	\$ 36,615	\$ 9,526,455	\$ 52,951	\$ 23,295	\$ 5,317	\$ 2,541
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	13,618	-	-	-	-	-
Charges for services	-	-	-	-	7,233	1,000
Fines and forfeits	-	-	-	2,702	-	-
Other receipts	10,170	968,961	5,916	-	-	-
Total receipts	23,788	968,961	5,916	2,702	7,233	1,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	32,554	-	14,157	20,000	1,265	78
Capital outlay	-	7,797,006	-	-	-	-
Other disbursements	-	-	-	102	-	-
Total disbursements	32,554	7,797,006	14,157	20,102	1,265	78
Excess (deficiency) of receipts over disbursements	(8,766)	(6,828,045)	(8,241)	(17,400)	5,968	922
Cash and investments - ending	\$ 27,849	\$ 2,698,410	\$ 44,710	\$ 5,895	\$ 11,285	\$ 3,463

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Redevelopment Commission	Redevelopment Commission Match	911 Dispatching	Supplemental GAL	City Planning and Enforcement	Drug Disposal Equipment
Cash and investments - beginning	\$ 356,907	\$ 500,000	\$ 150,022	\$ 31,337	\$ 15,725	\$ 50
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	112,500	-	30,000	-
Fines and forfeits	-	-	-	2,100	-	-
Other receipts	9,690	-	-	-	-	-
Total receipts	9,690	-	112,500	2,100	30,000	-
Disbursements:						
Personal services	15,324	-	91,764	-	24,728	-
Supplies	-	-	-	-	2,047	-
Other services and charges	9,214	-	6,148	2,000	276	-
Capital outlay	-	-	-	-	6,510	-
Other disbursements	55,675	55,675	-	-	-	-
Total disbursements	80,213	55,675	97,912	2,000	33,561	-
Excess (deficiency) of receipts over disbursements	(70,523)	(55,675)	14,588	100	(3,561)	-
Cash and investments - ending	\$ 286,384	\$ 444,325	\$ 164,610	\$ 31,437	\$ 12,164	\$ 50

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Criminal Justice Reinvestment	Dillsboro Planning	BPPE Local Service Fee	BPPE Late Filing Fee	93.074 Public Health Coord CRI	Operation Pullover/Seatbelt
Cash and investments - beginning	\$ 21,215	\$ 5,801	\$ -	\$ -	\$ 3,940	\$ 1,973
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	28,450	-
Charges for services	36,313	3,600	24,662	1,616	-	10,244
Fines and forfeits	-	-	-	-	-	-
Other receipts	58,100	-	-	-	295	-
Total receipts	94,413	3,600	24,662	1,616	28,745	10,244
Disbursements:						
Personal services	21,744	-	-	-	12,934	11,036
Supplies	-	-	-	-	-	-
Other services and charges	-	-	24,662	-	20,523	-
Capital outlay	-	1,300	-	-	-	-
Other disbursements	41,787	-	-	-	-	-
Total disbursements	63,531	1,300	24,662	-	33,457	11,036
Excess (deficiency) of receipts over disbursements	30,882	2,300	-	1,616	(4,712)	(792)
Cash and investments - ending	\$ 52,097	\$ 8,101	\$ -	\$ 1,616	\$ (772)	\$ 1,181

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	16,575 Victim Support Service	10,200 PUSH Partners	97,054 Cert E. M. A.	93,069 H1N1 Grant	93,268 Immunization Grant	93,074 Zika Preparedness Grant
Cash and investments - beginning	\$ (68,726)	\$ 13,229	\$ 2,080	\$ 13	\$ (6,577)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	23,583	-	-	-	106,959	1,681
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,000	-	-	-	-	-
Total receipts	<u>40,583</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>106,959</u>	<u>1,681</u>
Disbursements:						
Personal services	93,001	-	-	-	25,330	-
Supplies	-	-	-	-	-	-
Other services and charges	-	277	-	13	77,034	1,681
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>93,001</u>	<u>277</u>	<u>-</u>	<u>13</u>	<u>102,364</u>	<u>1,681</u>
Excess (deficiency) of receipts over disbursements	<u>(52,418)</u>	<u>(277)</u>	<u>-</u>	<u>(13)</u>	<u>4,595</u>	<u>-</u>
Cash and investments - ending	<u>\$ (121,144)</u>	<u>\$ 12,952</u>	<u>\$ 2,080</u>	<u>\$ -</u>	<u>\$ (1,982)</u>	<u>\$ -</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	97.042 Weather Radio Grant	Bio-Terrorism Grant	Court Interpreter Grant	LEC Inmate Education Grant	Project Safe Direction	Accident Reconstruction
Cash and investments - beginning	\$ -	\$ 9,531	\$ 3,221	\$ 2,210	\$ 14,412	\$ 128
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	9,960	-	1,000	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	8,290	-
Total receipts	9,960	-	1,000	-	8,290	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	9,989	-
Other services and charges	9,960	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,960	-	-	-	9,989	-
Excess (deficiency) of receipts over disbursements	-	-	1,000	-	(1,699)	-
Cash and investments - ending	\$ -	\$ 9,531	\$ 4,221	\$ 2,210	\$ 12,713	\$ 128

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Crime Scene Response Vehicle	CASA Drug Testing Grant	In Car Camera Grant	Soil & Water Executive	Paperless Document Management
Cash and investments - beginning	\$ 133	\$ -	\$ 1,988	\$ 113	\$ 585
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	15,000	-	7,328	-
Total receipts	-	15,000	-	7,328	-
Disbursements:					
Personal services	-	-	-	7,047	-
Supplies	-	-	-	-	-
Other services and charges	-	15,000	1,988	278	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	15,000	1,988	7,325	-
Excess (deficiency) of receipts over disbursements	-	-	(1,988)	3	-
Cash and investments - ending	\$ 133	\$ -	\$ -	\$ 116	\$ 585

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Problem Solving Grant	Protect Your Family Campaign	GAL Program Ross Grant	Unified Court Services Program	IHCDA Housing Grant
Cash and investments - beginning	\$ 4,615	\$ 1,836	\$ 517	\$ 7,106	\$ 831
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	7,600	-	-	-	75,773
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	7,600	-	-	-	75,773
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	5,297	-	-	-	76,604
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	5,297	-	-	-	76,604
Excess (deficiency) of receipts over disbursements	2,303	-	-	-	(831)
Cash and investments - ending	\$ 6,918	\$ 1,836	\$ 517	\$ 7,106	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Regional Strategic Vision Plan	Nurturing Families Program	Veterans Treatment Court Grant	JCAP Workbook Grant	CC Bridge #77 Woliung Road
Cash and investments - beginning	\$ 178,000	\$ 433	\$ 55,529	\$ 16	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	95,337	-	575,443
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	575,443
Total receipts	-	-	95,337	-	1,150,886
Disbursements:					
Personal services	-	-	68,656	-	-
Supplies	-	-	-	-	-
Other services and charges	22,500	267	5,504	-	127,437
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	22,500	267	74,160	-	127,437
Excess (deficiency) of receipts over disbursements	(22,500)	(267)	21,177	-	1,023,449
Cash and investments - ending	\$ 155,500	\$ 166	\$ 76,706	\$ 16	\$ 1,023,449

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Adult Guardianship	Cell Ph Forensic Exam Equip.	Problem Solving Grant - Vet Ct	Jail Treatment Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 45,549,023
Receipts:					
Taxes	-	-	-	-	53,690,700
Licenses and permits	-	-	-	-	175,826
Intergovernmental receipts	50,066	-	8,125	-	27,518,955
Charges for services	-	-	-	50,688	3,991,980
Fines and forfeits	-	-	-	-	1,173,795
Other receipts	-	24,997	-	-	20,701,471
Total receipts	50,066	24,997	8,125	50,688	107,252,727
Disbursements:					
Personal services	-	-	-	30,150	17,928,606
Supplies	-	-	-	-	2,047,596
Other services and charges	22,075	24,997	-	-	22,645,080
Capital outlay	-	-	-	-	8,539,523
Other disbursements	-	-	-	-	62,197,436
Total disbursements	22,075	24,997	-	30,150	113,358,241
Excess (deficiency) of receipts over disbursements	27,991	-	8,125	20,538	(6,105,514)
Cash and investments - ending	\$ 27,991	\$ -	\$ 8,125	\$ 20,538	\$ 39,443,509

DEARBORN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 364,935</u>	<u>\$ 42,029</u>

DEARBORN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2017

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Revenue bonds	Whitewater Mill Project Construction	\$ 2,150,000	\$ 237,500
Notes and loans payable	Stone Property Purchase-Redevelopment	<u>673,750</u>	<u>74,823</u>
Total governmental activities		<u>2,823,750</u>	<u>312,323</u>
Totals		<u>\$ 2,823,750</u>	<u>\$ 312,323</u>

DEARBORN COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2017

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	\$ 1,543,561
Infrastructure	222,023,723
Buildings	28,273,460
Improvements other than buildings	1,282,295
Machinery, equipment, and vehicles	11,065,919
Construction in progress	<u>9,916,650</u>
Total governmental activities	<u>274,105,608</u>
Total capital assets	<u><u>\$ 274,105,608</u></u>

(This page intentionally left blank.)

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, 2017. 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, 2017.

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

(This page intentionally left blank.)

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, 2017

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 Agriculture					
Emergency Watershed Protection Program Slip Repair	Direct Grant	10.923	68-52KY-17-201	\$ -	\$ 557,040
Total - Department of Agriculture				-	557,040
Department of Justice					
Crime Victim Assistance Dearborn/Ohio County Victim Support Services	Indiana Criminal Justice Institute	16.575	15VA5471	-	23,583
Equitable Sharing Program Federal Forfeiture	Direct Grant	16.922	FY 2017	-	18,936
Total - Department of Justice				-	42,519
Department of Transportation					
Highway Planning and Construction Cluster Highway Planning and Construction Bridge Inspection Cold Springs Bridge Stalene Road-Georgetown Laughery Creek Bridge	Indiana Department of Transportation	20.205	DES # 1382107 DES # 1383444 DES # 1400675 DES # 1400725	- - - -	86,240 17,302 68,774 12,174
Total - Department of Transportation				-	184,490
Department of Health and Human Services					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Zika Preparedness Public Health Coordinator-CRI	Indiana Department of Health	93.074	CDC-RFA-TP12-12010302Supp15 U90TP000521	- -	1,681 28,450
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	30,131
Immunization Cooperative Agreements Immunization Grant	Indiana Department of Health	93.268	H23IP000723	-	106,959
Child Support Enforcement Clerk Expenditures Child Support Clerk Incentive Funds Prosecutor Incentive Funds Indirect Costs Prosecutor Expenditures Child Support	Indiana Department of Child Services	93.563	FY2017 FY2017 FY2017 FY2017 FY2017	- - - - -	50,491 17,991 16,212 91,198 234,994
Total - Child Support Enforcement				-	410,886
Social Services Block Grant Adult Protective Services Adult Protective Services	Indiana Family Social Service Administration	93.667	498SOCSRVLK16 498SOCSRVLK17	- -	1,515 9,760
Total - Social Services Block Grant				-	11,275
Total - Department of Health and Human Services				-	559,251
Department of Homeland Security					
Emergency Management Performance Grants Emerg Mgmt Performance Grant Weather Radio Grant	Indiana Department of Homeland Security	97.042	EMC-2016-EP-00006 EMC-2016-EP-00006-S01	- -	34,778 9,960
Total - Department of Homeland Security				-	44,738
Total federal awards expended				\$ -	\$ 1,388,038

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
10.923	Emergency Watershed Protection Program	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

No matters are reportable.

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/>.