

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, 2018 to December 31, 2018



FILED
09/19/2019

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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 12-31-22
County Treasurer	Barbara Scherzinger	01-01-17 to 12-31-20
Clerk of the Circuit Court	Richard Probst (Vacant) Gayle L. Pennington	01-01-17 to 02-16-18 02-17-18 to 02-18-18 02-19-18 to 12-31-20
County Sheriff	Michael J. Kreinhop Shane McHenry	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Glenn D. Wright Joyce Oles	01-01-15 to 12-31-18 01-01-19 to 12-31-22
President of the Board of County Commissioners	Shane McHenry Jim Thatcher	01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Elizabeth J. Morris	01-01-18 to 12-31-19



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, 2018, 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, 2018.

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, 2018, 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 August 26, 2019, 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

August 26, 2019



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, 2018, and the related notes to the financial statement, and have issued our report thereon dated August 26, 2019, 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

August 26, 2019

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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, 2018

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
Commissary	\$ 19,396	\$ 238,315	\$ 171,423	\$ 86,288
Clerk's Trust	1,568,303	5,425,748	5,495,401	1,498,650
County General	3,653,865	20,010,860	19,106,400	4,558,325
Accident Report Fees	2,138	6,103	-	8,241
Bond Forfeiture	1,000	-	-	1,000
Cities & Town Court Costs	566	7,598	3,635	4,529
Clerk's Perpetuation	53,727	29,888	34,000	49,615
Community Corrections	57,773	308,938	221,502	145,209
Community Transition Prog	3,406	5,600	-	9,006
Covered Bridge	11,951	1,850	-	13,801
Cumulative Bridge	1,364,267	858,728	921,510	1,301,485
Cum Building Courthouse	2,087,449	367,680	645,065	1,810,064
Cum Cap Development	351,578	288,067	259,127	380,518
County Drug Fee Comm	61,353	47,971	50,338	58,986
Local Emergency Plan Comm	41,696	3,939	1,420	44,215
Firearms Training	62,061	21,765	15,261	68,565
Health Department	149,087	673,305	573,915	248,477
Co Identity Protection Fd	7,383	7,606	-	14,989
Levy Excess Fund	216,529	-	-	216,529
Local Health Maintenance	89,657	83,573	61,364	111,866
Local Road & Street	327,282	858,271	708,727	476,826
Co. Jail Misdemeanant Housing	33,074	33,998	49,558	17,514
County Highway	1,503,802	3,102,187	3,184,464	1,421,525
Park Bd Land Acquisition	297,347	-	-	297,347
Park & Recreation	164,237	38,425	34,939	167,723
Transfer Fees-Plat Maint	35,260	13,085	37,445	10,900
Rainy Day Fund	2,022,312	3,365	840,967	1,184,710
Reassessment	579,312	314,658	374,691	519,279
Recorder's Records Perp	105,888	136,328	60,375	181,841
Riverboat Revenue	114,052	189,731	300,226	3,557
Co Sex & Violent Offender Fees	(2,094)	2,850	-	756
Public Defenders	48,896	-	-	48,896
Surplus Tax	-	201,002	200,096	906
Suveyor's Corner Perp	53,853	37,875	3,672	88,056
Tax Sale Fee	44,215	9,491	14,620	39,086
Tax Sale Redemption	6,953	229,321	229,471	6,803
Tax Sale Surplus	662,566	426,773	607,257	482,082
Vehicle Inspection	2,511	95	-	2,606
Guardian Ad Litem	61,800	50,661	46,736	65,725
Auditor's Ineligible Deduction	58,371	-	51,733	6,638
Co. Elected Officials Training	28,212	7,906	778	35,340
County Offender Transportation	3,739	438	-	4,177
Statewide 911	601,777	793,835	795,941	599,671
LOIT Special Distribution	14,053	79,269	-	93,322
Adult Probation Administration	32,518	32,796	59,205	6,109
Supplemental Adult Probation Services	123,176	189,951	224,624	88,503
County User Fees	(4,785)	299,848	182,589	112,474
Donations	49,346	25,164	8,625	65,885
Civil Pen- Cty Ord Violation	2,540	-	-	2,540
TIF Grants and Loans	631,465	732,117	486,668	876,914
Health Insurance	(1,009,486)	4,082,251	4,647,928	(1,575,163)
Dental	12	217,941	217,941	12
Voluntary PERF	-	194,145	194,145	-
IN Deferred -Great West	-	78,791	78,791	-
Federal Income Tax	-	1,155,355	1,155,355	-
FICA	-	935,485	935,485	-
County Option Income Tax	-	85,743	85,743	-
PERF	-	305,211	305,211	-
Police Pension	-	49,757	49,757	-
State Income Tax	-	375,918	375,918	-
Garnishment	-	53,071	53,071	-
Sheriff Pension Holding	3,293	44,301	44,365	3,229
Tax Distribution	-	41,513,661	41,513,661	-
Commercial Veh Excise Tax	-	107,525	107,525	-

DEARBORN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments			Cash and Investments 12-31-18
	01-01-18	Receipts	Disbursements	
Sewer Assessment	-	60,888	60,888	-
Financial Institution Tax	-	206,826	206,826	-
Fines & Forfeitures	6	584	316	274
Infraction Judgements	4,939	57,643	58,460	4,122
Overweight Vehicle Fines	2,366	31,749	32,629	1,486
Special Death Benefits	305	3,645	3,625	325
Disclosure Fees Due State	655	5,980	6,005	630
Coroners Continuing Ed	482	5,089	4,884	687
Adult & Juvenile Compact Fee	-	438	375	63
Mtg Recording Fee Due St	430	4,765	4,845	350
Child Restraint Fees	-	175	150	25
Education Plate Fee	-	506	506	-
Riverboat Admissions	5,651,370	4,252,732	4,656,768	5,247,334
ConvRec & Visitors Prom	1,704,780	1,039,114	1,200,000	1,543,894
LIT Certified Shares	-	7,982,782	7,982,782	-
93.563 Title IV-D Incentive	78,760	16,514	-	95,274
4-D New Law 99 Prosecutor	59,075	24,847	29,525	54,397
4-D Incentive	5,906	-	-	5,906
4-D New Law 8'99-Clerk	85,900	21,183	25,865	81,218
Treasurer Cashbook	1,908,874	3,638,225	1,908,874	3,638,225
Juvenile Probation Services	31,169	19,421	10,833	39,757
Dear Co Veterans Transportation	64,901	7,823	625	72,099
Supp Atty Fee Sup Ct #2	35,921	33,935	48,865	20,991
Cir Ct Supp Att Fees	142,161	9,183	5,808	145,536
Co Ct Supp Att Fees	154,249	39,948	-	194,197
Spec Crimes/Seized Asset	1,271,265	360,584	469,794	1,162,055
Alcohol & Drug Program	2,131	84,614	83,445	3,300
Sheriff Work Release Fund	728	11,648	9,660	2,716
Jail Chemical Addiction Program	2,058	-	2,058	-
Cell Tower Escrow	50,956	-	4,097	46,859
Bail & Pretrial Sup Court 1	37,366	13,260	31,380	19,246
Bail & Pretrial Sup Court 2	1,289	17,935	16,187	3,037
Riverboat Contingency	238,924	576,822	151,306	664,440
Growth & Development	3,163,198	141,823	323,903	2,981,118
MVHA Substitute	1,997,332	1,021,606	475,503	2,543,435
Regional Sewer Development	1,156,364	-	496,803	659,561
Comm Corr Users Fee	59,600	310,031	287,251	82,380
Co Law Enforcement Cont E	1,315	-	-	1,315
Adult Protective Service	(47,961)	281,509	232,942	606
DOC Grant 2nd Year	134,797	185,155	308,534	11,418
Special Crimes Fed Forfeiture	27,849	24,440	35,149	17,140
Riverboat Savings	2,698,410	156,190	1,213,351	1,641,249
County Farm	44,710	23,049	3,155	64,604
D. C. Juvenile Users Fee	5,895	554	29	6,420
GIS Records Perpetuation Fund	11,285	5,600	3,650	13,235
K-9 Donations	3,463	-	744	2,719
Seized Assets	-	1,261,944	-	1,261,944
Redevelopment Commission	286,384	61,801	7,858	340,327
Redevelopment Commission Match	444,325	-	37,411	406,914
911 Dispatching	164,610	137,500	151,959	150,151
Supplemental GAL	31,437	4,800	4,288	31,949
City Planning and Enforcement	12,164	30,000	32,287	9,877
Drug Disposal Equipment	50	-	-	50
Criminal Justice Reinvestment	52,097	58,100	97,812	12,385
Dillsboro Planning	8,101	7,200	12,695	2,606
BPPE Local Service Fee	-	2,061	1,743	318
BPPE Late Filing Fee	1,616	134	1,750	-
93.074 Public Health Coord CRI	(772)	31,990	33,075	(1,857)
Operation Pullover/Seatbelt	1,181	12,488	13,704	(35)
16.575 Victim Support Service	(121,144)	192,057	80,885	(9,972)
10.200 PUSH Partners	12,952	-	170	12,782
97.054 Cert E.M.A.	2,080	-	171	1,909
93.268 Immunization Grant	(1,982)	12,559	10,577	-
97.067 Command Truck Upgrade	-	27,708	27,708	-

DEARBORN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
97.067 Command Vehicle Radios	-	49,421	49,421	-
93.539 MyVax Grant	-	30,621	49,440	(18,819)
97.042 EMPG EMA Training	-	2,463	2,463	-
Bio-Terrorism Grant	9,531	-	9,531	-
Court Interpreter Grant	4,221	-	980	3,241
LEC Inmate Education Grant	2,210	-	-	2,210
Project Safe Direction	12,713	6,300	7,130	11,883
Accident Reconstruction	128	-	-	128
Crime Scene Response Vehicle	133	-	-	133
WEW Grant	-	500	500	-
CASA Drug Testing Grant	-	9,866	9,866	-
Soil & Water Executive	116	16,015	15,648	483
Paperless Document Management	585	-	-	585
Problem Solving Grant-Drug Ct.	6,918	10,000	9,118	7,800
Protect Your Family Campaign	1,836	-	1,766	70
GAL Program Ross Grant	517	-	-	517
Unified Court Services Program	7,106	-	5,285	1,821
IHCDA Housing Grant	-	29,400	29,400	-
Regional Strategic Vision Plan	155,500	-	155,500	-
Nurturing Families Program	166	-	32	134
Veterans Treatment Court Grant	76,706	106,590	103,502	79,794
JCAP Workbook Grant	16	-	16	-
CC Bridge #77 Woliung Road	1,023,449	-	1,023,449	-
Adult Guardianship	27,991	75,000	39,013	63,978
Problem Solving Grant - Vet Ct	8,125	10,000	8,125	10,000
Jail Treatment Grant	20,538	75,850	71,856	24,532
Dissolving Drugs Program	-	2,500	1,863	637
VRI Assistance Grant	-	3,500	3,500	-
CC 2018 Paving	-	1,681,934	1,681,934	-
Defibrillator Grant	-	70,705	70,705	-
Rough Terrain Vehicle Grant	-	20,000	20,000	-
JCAP Evaluation & Database	-	97,593	-	97,593
Totals	<u>\$ 39,443,509</u>	<u>\$ 110,213,544</u>	<u>\$ 110,111,195</u>	<u>\$ 39,545,858</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 nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

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

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

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

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

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

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

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. The Health Insurance fund was overdrawn due to the County being self-insured and expenses exceeding expectations. The remaining funds with deficit balances 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, 2018.

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, 2018

	Commissary	Clerk's Trust	County General	Accident Report Fees	Bond Forfeiture	Cities & Town Court Costs
Cash and investments - beginning	\$ 19,396	\$ 1,568,303	\$ 3,653,865	\$ 2,138	\$ 1,000	\$ 566
Receipts:						
Taxes	-	-	8,204,183	-	-	-
Licenses and permits	-	-	150,209	-	-	-
Intergovernmental receipts	-	-	9,836,882	-	-	-
Charges for services	-	-	1,220,832	6,103	-	-
Fines and forfeits	-	-	259,815	-	-	7,598
Other receipts	238,315	5,425,748	338,939	-	-	-
Total receipts	238,315	5,425,748	20,010,860	6,103	-	7,598
Disbursements:						
Personal services	-	-	14,050,800	-	-	-
Supplies	-	-	329,381	-	-	-
Other services and charges	-	-	4,602,336	-	-	3,635
Capital outlay	-	-	11,391	-	-	-
Other disbursements	171,423	5,495,401	112,492	-	-	-
Total disbursements	171,423	5,495,401	19,106,400	-	-	3,635
Excess (deficiency) of receipts over disbursements	66,892	(69,653)	904,460	6,103	-	3,963
Cash and investments - ending	\$ 86,288	\$ 1,498,650	\$ 4,558,325	\$ 8,241	\$ 1,000	\$ 4,529

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Clerk's Perpetuation	Community Corrections	Community Transition Prog	Covered Bridge	Cumulative Bridge	Cum Building Courthouse
Cash and investments - beginning	\$ 53,727	\$ 57,773	\$ 3,406	\$ 11,951	\$ 1,364,267	\$ 2,087,449
Receipts:						
Taxes	-	-	-	-	733,815	348,176
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,198	-	-	1,850	110,785	1,912
Charges for services	1,664	308,591	5,600	-	-	-
Fines and forfeits	26,026	-	-	-	-	-
Other receipts	-	347	-	-	14,128	17,592
Total receipts	29,888	308,938	5,600	1,850	858,728	367,680
Disbursements:						
Personal services	18,072	163,382	-	-	245,078	-
Supplies	-	-	-	-	109,424	91,000
Other services and charges	-	-	-	-	460,932	366,837
Capital outlay	15,928	-	-	-	106,076	187,228
Other disbursements	-	58,120	-	-	-	-
Total disbursements	34,000	221,502	-	-	921,510	645,065
Excess (deficiency) of receipts over disbursements	(4,112)	87,436	5,600	1,850	(62,782)	(277,385)
Cash and investments - ending	\$ 49,615	\$ 145,209	\$ 9,006	\$ 13,801	\$ 1,301,485	\$ 1,810,064

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Cum Cap Development	County Drug Fee Comm	Local Emergency Plan Comm	Firearms Training	Health Department	Co Identity Protection Fd
Cash and investments - beginning	\$ 351,578	\$ 61,353	\$ 41,696	\$ 62,061	\$ 149,087	\$ 7,383
Receipts:						
Taxes	286,474	-	-	-	561,930	-
Licenses and permits	-	-	-	-	27,700	-
Intergovernmental receipts	1,573	-	3,939	-	3,085	-
Charges for services	-	-	-	21,765	67,866	7,606
Fines and forfeits	-	47,971	-	-	-	-
Other receipts	20	-	-	-	12,724	-
Total receipts	288,067	47,971	3,939	21,765	673,305	7,606
Disbursements:						
Personal services	-	-	820	-	539,186	-
Supplies	-	-	-	-	2,500	-
Other services and charges	194,077	50,338	600	15,261	22,699	-
Capital outlay	65,050	-	-	-	9,530	-
Other disbursements	-	-	-	-	-	-
Total disbursements	259,127	50,338	1,420	15,261	573,915	-
Excess (deficiency) of receipts over disbursements	28,940	(2,367)	2,519	6,504	99,390	7,606
Cash and investments - ending	\$ 380,518	\$ 58,986	\$ 44,215	\$ 68,565	\$ 248,477	\$ 14,989

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Levy Excess Fund	Local Health Maintenance	Local Road & Street	Co. Jail Misdemeanant Housing	County Highway	Park Bd Land Acquisition
Cash and investments - beginning	\$ 216,529	\$ 89,657	\$ 327,282	\$ 33,074	\$ 1,503,802	\$ 297,347
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	3,000	-
Intergovernmental receipts	-	74,914	845,530	33,998	3,095,780	-
Charges for services	-	7,821	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	838	12,741	-	3,407	-
Total receipts	-	83,573	858,271	33,998	3,102,187	-
Disbursements:						
Personal services	-	37,184	-	-	1,670,451	-
Supplies	-	12,998	708,727	-	576,669	-
Other services and charges	-	10,638	-	49,558	615,436	-
Capital outlay	-	544	-	-	321,883	-
Other disbursements	-	-	-	-	25	-
Total disbursements	-	61,364	708,727	49,558	3,184,464	-
Excess (deficiency) of receipts over disbursements	-	22,209	149,544	(15,560)	(82,277)	-
Cash and investments - ending	\$ 216,529	\$ 111,866	\$ 476,826	\$ 17,514	\$ 1,421,525	\$ 297,347

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Park & Recreation	Transfer Fees-Plat Maint	Rainy Day Fund	Reassessment	Recorder's Records Perp	Riverboat Revenue
Cash and investments - beginning	\$ 164,237	\$ 35,260	\$ 2,022,312	\$ 579,312	\$ 105,888	\$ 114,052
Receipts:						
Taxes	-	-	-	312,918	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,718	-	38,425
Charges for services	-	13,085	-	-	136,328	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	38,425	-	3,365	22	-	151,306
Total receipts	38,425	13,085	3,365	314,658	136,328	189,731
Disbursements:						
Personal services	-	-	-	6,000	-	9,289
Supplies	-	-	-	8,520	-	42,074
Other services and charges	18,188	37,445	-	360,013	60,375	123,050
Capital outlay	16,751	-	-	158	-	-
Other disbursements	-	-	840,967	-	-	125,813
Total disbursements	34,939	37,445	840,967	374,691	60,375	300,226
Excess (deficiency) of receipts over disbursements	3,486	(24,360)	(837,602)	(60,033)	75,953	(110,495)
Cash and investments - ending	\$ 167,723	\$ 10,900	\$ 1,184,710	\$ 519,279	\$ 181,841	\$ 3,557

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Co Sex & Violent Offender Fees	Public Defenders	Surplus Tax	Suveyor's Corner Perp	Tax Sale Fee	Tax Sale Redemption
Cash and investments - beginning	\$ (2,094)	\$ 48,896	\$ -	\$ 53,853	\$ 44,215	\$ 6,953
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,850	-	-	37,875	9,485	229,321
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	201,002	-	6	-
Total receipts	2,850	-	201,002	37,875	9,491	229,321
Disbursements:						
Personal services	-	-	-	1,813	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	200,096	1,859	14,620	229,471
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	200,096	3,672	14,620	229,471
Excess (deficiency) of receipts over disbursements	2,850	-	906	34,203	(5,129)	(150)
Cash and investments - ending	\$ 756	\$ 48,896	\$ 906	\$ 88,056	\$ 39,086	\$ 6,803

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Tax Sale Surplus	Vehicle Inspection	Guardian Ad Litem	Auditor's Ineligible Deduction	Co. Elected Officials Training	County Offender Transportation
Cash and investments - beginning	\$ 662,566	\$ 2,511	\$ 61,800	\$ 58,371	\$ 28,212	\$ 3,739
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	25,556	-	-	-
Charges for services	426,773	95	-	-	7,606	-
Fines and forfeits	-	-	-	-	-	438
Other receipts	-	-	25,105	-	300	-
Total receipts	426,773	95	50,661	-	7,906	438
Disbursements:						
Personal services	-	-	27,434	2,539	-	-
Supplies	-	-	-	-	-	-
Other services and charges	607,257	-	19,302	49,194	778	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	607,257	-	46,736	51,733	778	-
Excess (deficiency) of receipts over disbursements	(180,484)	95	3,925	(51,733)	7,128	438
Cash and investments - ending	\$ 482,082	\$ 2,606	\$ 65,725	\$ 6,638	\$ 35,340	\$ 4,177

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Statewide 911	LOIT Special Distribution	Adult Probation Administration	Supplemental Adult Probation Services	County User Fees	Donations
Cash and investments - beginning	\$ 601,777	\$ 14,053	\$ 32,518	\$ 123,176	\$ (4,785)	\$ 49,346
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	793,835	-	-	-	85,481	14,196
Fines and forfeits	-	-	32,796	189,951	92,904	-
Other receipts	-	79,269	-	-	121,463	10,968
Total receipts	793,835	79,269	32,796	189,951	299,848	25,164
Disbursements:						
Personal services	571,568	-	39,205	175,862	129,233	-
Supplies	-	-	-	1,955	-	-
Other services and charges	154,854	-	-	17,448	53,356	8,625
Capital outlay	69,519	-	-	9,029	-	-
Other disbursements	-	-	20,000	20,330	-	-
Total disbursements	795,941	-	59,205	224,624	182,589	8,625
Excess (deficiency) of receipts over disbursements	(2,106)	79,269	(26,409)	(34,673)	117,259	16,539
Cash and investments - ending	\$ 599,671	\$ 93,322	\$ 6,109	\$ 88,503	\$ 112,474	\$ 65,885

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Civil Pen- Cty Ord Violation	TIF Grants and Loans	Health Insurance	Dental	Voluntary PERF	IN Deferred -Great West
Cash and investments - beginning	\$ 2,540	\$ 631,465	\$ (1,009,486)	\$ 12	\$ -	\$ -
Receipts:						
Taxes	-	732,117	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	81,399	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	4,000,852	217,941	194,145	78,791
Total receipts	-	732,117	4,082,251	217,941	194,145	78,791
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	486,668	60,592	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	4,587,336	217,941	194,145	78,791
Total disbursements	-	486,668	4,647,928	217,941	194,145	78,791
Excess (deficiency) of receipts over disbursements	-	245,449	(565,677)	-	-	-
Cash and investments - ending	\$ 2,540	\$ 876,914	\$ (1,575,163)	\$ 12	\$ -	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Federal Income Tax	FICA	County Option Income Tax	PERF	Police Pension	State Income Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,155,355	935,485	85,743	305,211	49,757	375,918
Total receipts	1,155,355	935,485	85,743	305,211	49,757	375,918
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,155,355	935,485	85,743	305,211	49,757	375,918
Total disbursements	1,155,355	935,485	85,743	305,211	49,757	375,918
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, 2018

	Garnishment	Sheriff Pension Holding	Tax Distribution	Commercial Veh Excise Tax	Sewer Assessment	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ 3,293	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	41,509,368	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	4,293	107,525	-	206,826
Charges for services	-	7,618	-	-	-	-
Fines and forfeits	-	36,683	-	-	-	-
Other receipts	53,071	-	-	-	60,888	-
Total receipts	53,071	44,301	41,513,661	107,525	60,888	206,826
Disbursements:						
Personal services	-	44,365	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	79,546	107,525	60,888	206,826
Capital outlay	-	-	-	-	-	-
Other disbursements	53,071	-	41,434,115	-	-	-
Total disbursements	53,071	44,365	41,513,661	107,525	60,888	206,826
Excess (deficiency) of receipts over disbursements	-	(64)	-	-	-	-
Cash and investments - ending	\$ -	\$ 3,229	\$ -	\$ -	\$ -	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefits	Disclosure Fees Due State	Coroners Continuing Ed
Cash and investments - beginning	\$ 6	\$ 4,939	\$ 2,366	\$ 305	\$ 655	\$ 482
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	3,645	5,980	5,089
Fines and forfeits	584	57,643	31,749	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	584	57,643	31,749	3,645	5,980	5,089
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	316	58,460	32,629	3,625	6,005	4,884
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	316	58,460	32,629	3,625	6,005	4,884
Excess (deficiency) of receipts over disbursements	268	(817)	(880)	20	(25)	205
Cash and investments - ending	\$ 274	\$ 4,122	\$ 1,486	\$ 325	\$ 630	\$ 687

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Adult & Juvenile Compact Fee	Mtg Recording Fee Due St	Child Restraint Fees	Education Plate Fee	Riverboat Admissions	ConvRec & Visitors Prom
Cash and investments - beginning	\$ -	\$ 430	\$ -	\$ -	\$ 5,651,370	\$ 1,704,780
Receipts:						
Taxes	-	-	-	-	-	471,826
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	506	4,252,732	567,288
Charges for services	-	4,765	-	-	-	-
Fines and forfeits	438	-	175	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	438	4,765	175	506	4,252,732	1,039,114
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	375	4,845	150	506	2,827,249	1,200,000
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,829,519	-
Total disbursements	375	4,845	150	506	4,656,768	1,200,000
Excess (deficiency) of receipts over disbursements	63	(80)	25	-	(404,036)	(160,886)
Cash and investments - ending	\$ 63	\$ 350	\$ 25	\$ -	\$ 5,247,334	\$ 1,543,894

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LIT Certified Shares	93.563 Title IV-D Incentive	4-D New Law 99 Prosecutor	4-D Incentive	4-D New Law 8'99-Clerk	Treasurer Cashbook
Cash and investments - beginning	\$ -	\$ 78,760	\$ 59,075	\$ 5,906	\$ 85,900	\$ 1,908,874
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	7,982,782	16,514	24,847	-	16,514	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	4,669	3,638,225
Total receipts	<u>7,982,782</u>	<u>16,514</u>	<u>24,847</u>	<u>-</u>	<u>21,183</u>	<u>3,638,225</u>
Disbursements:						
Personal services	-	-	17,933	-	7,144	-
Supplies	-	-	-	-	-	-
Other services and charges	7,982,782	-	11,592	-	18,721	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,908,874
Total disbursements	<u>7,982,782</u>	<u>-</u>	<u>29,525</u>	<u>-</u>	<u>25,865</u>	<u>1,908,874</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>16,514</u>	<u>(4,678)</u>	<u>-</u>	<u>(4,682)</u>	<u>1,729,351</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 95,274</u>	<u>\$ 54,397</u>	<u>\$ 5,906</u>	<u>\$ 81,218</u>	<u>\$ 3,638,225</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Juvenile Probation Services	Dear Co Veterans Transportation	Supp Atty Fee Sup Ct #2	Cir Ct Supp Att Fees	Co Ct Supp Att Fees	Spec Crimes/Seized Asset
Cash and investments - beginning	\$ 31,169	\$ 64,901	\$ 35,921	\$ 142,161	\$ 154,249	\$ 1,271,265
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	5,182
Charges for services	-	6,000	-	-	-	75,000
Fines and forfeits	19,421	-	33,935	9,183	39,948	-
Other receipts	-	1,823	-	-	-	280,402
Total receipts	19,421	7,823	33,935	9,183	39,948	360,584
Disbursements:						
Personal services	6,836	-	-	-	-	153,984
Supplies	-	-	-	-	-	16,457
Other services and charges	3,997	625	48,865	-	-	93,809
Capital outlay	-	-	-	-	-	74,935
Other disbursements	-	-	-	5,808	-	130,609
Total disbursements	10,833	625	48,865	5,808	-	469,794
Excess (deficiency) of receipts over disbursements	8,588	7,198	(14,930)	3,375	39,948	(109,210)
Cash and investments - ending	\$ 39,757	\$ 72,099	\$ 20,991	\$ 145,536	\$ 194,197	\$ 1,162,055

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Alcohol & Drug Program	Sheriff Work Release Fund	Jail Chemical Addiction Program	Cell Tower Escrow	Bail & Pretrial Sup Court 1	Bail & Pretrial Sup Court 2
Cash and investments - beginning	\$ 2,131	\$ 728	\$ 2,058	\$ 50,956	\$ 37,366	\$ 1,289
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	44,614	10,885	-	-	13,260	17,935
Other receipts	40,000	763	-	-	-	-
Total receipts	84,614	11,648	-	-	13,260	17,935
Disbursements:						
Personal services	73,520	-	-	-	31,380	16,187
Supplies	-	-	-	-	-	-
Other services and charges	9,325	9,660	2,058	4,097	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	600	-	-	-	-	-
Total disbursements	83,445	9,660	2,058	4,097	31,380	16,187
Excess (deficiency) of receipts over disbursements	1,169	1,988	(2,058)	(4,097)	(18,120)	1,748
Cash and investments - ending	\$ 3,300	\$ 2,716	\$ -	\$ 46,859	\$ 19,246	\$ 3,037

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Riverboat Contingency	Growth & Development	MVHA Substitute	Regional Sewer Development	Comm Corr Users Fee	Co Law Enforcement Cont E
Cash and investments - beginning	\$ 238,924	\$ 3,163,198	\$ 1,997,332	\$ 1,156,364	\$ 59,600	\$ 1,315
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	479	-	306,188	-
Other receipts	576,822	141,823	1,021,127	-	3,843	-
Total receipts	576,822	141,823	1,021,606	-	310,031	-
Disbursements:						
Personal services	-	-	-	-	101,610	-
Supplies	-	184,082	268,403	-	18,440	-
Other services and charges	-	84,146	207,100	496,803	164,645	-
Capital outlay	-	-	-	-	1,372	-
Other disbursements	151,306	55,675	-	-	1,184	-
Total disbursements	151,306	323,903	475,503	496,803	287,251	-
Excess (deficiency) of receipts over disbursements	425,516	(182,080)	546,103	(496,803)	22,780	-
Cash and investments - ending	\$ 664,440	\$ 2,981,118	\$ 2,543,435	\$ 659,561	\$ 82,380	\$ 1,315

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Adult Protective Service	DOC Grant 2nd Year	Special Crimes Fed Forfeiture	Riverboat Savings	County Farm	D. C. Juvenile Users Fee
Cash and investments - beginning	\$ (47,961)	\$ 134,797	\$ 27,849	\$ 2,698,410	\$ 44,710	\$ 5,895
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	281,477	185,155	-	-	17,000	-
Fines and forfeits	-	-	-	-	-	554
Other receipts	32	-	24,440	156,190	6,049	-
Total receipts	281,509	185,155	24,440	156,190	23,049	554
Disbursements:						
Personal services	221,667	259,595	-	-	-	-
Supplies	4,912	-	-	-	-	-
Other services and charges	1,305	48,592	35,149	-	2,466	-
Capital outlay	1,933	-	-	1,213,351	689	-
Other disbursements	3,125	347	-	-	-	29
Total disbursements	232,942	308,534	35,149	1,213,351	3,155	29
Excess (deficiency) of receipts over disbursements	48,567	(123,379)	(10,709)	(1,057,161)	19,894	525
Cash and investments - ending	\$ 606	\$ 11,418	\$ 17,140	\$ 1,641,249	\$ 64,604	\$ 6,420

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	GIS Records Perpetuation Fund	K-9 Donations	Seized Assets	Redevelopment Commission	Redevelopment Commission Match	911 Dispatching
Cash and investments - beginning	\$ 11,285	\$ 3,463	\$ -	\$ 286,384	\$ 444,325	\$ 164,610
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	5,600	-	-	-	-	137,500
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,261,944	61,801	-	-
Total receipts	5,600	-	1,261,944	61,801	-	137,500
Disbursements:						
Personal services	-	-	-	4,995	-	111,557
Supplies	-	-	-	-	-	-
Other services and charges	3,650	744	-	2,863	37,411	4,461
Capital outlay	-	-	-	-	-	35,941
Other disbursements	-	-	-	-	-	-
Total disbursements	3,650	744	-	7,858	37,411	151,959
Excess (deficiency) of receipts over disbursements	1,950	(744)	1,261,944	53,943	(37,411)	(14,459)
Cash and investments - ending	\$ 13,235	\$ 2,719	\$ 1,261,944	\$ 340,327	\$ 406,914	\$ 150,151

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Supplemental GAL	City Planning and Enforcement	Drug Disposal Equipment	Criminal Justice Reinvestment	Dillsboro Planning	BPPE Local Service Fee
Cash and investments - beginning	\$ 31,437	\$ 12,164	\$ 50	\$ 52,097	\$ 8,101	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	30,000	-	58,100	7,200	2,061
Fines and forfeits	4,800	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	4,800	30,000	-	58,100	7,200	2,061
Disbursements:						
Personal services	-	25,584	-	60,284	10,276	-
Supplies	-	-	-	-	-	-
Other services and charges	4,288	4,203	-	-	1,080	1,743
Capital outlay	-	2,500	-	-	1,339	-
Other disbursements	-	-	-	37,528	-	-
Total disbursements	4,288	32,287	-	97,812	12,695	1,743
Excess (deficiency) of receipts over disbursements	512	(2,287)	-	(39,712)	(5,495)	318
Cash and investments - ending	\$ 31,949	\$ 9,877	\$ 50	\$ 12,385	\$ 2,606	\$ 318

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	BPPE Late Filing Fee	93.074 Public Health Coord CRI	Operation Pullover/Seatbelt	16.575 Victim Support Service	10.200 PUSH Partners	97.054 Cert E.M.A.
Cash and investments - beginning	\$ 1,616	\$ (772)	\$ 1,181	\$ (121,144)	\$ 12,952	\$ 2,080
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	30,273	-	87,669	-	-
Charges for services	134	-	12,488	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,717	-	104,388	-	-
Total receipts	134	31,990	12,488	192,057	-	-
Disbursements:						
Personal services	-	3,118	13,704	80,885	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,750	29,957	-	-	170	171
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,750	33,075	13,704	80,885	170	171
Excess (deficiency) of receipts over disbursements	(1,616)	(1,085)	(1,216)	111,172	(170)	(171)
Cash and investments - ending	\$ -	\$ (1,857)	\$ (35)	\$ (9,972)	\$ 12,782	\$ 1,909

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.268 Immunization Grant	97.067 Command Truck Upgrade	97.067 Command Vehicle Radios	93.539 MyVax Grant	97.042 EMPG EMA Training	Bio-Terrorism Grant
Cash and investments - beginning	\$ (1,982)	\$ -	\$ -	\$ -	\$ -	\$ 9,531
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	12,559	27,708	49,421	30,621	2,463	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	12,559	27,708	49,421	30,621	2,463	-
Disbursements:						
Personal services	3,100	-	-	12,440	-	-
Supplies	-	-	-	-	-	-
Other services and charges	7,477	27,708	49,421	37,000	2,463	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	9,531
Total disbursements	10,577	27,708	49,421	49,440	2,463	9,531
Excess (deficiency) of receipts over disbursements	1,982	-	-	(18,819)	-	(9,531)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (18,819)	\$ -	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Court Interpreter Grant	LEC Inmate Education Grant	Project Safe Direction	Accident Reconstruction	Crime Scene Response Vehicle	WEW Grant
Cash and investments - beginning	\$ 4,221	\$ 2,210	\$ 12,713	\$ 128	\$ 133	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	6,300	-	-	500
Total receipts	-	-	6,300	-	-	500
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	7,130	-	-	-
Other services and charges	980	-	-	-	-	500
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	980	-	7,130	-	-	500
Excess (deficiency) of receipts over disbursements	(980)	-	(830)	-	-	-
Cash and investments - ending	\$ 3,241	\$ 2,210	\$ 11,883	\$ 128	\$ 133	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CASA Drug Testing Grant	Soil & Water Executive	Paperless Document Management	Problem Solving Grant-Drug Ct.	Protect Your Family Campaign	GAL Program Ross Grant
Cash and investments - beginning	\$ -	\$ 116	\$ 585	\$ 6,918	\$ 1,836	\$ 517
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	10,000	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,866	16,015	-	-	-	-
Total receipts	9,866	16,015	-	10,000	-	-
Disbursements:						
Personal services	-	15,648	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	9,866	-	-	9,118	1,766	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,866	15,648	-	9,118	1,766	-
Excess (deficiency) of receipts over disbursements	-	367	-	882	(1,766)	-
Cash and investments - ending	\$ -	\$ 483	\$ 585	\$ 7,800	\$ 70	\$ 517

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Unified Court Services Program	IHCDA Housing Grant	Regional Strategic Vision Plan	Nurturing Families Program	Veterans Treatment Court Grant	JCAP Workbook Grant
Cash and investments - beginning	\$ 7,106	\$ -	\$ 155,500	\$ 166	\$ 76,706	\$ 16
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	29,400	-	-	106,590	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	29,400	-	-	106,590	-
Disbursements:						
Personal services	-	-	-	-	72,232	-
Supplies	-	-	-	-	-	-
Other services and charges	5,285	29,400	-	32	21,147	16
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	155,500	-	10,123	-
Total disbursements	5,285	29,400	155,500	32	103,502	16
Excess (deficiency) of receipts over disbursements	(5,285)	-	(155,500)	(32)	3,088	(16)
Cash and investments - ending	\$ 1,821	\$ -	\$ -	\$ 134	\$ 79,794	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CC Bridge #77 Woliung Road	Adult Guardianship	Problem Solving Grant - Vet Ct	Jail Treatment Grant	Dissolving Drugs Program	VRI Assistance Grant
Cash and investments - beginning	\$ 1,023,449	\$ 27,991	\$ 8,125	\$ 20,538	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	75,000	10,000	-	2,500	3,500
Charges for services	-	-	-	75,850	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	75,000	10,000	75,850	2,500	3,500
Disbursements:						
Personal services	-	-	-	71,856	-	-
Supplies	-	-	-	-	-	-
Other services and charges	944,180	39,013	8,125	-	1,863	3,500
Capital outlay	-	-	-	-	-	-
Other disbursements	79,269	-	-	-	-	-
Total disbursements	1,023,449	39,013	8,125	71,856	1,863	3,500
Excess (deficiency) of receipts over disbursements	(1,023,449)	35,987	1,875	3,994	637	-
Cash and investments - ending	\$ -	\$ 63,978	\$ 10,000	\$ 24,532	\$ 637	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CC 2018 Paving	Defibrillator Grant	Rough Terrain Vehicle Grant	JCAP Evaluation & Database	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 39,443,509
Receipts:					
Taxes	-	-	-	-	53,160,807
Licenses and permits	-	-	-	-	180,909
Intergovernmental receipts	840,967	-	-	-	28,581,825
Charges for services	-	-	-	-	4,406,839
Fines and forfeits	-	-	-	-	1,285,973
Other receipts	840,967	70,705	20,000	97,593	22,597,191
Total receipts	1,681,934	70,705	20,000	97,593	110,213,544
Disbursements:					
Personal services	-	-	-	-	19,107,816
Supplies	-	-	-	-	2,382,672
Other services and charges	1,681,934	70,705	20,000	-	25,779,094
Capital outlay	-	-	-	-	2,145,147
Other disbursements	-	-	-	-	60,696,466
Total disbursements	1,681,934	70,705	20,000	-	110,111,195
Excess (deficiency) of receipts over disbursements	-	-	-	97,593	102,349
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 97,593	\$ 39,545,858

DEARBORN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 614,234</u>	<u>\$ 35,154</u>

DEARBORN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Revenue bonds	Whitewater Mill Project Construction	\$ 2,075,000	\$ 236,500
Notes and loans payable	Stone Property Purchase-Redevelopment	612,360	74,823
Total governmental activities		2,687,360	311,323
Totals		\$ 2,687,360	\$ 311,323

DEARBORN COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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	\$ 1,543,561
Infrastructure	222,023,723
Buildings	28,273,460
Improvements other than buildings	1,282,295
Machinery, equipment, and vehicles	11,220,029
Construction in progress	11,130,000
Books and other	<u>89,085</u>
Total governmental activities	<u>275,562,153</u>
Total capital assets	<u>\$ 275,562,153</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF DEARBORN COUNTY, INDIANA

Report on Compliance for the 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 its major federal program for the year ended December 31, 2018. The County's major federal program is 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 the County's major federal program 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 the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on the 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 its major federal program for the year ended December 31, 2018.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE 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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the 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

August 26, 2019

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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, 2018

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	15VA5471	\$ -	\$ 87,669
Total - Department of Justice				-	87,669
Department of Transportation					
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205			
Bridge Inspection			DES # 1382107	-	16,320
Cold Springs Bridge			DES # 1383444	-	114,962
Stateline Road-Georgetown			DES # 1400675	-	95,075
Laughery Creek Bridge			DES # 1400725	-	14,443
Total - Highway Planning and Construction Cluster				-	240,800
Total - Department of Transportation				-	240,800
Election Assistance Commission					
2018 HAVA Election Security Grants Election Security Grant	Indiana Secretary of State	90.404	FY2018	-	2,198
Total - Election Assistance Commission				-	2,198
Department of Health and Human Services					
Immunization Cooperative Agreements Immunization Grant (17) Immunization Grant (18)	Indiana State Department of Health	93.268	H23IP000723 H23IP000723	- -	4,885 7,674
Total - Immunization Cooperative Agreements				-	12,559
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Coordinator-CRI (18) Public Health Coordinator-CRI (19)	Indiana State Department of Health	93.074	U90TP000521 U90TP000521	- -	30,233 40
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	30,273
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds MyVax Grant (19) MyVax Grant (18)	Indiana State Department of Health	93.539	NH23IP000723 NH23IP000723	- -	2,740 27,881
Total - PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds				-	30,621
Child Support Enforcement Clerk Expenditures Child Support Clerk Incentive Funds Prosecutor Incentive Funds Prosecutor Expenditures Child Support Indirect Costs Prosecutor Expenditures Child Support Clerk Expenditures Child Support	Indiana Department of Child Services	93.563	FY2018 FY2018 FY2018 FY2018 FY2018 FY2018 FY2018	- - - - - - -	57,336 25,865 29,525 192,386 75,419 81,399 1,664
Total - Child Support Enforcement				-	463,594
Social Services Block Grant Adult Protective Services Adult Protective Services	Indiana Family and Social Services Administration	93.667	498SOCSRVBLKF18 498SOCSRVBLKF19	- -	1,250 1,875
Total - Social Services Block Grant				-	3,125
Total - Department of Health and Human Services				-	540,172
Department of Homeland Security					
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Disaster Grant - Flooding	Indiana Department of Homeland Security	97.036	DR-4363	-	3,276
Emergency Management Performance Grants EMPG EMA Training Emerg Mgmt Performance Grant	Indiana Department of Homeland Security	97.042	38517EMPG000000 EMC-2017-EP-00002	- -	2,463 38,352
Total - Emergency Management Performance Grants				-	40,815
Homeland Security Grant Program Command Truck Upgrade Command Vehicle Radios	Indiana Department of Homeland Security	97.067	38517SHSP000000 38517SHSP000000	- -	27,708 49,421
Total - Homeland Security Grant Program				-	77,129
Total - Department of Homeland Security				-	121,220
Total federal awards expended				\$ -	\$ 992,059

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, 2018. 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:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
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.

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/>.