

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

FINANCIAL STATEMENT AUDIT REPORT

OF

DEARBORN COUNTY, INDIANA

January 1, 2021 to December 31, 2021



**FILED**  
09/20/2022



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Connie A. Fromhold	01-01-21 to 12-31-22
County Treasurer	Barbara Scherzinger	01-01-21 to 12-31-22
Clerk of the Circuit Court	Gayle L. Pennington	01-01-21 to 12-31-22
County Sheriff	Shane McHenry	01-01-21 to 12-31-22
County Recorder	Joyce Oles	01-01-21 to 12-31-22
President of the Board of County Commissioners	Jim Thatcher	01-01-21 to 12-31-22
President of the County Council	Elizabeth J. Morris	01-01-21 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DEARBORN COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Dearborn County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

#### ***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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

#### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Management's Responsibilities for the Financial Statement***

Management is responsible for the preparation and fair presentation of the 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 the financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Required Supplementary Information**

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 1, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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.

  
Beth Kelley, CPA, CFE  
Deputy State Examiner

September 1, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY  
INFORMATION; AND OTHER INFORMATION

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.

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  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments		Cash and Investments	
	01-01-21	Receipts	Disbursements	12-31-21
Jail Commissary	\$ 225,415	\$ 528,264	\$ 433,235	\$ 320,444
Clerk's Trust	1,900,262	5,480,448	5,280,060	2,100,650
County General	12,615,923	21,369,128	18,276,434	15,708,617
Accident Report Fees	3,403	5,127	720	7,810
Bond Forfeiture	1,000	-	-	1,000
Cities & Town Court Costs	16,113	8,433	-	24,546
Clerk's Perpetuation	64,697	26,467	16,696	74,468
Community Corrections	12,424	519,464	518,616	13,272
Community Transition Prog	456	-	-	456
Convt Visitor & Tourism Promo	821,805	1,204,558	350,000	1,676,363
Covered Bridge	17,501	1,850	5,595	13,756
Cumulative Bridge	1,529,088	975,414	850,705	1,653,797
Cum Building Courthouse	1,645,707	438,216	404,679	1,679,244
Cum Cap Development	532,339	372,335	358,564	546,110
County Drug Fee Comm	78,758	71,285	62,943	87,100
Local Emergency Plan Comm	40,174	4,041	1,445	42,770
Firearms Training	61,078	22,240	17,052	66,266
Health Department	407,951	799,474	549,354	658,071
Co Identity Protection Fd	28,406	11,271	3,172	36,505
Levy Excess Fund	590	-	-	590
Local Health Maintenance	179,633	74,914	38,678	215,869
Local Road & Street	459,499	889,121	787,394	561,226
LIT Public Safety-County Share	1,099,194	3,834,559	3,661,519	1,272,234
MVH Restricted	1,867,568	1,501,357	1,089,941	2,278,984
Co. Jail Misdemeanant Housing	16,287	33,998	31,474	18,811
County Highway	292,499	1,522,638	1,098,594	716,543
Park Bd Land Acquisition	297,347	-	-	297,347
Park & Recreation	146,704	60,112	103,286	103,530
Transfer Fees-Plat Maint	46,510	23,825	4,291	66,044
Rainy Day Fund	1,240,128	7,893	-	1,248,021
Recorder's Records Perp	375,942	194,077	44,408	525,611
Riverboat Revenue	(27,820)	1,035,290	252,901	754,569
Co Sex & Violent Offender Fees	5,290	3,205	-	8,495
Public Defenders	48,896	-	48,896	-
Surplus Tax	-	121,954	121,954	-
Surveyor's Corner Perp	114,242	56,325	16,652	153,915
Tax Sale Fee	26,884	11,689	13,449	25,124
Tax Sale Redemption	8,636	111,801	113,088	7,349
Tax Sale Surplus	419,798	1,072,212	948,315	543,695
Vehicle Inspection	135	25	-	160
Guardian Ad Litem	70,706	53,314	60,211	63,809
Auditor's Ineligible Deduction	18,215	-	-	18,215
Co. Elected Officials Training	50,943	11,271	1,598	60,616
County Offender Transportation	5,277	710	-	5,987
Statewide 911	546,859	794,968	833,194	508,633
Reassessment	642,574	344,062	301,487	685,149
LOIT Special Distribution	93,322	-	-	93,322
LIT Correctional/Rehab Fac.	536,515	3,106,458	2,517,101	1,125,872
Adult Probation Administration	41,119	51,227	12,100	80,246
Supplemental Adult Probation Services	192,567	306,670	176,630	322,607
County User Fees	126,977	175,170	157,207	144,940
Drainage Maintenance	50	-	-	50
Donations	99,179	19,610	3,082	115,707
Civil Pen- Cty Ord Violation	2,540	-	-	2,540
TIF Grants & Loans	1,252,880	558,694	317,647	1,493,927
Health Insurance	1,629,443	5,613,865	5,141,850	2,101,458
Dental	12	227,724	227,735	1
Voluntary PERF	-	189,974	189,974	-
IN Deferred -Great West	-	38,660	38,660	-
Federal Income Tax	-	1,187,891	1,187,891	-
FICA	-	967,708	967,708	-
County Option Income Tax	-	153,788	135,837	17,951
PERF	-	312,478	312,478	-
Police Pension	-	67,586	67,586	-

DEARBORN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments		Cash and Investments	
	01-01-21	Receipts	Disbursements	12-31-21
State Income Tax	-	381,708	336,901	44,807
Garnishment	(520)	68,614	68,094	-
Sheriff Pension Holding	-	18,949	17,490	1,459
Tax Distribution	-	51,344,704	51,344,704	-
Commercial Veh Excise Tax	-	127,386	127,386	-
Sewer Assessment	-	24,355	24,355	-
Financial Institution Tax	-	362,222	362,222	-
Fines & Forfeitures	1,096	2,237	2,179	1,154
Infraction Judgements	3,031	50,318	48,611	4,738
Overweight Vehicle Fines	697	9,138	9,708	127
Special Death Benefits	245	3,020	3,045	220
Disclosure Fees Due State	890	10,990	10,240	1,640
Coroners Continuing Ed	1,032	5,690	5,992	730
Adult & Juvenile Compact Fee	-	750	688	62
Mtg Recording Fee Due St	710	8,633	8,693	650
Child Restraint Fees	-	75	75	-
Education Plate Fee	-	394	394	-
Riverboat Admissions	5,326,412	6,032,592	5,239,797	6,119,207
ConvRec & Visitors Prom	33,140	-	33,140	-
LIT Certified Shares	-	9,319,376	9,319,376	-
LIT Public Safety	-	6,212,917	6,212,917	-
93.563 Title IV-D Incentive	120,810	14,576	5,000	130,386
4-D New Law 99 Prosecutor	35,295	21,931	35,041	22,185
4-D Incentive	5,906	-	-	5,906
4-D New Law 8'99-Clerk	90,092	14,576	11,867	92,801
Treasurer Cashbook	2,467,566	2,242,230	2,467,566	2,242,230
Medical Claims Account	143,826	4,657,753	4,576,089	225,490
Juvenile Probation Services	55,237	16,464	9,104	62,597
Dear Co Veterans Transpor	84,917	40,526	118,836	6,607
Supp Atty Fee Sup Ct #2	22,860	56,626	39,361	40,125
Cir Ct Supp Att Fees	156,810	23,845	-	180,655
Co Ct Supp Att Fees	216,891	97,431	30,447	283,875
Spec Crimes/Seized Asset	758,989	701,272	659,630	800,631
Alcohol & Drug Program	14,380	62,022	67,153	9,249
Sheriff Work Release Fund	3,319	-	-	3,319
Cell Tower Escrow	45,297	8,500	6,919	46,878
Commissioner's Tax Sale	-	6,295	5,455	840
Bail & Pretrial Sup Court 1	31,279	13,435	29	44,685
Bail & Pretrial Sup Court 2	11,652	18,158	12,879	16,931
Riverboat Contingency	1,201,081	319,704	1,035,290	485,495
Growth & Development	640,186	1,039,559	175,000	1,504,745
MVHA Substitute	2,343,751	2,286,934	174,555	4,456,130
Regional Sewer Development	659,561	-	140,000	519,561
Comm Corr Users Fee	102,460	304,494	247,077	159,877
Co Law Enforcement Cont E	1,573	660	-	2,233
Adult Protective Service	127,830	310,746	268,127	170,449
DOC Grant 2nd Year	78,988	16,516	19,556	75,948
Special Crimes Fed Forfeiture	8,277	4	7,866	415
Riverboat Savings	718,381	15,032	-	733,413
County Farm	62,217	7,003	20,145	49,075
D. C. Juvenile Users Fee	6,573	-	-	6,573
GIS Records Perpetuation Fund	16,183	2,398	5,672	12,909
Seized Assets	1,595,352	211,080	1,651,080	155,352
Redevelopment Commission	335,431	270,275	14,390	591,316
Redevelopment Commission Match	355,797	-	175,000	180,797
911 Dispatching	141,674	122,500	152,768	111,406
Supplemental GAL	30,902	2,075	2,075	30,902
City Planning and Enforcement	10,066	30,000	30,890	9,176
Criminal Justice Reinvestment	2,998	4,786	3,884	3,900
Dillsboro Planning	2,341	7,200	4,889	4,652
Prosecutor Laboratory Services	3,222	3,316	6,371	167
Declared Emergency Fund	47,549	-	10,781	36,768
Hospital Proceeds Restricted	5,000,000	-	-	5,000,000
BPPE Local Service Fee	50	-	-	50

DEARBORN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-21			12-31-21
93.074 Public Health Coord CRI	2,169	-	-	2,169
Operation Pullover/Seatbelt	(2,319)	5,392	4,732	(1,659)
16.575 Victim Support Service	16,796	102,431	92,471	26,756
10.200 PUSH Partners	12,256	-	-	12,256
97.054 Cert E. M. A.	1,909	-	-	1,909
93.268 Immunization Grant	(2,385)	77,874	78,940	(3,451)
93.539 MyVax Grant	(34,142)	34,142	-	-
14.228 CDBG Owner Occ Rehab	-	78,579	78,579	-
93.069 Pub Health Preparedness	635	53,990	53,911	714
20.615 E-911 Grant Program	(69,741)	69,742	-	1
93.788 Opioid Response Grant	135,924	120,000	107,393	148,531
10.923 Union Ridge Project	889,278	-	889,278	-
16.034 Coronavirus Emerg Funds	(30,116)	44,499	42,322	(27,939)
10.923 Laughery Creek Project	363,345	-	363,345	-
93.268 Covid Vaccine Dist	-	13,512	13,512	-
93.323 Covid Vaccine Admin	-	26,808	26,808	-
93.268 COVID Vaccine Clinics	-	14,915	14,915	-
14.228 CDBG Program - Chamber	-	250,000	250,000	-
93.323 COVID Testing Grant	-	-	43,230	(43,230)
93.268 Covid Vaccine-Children	-	-	761	(761)
90.404 HAVA Cares Act Grant	-	17,691	17,691	-
21.019 COVID Cares-Health Dept	(17,480)	200,000	182,520	-
ARP Coronavirus Fiscal Recover	-	4,803,319	-	4,803,319
Court Interpreter Grant	2,741	-	315	2,426
LEC Inmate Education Grant	2,210	-	-	2,210
Project Safe Direction	10,817	4,800	8,828	6,789
CASA Drug Testing Grant	1,820	-	-	1,820
Soil & Water Executive	2,653	5,017	5,765	1,905
Paperless Document Management	585	-	-	585
Problem Solving Grant-Drug Ct.	13,797	10,000	9,964	13,833
Protect Your Family Campaign	70	-	-	70
GAL Program Ross Grant	517	-	-	517
Unified Court Services Program	1,821	-	-	1,821
IHCDA Housing Grant	23,950	1,600	25,550	-
Nurturing Families Program	134	-	-	134
Veterans Treatment Court Grant	78,906	48,711	121,688	5,929
Problem Solving Grant - Vet Ct	15,239	9,500	16,910	7,829
Jail Treatment Grant	17,550	-	13,033	4,517
JCAP Evaluation & Database	57,155	-	57,055	100
Tobacco Prevention & Cessation	(2,668)	42,222	43,847	(4,293)
Analysis Software/Data Storage	18	-	-	18
CCMG 2020 Paving	727,274	-	727,274	-
Rural Cessation Outreach	10,350	-	10,350	-
Jail Treatment Grant 2021	-	76,335	76,129	206
Criminal Justice Reinvest 2021	-	61,005	58,403	2,602
CCMG 2021 Paving	-	1,988,340	1,988,339	1
CASA Emergency NRT Grant	-	576	576	-
Surveillance Vehicle Grant	-	18,000	-	18,000
Totals	\$ 57,285,010	\$ 151,687,828	\$ 138,945,319	\$ 70,027,519

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, local 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.

DEARBORN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by 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.

DEARBORN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and 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.

The Public Employees' Hybrid 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 the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. 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. This is a result of funds being set up for reimbursable grants where reimbursements were not received by December 31, 2021.

**Note 8. American Rescue Plan Act (ARPA) Grant**

The County received funding from the American Rescue Plan Act of 2021 (ARPA). The total amount allotted to the County was \$9,606,367. The County received \$4,803,319 as of December 31, 2021, and the remaining amount was received in June 2022. The funds are held in a separate fund. A plan on how the County will use the ARPA funds will be prepared and approved by the Board of County Commissioners.

REQUIRED SUPPLEMENTARY INFORMATION

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Jail Commissary	Clerk's Trust	County General	Accident Report Fees	Bond Forfeiture
Cash and investments - beginning	\$ 225,415	\$ 1,900,262	\$ 12,615,923	\$ 3,403	\$ 1,000
Receipts:					
Taxes	-	-	14,720,179	-	-
Licenses and permits	-	-	228,391	-	-
Intergovernmental receipts	-	-	4,742,013	-	-
Charges for services	-	-	843,303	5,127	-
Fines and forfeits	-	-	271,790	-	-
Other receipts	528,264	5,480,448	563,452	-	-
Total receipts	<u>528,264</u>	<u>5,480,448</u>	<u>21,369,128</u>	<u>5,127</u>	<u>-</u>
Disbursements:					
Personal services	-	-	11,386,026	-	-
Supplies	-	-	900,497	-	-
Other services and charges	-	-	4,533,790	720	-
Capital outlay	-	-	368,700	-	-
Other disbursements	433,235	5,280,060	1,087,421	-	-
Total disbursements	<u>433,235</u>	<u>5,280,060</u>	<u>18,276,434</u>	<u>720</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>95,029</u>	<u>200,388</u>	<u>3,092,694</u>	<u>4,407</u>	<u>-</u>
Cash and investments - ending	<u>\$ 320,444</u>	<u>\$ 2,100,650</u>	<u>\$ 15,708,617</u>	<u>\$ 7,810</u>	<u>\$ 1,000</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Cities & Town Court Costs	Clerk's Perpetuation	Community Corrections	Community Transition Prog	Conv't Visitor & Tourism Promo
Cash and investments - beginning	\$ 16,113	\$ 64,697	\$ 12,424	\$ 456	\$ 821,805
Receipts:					
Taxes	-	-	-	-	570,301
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	515,371	-	601,117
Charges for services	-	-	-	-	-
Fines and forfeits	8,433	26,467	-	-	-
Other receipts	-	-	4,093	-	33,140
Total receipts	8,433	26,467	519,464	-	1,204,558
Disbursements:					
Personal services	-	12,811	401,075	-	-
Supplies	-	474	-	-	-
Other services and charges	-	-	100,407	-	350,000
Capital outlay	-	3,399	-	-	-
Other disbursements	-	12	17,134	-	-
Total disbursements	-	16,696	518,616	-	350,000
Excess (deficiency) of receipts over disbursements	8,433	9,771	848	-	854,558
Cash and investments - ending	\$ 24,546	\$ 74,468	\$ 13,272	\$ 456	\$ 1,676,363

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Covered Bridge	Cumulative Bridge	Cum Building Courthouse	Cum Cap Development	County Drug Fee Comm
Cash and investments - beginning	\$ 17,501	\$ 1,529,088	\$ 1,645,707	\$ 532,339	\$ 78,758
Receipts:					
Taxes	-	847,325	400,798	349,690	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,850	122,682	2,865	2,499	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	71,285
Other receipts	-	5,407	34,553	20,146	-
Total receipts	1,850	975,414	438,216	372,335	71,285
Disbursements:					
Personal services	-	280,592	-	-	-
Supplies	-	142,047	90,803	-	-
Other services and charges	5,595	369,572	313,876	176,975	62,943
Capital outlay	-	58,494	-	181,589	-
Other disbursements	-	-	-	-	-
Total disbursements	5,595	850,705	404,679	358,564	62,943
Excess (deficiency) of receipts over disbursements	(3,745)	124,709	33,537	13,771	8,342
Cash and investments - ending	\$ 13,756	\$ 1,653,797	\$ 1,679,244	\$ 546,110	\$ 87,100

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Local Emergency Plan Comm	Firearms Training	Health Department	Co Identity Protection Fd	Levy Excess Fund
Cash and investments - beginning	\$ 40,174	\$ 61,078	\$ 407,951	\$ 28,406	\$ 590
Receipts:					
Taxes	-	-	578,333	-	-
Licenses and permits	-	-	16,600	-	-
Intergovernmental receipts	4,041	-	4,133	-	-
Charges for services	-	22,240	77,084	11,271	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	123,324	-	-
Total receipts	4,041	22,240	799,474	11,271	-
Disbursements:					
Personal services	820	-	532,583	-	-
Supplies	-	-	1,555	-	-
Other services and charges	625	17,052	15,216	3,172	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,445	17,052	549,354	3,172	-
Excess (deficiency) of receipts over disbursements	2,596	5,188	250,120	8,099	-
Cash and investments - ending	\$ 42,770	\$ 66,266	\$ 658,071	\$ 36,505	\$ 590

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Local Health Maintenance	Local Road & Street	LIT Public Safety-County Share	MVH Restricted	Co. Jail Misdemeanant Housing
Cash and investments - beginning	\$ 179,633	\$ 459,499	\$ 1,099,194	\$ 1,867,568	\$ 16,287
Receipts:					
Taxes	-	-	3,813,111	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	74,914	889,121	-	1,501,357	33,998
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	21,448	-	-
Total receipts	74,914	889,121	3,834,559	1,501,357	33,998
Disbursements:					
Personal services	20,249	-	2,924,599	-	-
Supplies	6,171	787,394	213,556	440,988	-
Other services and charges	11,287	-	54,315	648,953	31,474
Capital outlay	971	-	469,049	-	-
Other disbursements	-	-	-	-	-
Total disbursements	38,678	787,394	3,661,519	1,089,941	31,474
Excess (deficiency) of receipts over disbursements	36,236	101,727	173,040	411,416	2,524
Cash and investments - ending	\$ 215,869	\$ 561,226	\$ 1,272,234	\$ 2,278,984	\$ 18,811

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	County Highway	Park Bd Land Acquisition	Park & Recreation	Transfer Fees-Plat Maint	Rainy Day Fund
Cash and investments - beginning	\$ 292,499	\$ 297,347	\$ 146,704	\$ 46,510	\$ 1,240,128
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	4,275	-	-	-	-
Intergovernmental receipts	1,501,357	-	-	-	-
Charges for services	-	-	-	23,825	-
Fines and forfeits	-	-	-	-	-
Other receipts	17,006	-	60,112	-	7,893
Total receipts	<u>1,522,638</u>	<u>-</u>	<u>60,112</u>	<u>23,825</u>	<u>7,893</u>
Disbursements:					
Personal services	1,096,083	-	-	-	-
Supplies	-	-	3,650	-	-
Other services and charges	2,511	-	37,015	4,291	-
Capital outlay	-	-	62,621	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,098,594</u>	<u>-</u>	<u>103,286</u>	<u>4,291</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>424,044</u>	<u>-</u>	<u>(43,174)</u>	<u>19,534</u>	<u>7,893</u>
Cash and investments - ending	<u>\$ 716,543</u>	<u>\$ 297,347</u>	<u>\$ 103,530</u>	<u>\$ 66,044</u>	<u>\$ 1,248,021</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Recorder's Records Perp	Riverboat Revenue	Co Sex & Violent Offender Fees	Public Defenders	Surplus Tax
Cash and investments - beginning	\$ 375,942	\$ (27,820)	\$ 5,290	\$ 48,896	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	194,077	-	3,205	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,035,290	-	-	121,954
Total receipts	<u>194,077</u>	<u>1,035,290</u>	<u>3,205</u>	<u>-</u>	<u>121,954</u>
Disbursements:					
Personal services	1,199	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	43,209	130,162	-	-	121,954
Capital outlay	-	122,739	-	-	-
Other disbursements	-	-	-	48,896	-
Total disbursements	<u>44,408</u>	<u>252,901</u>	<u>-</u>	<u>48,896</u>	<u>121,954</u>
Excess (deficiency) of receipts over disbursements	<u>149,669</u>	<u>782,389</u>	<u>3,205</u>	<u>(48,896)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 525,611</u>	<u>\$ 754,569</u>	<u>\$ 8,495</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, 2021

	Surveyor's Corner Perp	Tax Sale Fee	Tax Sale Redemption	Tax Sale Surplus	Vehicle Inspection
Cash and investments - beginning	\$ 114,242	\$ 26,884	\$ 8,636	\$ 419,798	\$ 135
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	50,435	11,689	111,801	1,072,212	25
Fines and forfeits	5,890	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	56,325	11,689	111,801	1,072,212	25
Disbursements:					
Personal services	15,961	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	691	13,449	113,088	948,315	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	16,652	13,449	113,088	948,315	-
Excess (deficiency) of receipts over disbursements	39,673	(1,760)	(1,287)	123,897	25
Cash and investments - ending	\$ 153,915	\$ 25,124	\$ 7,349	\$ 543,695	\$ 160

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Guardian Ad Litem	Auditor's Ineligible Deduction	Co. Elected Officials Training	County Offender Transportation	Statewide 911
Cash and investments - beginning	\$ 70,706	\$ 18,215	\$ 50,943	\$ 5,277	\$ 546,859
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	19,942	-	-	-	-
Charges for services	-	-	11,271	-	794,968
Fines and forfeits	-	-	-	710	-
Other receipts	33,372	-	-	-	-
Total receipts	<u>53,314</u>	<u>-</u>	<u>11,271</u>	<u>710</u>	<u>794,968</u>
Disbursements:					
Personal services	48,181	-	-	-	669,055
Supplies	-	-	-	-	-
Other services and charges	12,030	-	1,448	-	155,527
Capital outlay	-	-	-	-	7,112
Other disbursements	-	-	150	-	1,500
Total disbursements	<u>60,211</u>	<u>-</u>	<u>1,598</u>	<u>-</u>	<u>833,194</u>
Excess (deficiency) of receipts over disbursements	<u>(6,897)</u>	<u>-</u>	<u>9,673</u>	<u>710</u>	<u>(38,226)</u>
Cash and investments - ending	<u>\$ 63,809</u>	<u>\$ 18,215</u>	<u>\$ 60,616</u>	<u>\$ 5,987</u>	<u>\$ 508,633</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Reassessment	LOIT Special Distribution	LIT Correctional/Rehab Fac.	Adult Probation Administration	Supplemental Adult Probation Services
Cash and investments - beginning	\$ 642,574	\$ 93,322	\$ 536,515	\$ 41,119	\$ 192,567
Receipts:					
Taxes	341,620	-	3,106,458	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	2,442	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	51,227	306,346
Other receipts	-	-	-	-	324
Total receipts	<u>344,062</u>	<u>-</u>	<u>3,106,458</u>	<u>51,227</u>	<u>306,670</u>
Disbursements:					
Personal services	7,010	-	2,415,668	-	118,782
Supplies	1,181	-	27,745	-	7,818
Other services and charges	293,296	-	48,798	-	23,307
Capital outlay	-	-	24,890	-	14,318
Other disbursements	-	-	-	12,100	12,405
Total disbursements	<u>301,487</u>	<u>-</u>	<u>2,517,101</u>	<u>12,100</u>	<u>176,630</u>
Excess (deficiency) of receipts over disbursements	<u>42,575</u>	<u>-</u>	<u>589,357</u>	<u>39,127</u>	<u>130,040</u>
Cash and investments - ending	<u>\$ 685,149</u>	<u>\$ 93,322</u>	<u>\$ 1,125,872</u>	<u>\$ 80,246</u>	<u>\$ 322,607</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	County User Fees	Drainage Maintenance	Donations	Civil Pen- Cty Ord Violation	TIF Grants & Loans
Cash and investments - beginning	\$ 126,977	\$ 50	\$ 99,179	\$ 2,540	\$ 1,252,880
Receipts:					
Taxes	-	-	-	-	558,694
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	39,240	-	19,580	-	-
Fines and forfeits	133,500	-	-	-	-
Other receipts	2,430	-	30	-	-
Total receipts	<u>175,170</u>	<u>-</u>	<u>19,610</u>	<u>-</u>	<u>558,694</u>
Disbursements:					
Personal services	131,568	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	24,055	-	3,082	-	317,647
Capital outlay	1,584	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>157,207</u>	<u>-</u>	<u>3,082</u>	<u>-</u>	<u>317,647</u>
Excess (deficiency) of receipts over disbursements	<u>17,963</u>	<u>-</u>	<u>16,528</u>	<u>-</u>	<u>241,047</u>
Cash and investments - ending	<u>\$ 144,940</u>	<u>\$ 50</u>	<u>\$ 115,707</u>	<u>\$ 2,540</u>	<u>\$ 1,493,927</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Health Insurance	Dental	Voluntary PERF	IN Deferred -Great West	Federal Income Tax
Cash and investments - beginning	\$ 1,629,443	\$ 12	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	64,430	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,549,435	227,724	189,974	38,660	1,187,891
Total receipts	5,613,865	227,724	189,974	38,660	1,187,891
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	58,516	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,083,334	227,735	189,974	38,660	1,187,891
Total disbursements	5,141,850	227,735	189,974	38,660	1,187,891
Excess (deficiency) of receipts over disbursements	472,015	(11)	-	-	-
Cash and investments - ending	\$ 2,101,458	\$ 1	\$ -	\$ -	\$ -

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	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	967,708	153,788	312,478	67,586	381,708
Total receipts	<u>967,708</u>	<u>153,788</u>	<u>312,478</u>	<u>67,586</u>	<u>381,708</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	967,708	135,837	312,478	67,586	336,901
Total disbursements	<u>967,708</u>	<u>135,837</u>	<u>312,478</u>	<u>67,586</u>	<u>336,901</u>
Excess (deficiency) of receipts over disbursements	-	17,951	-	-	44,807
Cash and investments - ending	<u>\$ -</u>	<u>\$ 17,951</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,807</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Garnishment	Sheriff Pension Holding	Tax Distribution	Commercial Veh Excise Tax	Sewer Assessment
Cash and investments - beginning	\$ (520)	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	51,339,755	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	4,949	127,386	-
Charges for services	-	3,052	-	-	-
Fines and forfeits	-	15,897	-	-	-
Other receipts	68,614	-	-	-	24,355
Total receipts	68,614	18,949	51,344,704	127,386	24,355
Disbursements:					
Personal services	-	17,490	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	65,989	127,386	24,355
Capital outlay	-	-	-	-	-
Other disbursements	68,094	-	51,278,715	-	-
Total disbursements	68,094	17,490	51,344,704	127,386	24,355
Excess (deficiency) of receipts over disbursements	520	1,459	-	-	-
Cash and investments - ending	\$ -	\$ 1,459	\$ -	\$ -	\$ -

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Financial Institution Tax	Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefits
Cash and investments - beginning	\$ -	\$ 1,096	\$ 3,031	\$ 697	\$ 245
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	362,222	-	-	-	-
Charges for services	-	-	-	-	3,020
Fines and forfeits	-	2,237	50,318	9,138	-
Other receipts	-	-	-	-	-
Total receipts	<u>362,222</u>	<u>2,237</u>	<u>50,318</u>	<u>9,138</u>	<u>3,020</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	362,222	2,179	48,611	9,708	3,045
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>362,222</u>	<u>2,179</u>	<u>48,611</u>	<u>9,708</u>	<u>3,045</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>58</u>	<u>1,707</u>	<u>(570)</u>	<u>(25)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,154</u>	<u>\$ 4,738</u>	<u>\$ 127</u>	<u>\$ 220</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Disclosure Fees Due State	Coroners Continuing Ed	Adult & Juvenile Compact Fee	Mtg Recording Fee Due St	Child Restraint Fees
Cash and investments - beginning	\$ 890	\$ 1,032	\$ -	\$ 710	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	10,990	5,690	-	8,633	-
Fines and forfeits	-	-	750	-	75
Other receipts	-	-	-	-	-
Total receipts	10,990	5,690	750	8,633	75
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	10,240	5,992	688	8,693	75
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	10,240	5,992	688	8,693	75
Excess (deficiency) of receipts over disbursements	750	(302)	62	(60)	-
Cash and investments - ending	\$ 1,640	\$ 730	\$ 62	\$ 650	\$ -

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Education Plate Fee	Riverboat Admissions	ConvRec & Visitors Prom	LIT Certified Shares	LIT Public Safety
Cash and investments - beginning	\$ -	\$ 5,326,412	\$ 33,140	\$ -	\$ -
Receipts:					
Taxes	-	-	-	9,319,376	6,212,917
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	394	6,032,592	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>394</u>	<u>6,032,592</u>	<u>-</u>	<u>9,319,376</u>	<u>6,212,917</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	394	2,835,311	-	9,319,376	6,212,917
Capital outlay	-	-	-	-	-
Other disbursements	-	2,404,486	33,140	-	-
Total disbursements	<u>394</u>	<u>5,239,797</u>	<u>33,140</u>	<u>9,319,376</u>	<u>6,212,917</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>792,795</u>	<u>(33,140)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 6,119,207</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, 2021

	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	\$ 120,810	\$ 35,295	\$ 5,906	\$ 90,092	\$ 2,467,566
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	14,576	21,931	-	14,576	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	2,242,230
Total receipts	14,576	21,931	-	14,576	2,242,230
Disbursements:					
Personal services	-	31,295	-	3,603	-
Supplies	-	-	-	-	-
Other services and charges	5,000	3,746	-	8,264	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	2,467,566
Total disbursements	5,000	35,041	-	11,867	2,467,566
Excess (deficiency) of receipts over disbursements	9,576	(13,110)	-	2,709	(225,336)
Cash and investments - ending	\$ 130,386	\$ 22,185	\$ 5,906	\$ 92,801	\$ 2,242,230

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Medical Claims Account	Juvenile Probation Services	Dear Co Veterans Transpor	Supp Atty Fee Sup Ct #2	Cir Ct Supp Att Fees
Cash and investments - beginning	\$ 143,826	\$ 55,237	\$ 84,917	\$ 22,860	\$ 156,810
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	6,000	-	-
Fines and forfeits	-	16,464	-	56,626	9,949
Other receipts	4,657,753	-	34,526	-	13,896
Total receipts	4,657,753	16,464	40,526	56,626	23,845
Disbursements:					
Personal services	-	6,741	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	2,363	118,836	39,361	-
Capital outlay	-	-	-	-	-
Other disbursements	4,576,089	-	-	-	-
Total disbursements	4,576,089	9,104	118,836	39,361	-
Excess (deficiency) of receipts over disbursements	81,664	7,360	(78,310)	17,265	23,845
Cash and investments - ending	\$ 225,490	\$ 62,597	\$ 6,607	\$ 40,125	\$ 180,655

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Co Ct Supp Att Fees	Spec Crimes/Seized Asset	Alcohol & Drug Program	Sheriff Work Release Fund	Cell Tower Escrow
Cash and investments - beginning	\$ 216,891	\$ 758,989	\$ 14,380	\$ 3,319	\$ 45,297
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	75,000	-	-	8,500
Fines and forfeits	62,179	-	38,022	-	-
Other receipts	35,252	626,272	24,000	-	-
Total receipts	97,431	701,272	62,022	-	8,500
Disbursements:					
Personal services	-	134,216	59,738	-	-
Supplies	-	17,738	-	-	-
Other services and charges	30,447	65,079	7,050	-	6,919
Capital outlay	-	28,973	-	-	-
Other disbursements	-	413,624	365	-	-
Total disbursements	30,447	659,630	67,153	-	6,919
Excess (deficiency) of receipts over disbursements	66,984	41,642	(5,131)	-	1,581
Cash and investments - ending	\$ 283,875	\$ 800,631	\$ 9,249	\$ 3,319	\$ 46,878

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Commissioner's Tax Sale	Bail & Pretrial Sup Court 1	Bail & Pretrial Sup Court 2	Riverboat Contingency	Growth & Development
Cash and investments - beginning	\$ -	\$ 31,279	\$ 11,652	\$ 1,201,081	\$ 640,186
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	6,295	-	-	-	-
Fines and forfeits	-	13,435	18,158	-	-
Other receipts	-	-	-	319,704	1,039,559
Total receipts	6,295	13,435	18,158	319,704	1,039,559
Disbursements:					
Personal services	-	-	12,879	-	-
Supplies	-	-	-	-	-
Other services and charges	5,455	29	-	-	175,000
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	1,035,290	-
Total disbursements	5,455	29	12,879	1,035,290	175,000
Excess (deficiency) of receipts over disbursements	840	13,406	5,279	(715,586)	864,559
Cash and investments - ending	\$ 840	\$ 44,685	\$ 16,931	\$ 485,495	\$ 1,504,745

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	MVHA Substitute	Regional Sewer Development	Comm Corr Users Fee	Co Law Enforcement Cont E	Adult Protective Service
Cash and investments - beginning	\$ 2,343,751	\$ 659,561	\$ 102,460	\$ 1,573	\$ 127,830
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	310,746
Charges for services	-	-	-	660	-
Fines and forfeits	-	-	304,494	-	-
Other receipts	2,286,934	-	-	-	-
Total receipts	2,286,934	-	304,494	660	310,746
Disbursements:					
Personal services	-	-	65,675	-	245,948
Supplies	-	-	6,406	-	9,700
Other services and charges	174,555	140,000	165,828	-	5,363
Capital outlay	-	-	-	-	7,116
Other disbursements	-	-	9,168	-	-
Total disbursements	174,555	140,000	247,077	-	268,127
Excess (deficiency) of receipts over disbursements	2,112,379	(140,000)	57,417	660	42,619
Cash and investments - ending	\$ 4,456,130	\$ 519,561	\$ 159,877	\$ 2,233	\$ 170,449

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	DOC Grant 2nd Year	Special Crimes Fed Forfeiture	Riverboat Savings	County Farm	D. C. Juvenile Users Fee
Cash and investments - beginning	\$ 78,988	\$ 8,277	\$ 718,381	\$ 62,217	\$ 6,573
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	4	787	-
Fines and forfeits	-	-	-	-	-
Other receipts	16,516	4	15,028	6,216	-
Total receipts	16,516	4	15,032	7,003	-
Disbursements:					
Personal services	4,502	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	15,054	7,866	-	3,218	-
Capital outlay	-	-	-	16,927	-
Other disbursements	-	-	-	-	-
Total disbursements	19,556	7,866	-	20,145	-
Excess (deficiency) of receipts over disbursements	(3,040)	(7,862)	15,032	(13,142)	-
Cash and investments - ending	\$ 75,948	\$ 415	\$ 733,413	\$ 49,075	\$ 6,573

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	GIS Records Perpetuation Fund	Seized Assets	Redevelopment Commission	Redevelopment Commission Match	911 Dispatching
Cash and investments - beginning	\$ 16,183	\$ 1,595,352	\$ 335,431	\$ 355,797	\$ 141,674
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	2,398	-	-	-	122,500
Fines and forfeits	-	-	-	-	-
Other receipts	-	211,080	270,275	-	-
Total receipts	2,398	211,080	270,275	-	122,500
Disbursements:					
Personal services	-	-	5,297	-	144,299
Supplies	-	-	-	-	-
Other services and charges	5,672	420,000	9,093	175,000	8,469
Capital outlay	-	-	-	-	-
Other disbursements	-	1,231,080	-	-	-
Total disbursements	5,672	1,651,080	14,390	175,000	152,768
Excess (deficiency) of receipts over disbursements	(3,274)	(1,440,000)	255,885	(175,000)	(30,268)
Cash and investments - ending	\$ 12,909	\$ 155,352	\$ 591,316	\$ 180,797	\$ 111,406

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Supplemental GAL	City Planning and Enforcement	Criminal Justice Reinvestment	Dillsboro Planning	Prosecutor Laboratory Services
Cash and investments - beginning	\$ 30,902	\$ 10,066	\$ 2,998	\$ 2,341	\$ 3,222
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	30,000	-	7,200	-
Fines and forfeits	2,075	-	-	-	3,273
Other receipts	-	-	4,786	-	43
Total receipts	2,075	30,000	4,786	7,200	3,316
Disbursements:					
Personal services	-	28,271	929	-	-
Supplies	-	558	-	-	-
Other services and charges	2,075	472	-	4,889	6,371
Capital outlay	-	1,589	-	-	-
Other disbursements	-	-	2,955	-	-
Total disbursements	2,075	30,890	3,884	4,889	6,371
Excess (deficiency) of receipts over disbursements	-	(890)	902	2,311	(3,055)
Cash and investments - ending	\$ 30,902	\$ 9,176	\$ 3,900	\$ 4,652	\$ 167

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Declared Emergency Fund	Hospital Proceeds Restricted	BPPE Local Service Fee	93.074 Public Health Coord CRI	Operation Pullover/Seatbelt
Cash and investments - beginning	\$ 47,549	\$ 5,000,000	\$ 50	\$ 2,169	\$ (2,319)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	5,392
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	5,392
Disbursements:					
Personal services	-	-	-	-	4,732
Supplies	-	-	-	-	-
Other services and charges	10,781	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	10,781	-	-	-	4,732
Excess (deficiency) of receipts over disbursements	(10,781)	-	-	-	660
Cash and investments - ending	\$ 36,768	\$ 5,000,000	\$ 50	\$ 2,169	\$ (1,659)

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	16,575 Victim Support Service	10,200 PUSH Partners	97,054 Cert E. M. A.	93,268 Immunization Grant	93,539 MyVax Grant
Cash and investments - beginning	\$ 16,796	\$ 12,256	\$ 1,909	\$ (2,385)	\$ (34,142)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	66,876	-	-	77,874	34,142
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	35,555	-	-	-	-
Total receipts	102,431	-	-	77,874	34,142
Disbursements:					
Personal services	88,741	-	-	12,665	-
Supplies	-	-	-	-	-
Other services and charges	3,730	-	-	66,275	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	92,471	-	-	78,940	-
Excess (deficiency) of receipts over disbursements	9,960	-	-	(1,066)	34,142
Cash and investments - ending	\$ 26,756	\$ 12,256	\$ 1,909	\$ (3,451)	\$ -

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	14.228 CDBG Owner Occ Rehab	93.069 Pub Health Preparedness	20.615 E-911 Grant Program	93.788 Opioid Response Grant	10.923 Union Ridge Project
Cash and investments - beginning	\$ -	\$ 635	\$ (69,741)	\$ 135,924	\$ 889,278
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	78,579	53,990	68,242	120,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,500	-	-
Total receipts	<u>78,579</u>	<u>53,990</u>	<u>69,742</u>	<u>120,000</u>	<u>-</u>
Disbursements:					
Personal services	-	13,295	-	107,393	-
Supplies	-	-	-	-	-
Other services and charges	78,579	40,616	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	889,278
Total disbursements	<u>78,579</u>	<u>53,911</u>	<u>-</u>	<u>107,393</u>	<u>889,278</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>79</u>	<u>69,742</u>	<u>12,607</u>	<u>(889,278)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 714</u>	<u>\$ 1</u>	<u>\$ 148,531</u>	<u>\$ -</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	16.034 Coronavirus Emerg Funds	10.923 Laughery Creek Project	93.268 Covid Vaccine Dist	93.323 Covid Vaccine Admin	93.268 COVID Vaccine Clinics
Cash and investments - beginning	\$ (30,116)	\$ 363,345	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	44,499	-	13,512	26,808	14,915
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>44,499</u>	<u>-</u>	<u>13,512</u>	<u>26,808</u>	<u>14,915</u>
Disbursements:					
Personal services	40,879	-	-	-	640
Supplies	-	-	-	-	-
Other services and charges	1,443	-	13,512	26,808	14,275
Capital outlay	-	-	-	-	-
Other disbursements	-	363,345	-	-	-
Total disbursements	<u>42,322</u>	<u>363,345</u>	<u>13,512</u>	<u>26,808</u>	<u>14,915</u>
Excess (deficiency) of receipts over disbursements	<u>2,177</u>	<u>(363,345)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (27,939)</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, 2021

	14,228 CDBG Program - Chamber	93,323 COVID Testing Grant	93,268 Covid Vaccine-Children	90,404 HAVA Cares Act Grant	21,019 COVID Cares-Health Dept
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (17,480)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	250,000	-	-	17,691	200,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>17,691</u>	<u>200,000</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	250,000	43,230	761	-	182,520
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	17,691	-
Total disbursements	<u>250,000</u>	<u>43,230</u>	<u>761</u>	<u>17,691</u>	<u>182,520</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(43,230)</u>	<u>(761)</u>	<u>-</u>	<u>17,480</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (43,230)</u>	<u>\$ (761)</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, 2021

	ARP Coronavirus Fiscal Recover	Court Interpreter Grant	LEC Inmate Education Grant	Project Safe Direction	CASA Drug Testing Grant
Cash and investments - beginning	\$ -	\$ 2,741	\$ 2,210	\$ 10,817	\$ 1,820
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	4,803,319	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	4,800	-
Total receipts	<u>4,803,319</u>	<u>-</u>	<u>-</u>	<u>4,800</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	8,828	-
Other services and charges	-	315	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>315</u>	<u>-</u>	<u>8,828</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,803,319</u>	<u>(315)</u>	<u>-</u>	<u>(4,028)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,803,319</u>	<u>\$ 2,426</u>	<u>\$ 2,210</u>	<u>\$ 6,789</u>	<u>\$ 1,820</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Soil & Water Executive	Paperless Document Management	Problem Solving Grant-Drug Ct.	Protect Your Family Campaign	GAL Program Ross Grant
Cash and investments - beginning	\$ 2,653	\$ 585	\$ 13,797	\$ 70	\$ 517
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	10,000	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,017	-	-	-	-
Total receipts	<u>5,017</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	5,765	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	9,964	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>5,765</u>	<u>-</u>	<u>9,964</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(748)</u>	<u>-</u>	<u>36</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,905</u>	<u>\$ 585</u>	<u>\$ 13,833</u>	<u>\$ 70</u>	<u>\$ 517</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Unified Court Services Program	IHCDA Housing Grant	Nurturing Families Program	Veterans Treatment Court Grant	Problem Solving Grant - Vet Ct
Cash and investments - beginning	\$ 1,821	\$ 23,950	\$ 134	\$ 78,906	\$ 15,239
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	48,711	9,500
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,600	-	-	-
Total receipts	-	1,600	-	48,711	9,500
Disbursements:					
Personal services	-	-	-	98,957	7,843
Supplies	-	-	-	-	-
Other services and charges	-	25,550	-	22,731	9,067
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	25,550	-	121,688	16,910
Excess (deficiency) of receipts over disbursements	-	(23,950)	-	(72,977)	(7,410)
Cash and investments - ending	\$ 1,821	\$ -	\$ 134	\$ 5,929	\$ 7,829

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Jail Treatment Grant	JCAP Evaluation & Database	Tobacco Prevention & Cessation	Analysis Software/Data Storage
Cash and investments - beginning	\$ 17,550	\$ 57,155	\$ (2,668)	\$ 18
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	42,222	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>42,222</u>	<u>-</u>
Disbursements:				
Personal services	1,273	-	33,708	-
Supplies	-	-	-	-
Other services and charges	-	57,055	10,139	-
Capital outlay	-	-	-	-
Other disbursements	11,760	-	-	-
Total disbursements	<u>13,033</u>	<u>57,055</u>	<u>43,847</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(13,033)</u>	<u>(57,055)</u>	<u>(1,625)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,517</u>	<u>\$ 100</u>	<u>\$ (4,293)</u>	<u>\$ 18</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	CCMG 2020 Paving	Rural Cessation Outreach	Jail Treatment Grant 2021	Criminal Justice Reinvest 2021
Cash and investments - beginning	\$ 727,274	\$ 10,350	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	76,335	61,005
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>76,335</u>	<u>61,005</u>
Disbursements:				
Personal services	-	-	76,129	58,403
Supplies	-	-	-	-
Other services and charges	727,274	10,350	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>727,274</u>	<u>10,350</u>	<u>76,129</u>	<u>58,403</u>
Excess (deficiency) of receipts over disbursements	<u>(727,274)</u>	<u>(10,350)</u>	<u>206</u>	<u>2,602</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 206</u>	<u>\$ 2,602</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	CCMG 2021 Paving	CASA Emergency NRT Grant	Surveillance Vehicle Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 57,285,010
Receipts:				
Taxes	-	-	-	92,158,557
Licenses and permits	-	-	-	249,266
Intergovernmental receipts	994,170	-	-	24,085,894
Charges for services	-	-	-	3,587,474
Fines and forfeits	-	-	-	1,478,738
Other receipts	994,170	576	18,000	30,127,899
Total receipts	1,988,340	576	18,000	151,687,828
Disbursements:				
Personal services	-	-	-	21,373,568
Supplies	-	-	-	2,667,109
Other services and charges	1,988,339	576	-	33,290,908
Capital outlay	-	-	-	1,370,071
Other disbursements	-	-	-	80,243,663
Total disbursements	1,988,339	576	-	138,945,319
Excess (deficiency) of receipts over disbursements	1	-	18,000	12,742,509
Cash and investments - ending	\$ 1	\$ -	\$ 18,000	\$ 70,027,519

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OTHER INFORMATION

DEARBORN COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 720,179</u>	<u>\$ 81,331</u>

DEARBORN COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
KS State Bank	Radio Equipment	\$ 85,836	5/24/2020	5/24/2024
KS State Bank	Excavator	<u>75,139</u>	9/20/2020	9/20/2024
Total governmental activities		<u>160,975</u>		
Total of annual lease payments		<u>\$ 160,975</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Revenue bonds	Whitewater Mill Project Construction	\$ 1,273,319	\$ 170,000
Totals		<u>\$ 1,273,319</u>	<u>\$ 170,000</u>

DEARBORN COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2021

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	\$ 1,816,971
Infrastructure	222,023,723
Buildings	40,553,524
Improvements other than buildings	1,384,206
Machinery, equipment, and vehicles	13,161,202
Books and other	<u>94,784</u>
Total governmental activities	<u>279,034,410</u>
Total capital assets	<u>\$ 279,034,410</u>

## 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/>.