

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DEARBORN COUNTY, INDIANA

January 1, 2022 to December 31, 2022



**FILED**

06/07/2023



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor 's Report .....	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	8-10
Notes to Financial Statement .....	11-15
Required Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	18-53
Other Information:	
Schedule of Payables and Receivables .....	56
Schedule of Leases and Debt .....	57
Schedule of Capital Assets.....	58
Other Reports.....	59

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Connie A. Fromhold	01-01-22 to 12-31-23
County Treasurer	Barbara Scherzinger	01-01-22 to 12-31-23
Clerk of the Circuit Court	Gayle L. Pennington	01-01-22 to 12-31-23
County Sheriff	Shane McHenry	01-01-22 to 12-31-23
County Recorder	Joyce Oles	01-01-22 to 12-31-23
President of the Board of County Commissioners	Jim Thatcher	01-01-22 to 12-31-23
President of the County Council	Elizabeth J. Morris	01-01-22 to 12-31-23



## 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, 2022, 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 and for the year ended December 31, 2022, 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 and for the year ended December 31, 2022, 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)

***Responsibilities of Management 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 and related disclosures 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 do 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 May 30, 2023, 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

May 30, 2023

(This page intentionally left blank.)

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, 2022

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-22			12-31-22
Jail Commissary	\$ 320,445	\$ 404,264	\$ 488,082	\$ 236,627
Clerk's Trust	2,100,650	4,599,905	4,952,940	1,747,615
County General	15,708,614	33,650,560	24,242,199	25,116,975
Accident Report Fees	7,810	5,155	5,471	7,494
Bond Forfeiture	1,000	72,000	-	73,000
Campaign Finance Enforcement	-	1,000	-	1,000
Cities & Town Court Costs	24,545	7,151	7	31,689
Clerk's Perpetuation	74,469	23,963	20,797	77,635
Community Corrections	13,271	618	6,960	6,929
Community Transition Prog	457	-	-	457
Convt Visitor & Tourism Promo	1,676,362	1,195,081	700,000	2,171,443
Covered Bridge	13,756	1,850	6,664	8,942
Cumulative Bridge	1,653,797	953,140	998,455	1,608,482
Cum Building Courthouse	1,679,243	402,872	815,797	1,266,318
Cum Cap Development	546,111	665,270	558,758	652,623
County Drug Fee Comm	87,102	65,480	74,244	78,338
Local Emergency Plan Comm	42,770	4,396	1,180	45,986
Firearms Training	66,266	75,242	978	140,530
Health Department	658,072	1,236,889	644,356	1,250,605
Co Identity Protection Fd	36,504	8,708	3,296	41,916
Levy Excess Fund	589	-	-	589
Local Health Maintenance	215,868	48,859	76,123	188,604
Local Road & Street	561,225	923,976	636,420	848,781
LIT Public Safety-County Share	1,272,236	3,590,607	3,587,707	1,275,136
MVH Restricted	2,278,983	1,565,023	1,575,028	2,268,978
Co. Jail Misdemeanant Housing	18,812	33,998	50,042	2,768
County Highway	716,544	1,571,674	1,119,515	1,168,703
Park Bd Land Acquisition	297,347	-	-	297,347
Park & Recreation	103,530	63,546	77,612	89,464
Transfer Fees-Plat Maint	66,044	20,900	7,126	79,818
Rainy Day Fund	1,248,021	4,004,067	-	5,252,088
Recorder's Records Perp	525,609	154,072	32,086	647,595
Riverboat Revenue	754,570	1,456,984	2,219,216	(7,662)
Co Sex & Violent Offender Fees	8,495	5,340	967	12,868
Surplus Tax	-	49,471	49,471	-
Surveyor's Corner Perp	153,916	43,540	22,137	175,319
Tax Sale Fee	25,124	200	11,897	13,427
Tax Sale Redemption	7,350	81,620	84,037	4,933
Tax Sale Surplus	543,695	861,576	977,665	427,606
Local Health Dept Trust	-	101,089	15,703	85,386
Unsafe Building	-	100,800	800	100,000
Vehicle Inspection	160	30	-	190
Guardian Ad Litem	63,807	55,830	66,111	53,526
Auditor's Ineligible Deduction	18,216	-	-	18,216
Co. Elected Officials Training	60,615	8,806	2,671	66,750
County Offender Transportation	5,985	255	-	6,240
Statewide 911	508,635	818,462	890,206	436,891
Reassessment	685,148	350,471	316,263	719,356
LOIT Special Distribution	93,322	-	1,630	91,692
LIT Correctional/Rehab Fac.	1,125,872	3,104,983	2,769,032	1,461,823
Opioid Restricted Funds	-	360,913	-	360,913
Opioid Unrestricted Funds	-	154,262	-	154,262
Adult Probation Administration	80,247	40,921	15,100	106,068
Supplemental Adult Probation Services	322,608	227,421	176,359	373,670
County User Fees	144,944	154,929	150,426	149,447
Drainage Maintenance	50	-	-	50
Donations	115,709	16,375	11,972	120,112
Civil Pen- Cty Ord Violation	2,540	-	-	2,540
TIF Grants and Loans	1,493,927	553,265	256,903	1,790,289
Health Insurance	2,101,458	6,250,597	5,258,708	3,093,347
Dental	-	229,025	228,912	113
Voluntary PERF	-	198,414	198,334	80
IN Deferred -Great West	-	61,475	61,475	-
Federal Income Tax	-	1,306,882	1,306,882	-
FICA	-	1,032,045	1,032,045	-
County Option Income Tax	17,950	164,250	161,534	20,666

DEARBORN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments		Cash and Investments	
	01-01-22	Receipts	Disbursements	12-31-22
PERF	-	335,034	335,081	(47)
Police Pension	-	73,560	73,560	-
State Income Tax	44,807	412,527	405,327	52,007
Garnishment	-	47,629	47,629	-
Sheriff Pension Holding	1,459	23,763	25,222	-
Tax Distribution	-	52,064,997	52,064,997	-
Commercial Veh Excise Tax	-	131,679	131,679	-
Sewer Assessment	-	15,859	15,859	-
Financial Institution Tax	-	409,315	409,315	-
Fines & Forfeitures	1,155	815	1,970	-
Infraction Judgements	4,737	44,086	46,064	2,759
Overweight Vehicle Fines	127	116	243	-
Special Death Benefits	220	2,455	2,555	120
Disclosure Fees Due State	1,640	11,890	12,150	1,380
Coroners Continuing Ed	729	4,787	4,990	526
Adult & Juvenile Compact Fee	63	255	255	63
Mtg Recording Fee Due St	650	6,185	6,490	345
Child Restraint Fees	-	150	150	-
Education Plate Fee	-	319	319	-
Riverboat Admissions	6,119,205	6,288,049	5,730,477	6,676,777
LIT Certified Shares	-	9,314,949	9,314,949	-
LIT Public Safety	-	6,209,965	6,209,965	-
93.563 Title IV-D Incentive	130,386	14,942	5,400	139,928
4-D New Law 99 Prosecutor	22,186	22,473	38,241	6,418
4-D Incentive	5,906	-	5,906	-
4-D New Law 8'99-Clerk	92,802	20,848	16,495	97,155
Treasurer Cashbook	2,242,230	1,934,567	2,242,230	1,934,567
Medical Claims Account	225,489	4,377,562	4,304,642	298,409
Juvenile Probation Services	62,595	15,874	12,272	66,197
Dear Co Veterans Transpor	6,607	8,472	125	14,954
Supp Atty Fee Sup Ct #2	40,127	43,339	26,846	56,620
Cir Ct Supp Att Fees	180,655	2,847	-	183,502
Co Ct Supp Att Fees	283,875	49,181	-	333,056
Spec Crimes/Seized Asset	800,630	234,922	374,236	661,316
Alcohol & Drug Program	9,250	61,678	63,590	7,338
Sheriff Work Release Fund	3,316	150	-	3,466
Cell Tower Escrow	46,877	11,136	1,550	56,463
Commissioner's Tax Sale	840	-	-	840
Bail & Pretrial Sup Court 1	44,684	10,985	1,088	54,581
Bail & Pretrial Sup Court 2	16,932	13,220	13,857	16,295
Riverboat Contingency	485,494	337,277	122,138	700,633
Growth & Development	1,504,743	158,744	1,324,840	338,647
MVHA Substitute	4,456,129	3,366,670	1,586,031	6,236,768
Regional Sewer Development	519,561	-	-	519,561
Comm Corr Users Fee	159,876	251,914	281,247	130,543
Co Law Enforcement Cont E	2,233	516	-	2,749
Adult Protective Service	170,452	336,138	285,203	221,387
DOC Grant 2nd Year	75,948	515,371	556,324	34,995
Special Crimes Fed Forfeiture	414	-	-	414
Riverboat Savings	733,413	15,874	-	749,287
County Farm	49,075	3,000	12,827	39,248
D. C. Juvenile Users Fee	6,573	-	-	6,573
GIS Records Perpetuation Fund	12,910	2,632	2,280	13,262
Seized Assets	155,353	-	-	155,353
Redevelopment Commission	591,318	12,604	14,616	589,306
Redevelopment Commission Match	180,796	-	-	180,796
911 Dispatching	111,407	142,500	157,058	96,849
Supplemental GAL	30,902	1,250	1,000	31,152
City Planning and Enforcement	9,176	30,000	31,134	8,042
Criminal Justice Reinvestment	3,899	61,005	59,216	5,688
Dillsboro Planning	4,651	7,200	1,409	10,442
Prosecutor Laboratory Services	166	1,357	1,256	267
Declared Emergency Fund	36,768	-	-	36,768
Hospital Proceeds Restricted	5,000,000	-	-	5,000,000
Hospital Remainder	-	2,000,000	20,130	1,979,870
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, 2022

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-22			12-31-22
93.074 Public Health Coord CRI	2,170	-	-	2,170
Operation Pullover/Seatbelt	(1,659)	5,617	3,958	-
16.575 Victim Support Service	26,758	108,479	96,547	38,690
10.200 PUSH Partners	12,255	-	-	12,255
97.054 Cert E. M. A.	1,908	-	-	1,908
93.268 Immunization Grant	(3,451)	24,763	21,259	53
14.228 CDBG Owner Occ Rehab	-	10,783	10,783	-
93.069 Pub Health Preparedness	714	33,263	34,623	(646)
93.788 Opioid Response Grant	148,531	-	120,681	27,850
16.034 Coronavirus Emerg Funds	(27,938)	27,938	-	-
93.323 COVID Testing Grant	(43,230)	200,324	149,358	7,736
93.268 Covid Vaccine-Children	(761)	106,412	113,143	(7,492)
93.354 Workforce Dev CoAg	-	577,500	488,470	89,030
16.575 VOCA Special Project	-	1,575	3,031	(1,456)
93.354 Health Dept Survey	-	1,000	381	619
10.923 Johnson Fork Project	-	1,443,809	953,980	489,829
10.923 Bonnell Road Slip	-	1,200,000	14,573	1,185,427
93.539 LHD Immunization Grant	-	10,242	34,654	(24,412)
93.354 LHD Community Testing	-	50,000	-	50,000
ARP Coronavirus Fiscal Recover	4,803,319	4,803,319	19,846	9,586,792
Court Interpreter Grant	2,426	-	-	2,426
LEC Inmate Education Grant	2,210	-	-	2,210
Project Safe Direction	6,789	7,850	10,280	4,359
CASA Drug Testing Grant	1,821	-	-	1,821
Soil & Water Executive	1,905	7,115	7,277	1,743
Paperless Document Management	585	-	-	585
Problem Solving Grant-Drug Ct.	13,833	8,000	15,787	6,046
Protect Your Family Campaign	70	-	-	70
GAL Program Ross Grant	517	-	-	517
Unified Court Services Program	1,820	-	-	1,820
Nurturing Families Program	133	-	-	133
Veterans Treatment Court Grant	5,928	135,759	92,643	49,044
Problem Solving Grant - Vet Ct	7,829	8,636	9,212	7,253
Jail Treatment Grant	4,517	61,449	65,663	303
JCAP Evaluation & Database	100	-	-	100
Tobacco Prevention & Cessation	(4,293)	52,125	55,891	(8,059)
Analysis Software/Data Storage	18	-	-	18
Rural Cessation Outreach	-	21,142	16,203	4,939
Jail Treatment Grant- yr 2	206	858	1,064	-
Criminal Justice Reinvest-yr 2	2,602	-	791	1,811
Surveillance Vehicle Grant	18,000	-	-	18,000
High Tech Crime Unit	-	261,826	241,206	20,620
Youth Vaping Program	-	3,692	3,538	154
Pretrial Services Grant	-	80,000	-	80,000
CCMG 2022 Paving	-	2,000,000	2,000,000	-
Cellular Analysis Equipment	-	11,156	10,682	474
IRACS Program Grant	-	55,000	4,845	50,155
Totals	<u>\$ 70,027,513</u>	<u>\$ 173,924,761</u>	<u>\$ 147,971,101</u>	<u>\$ 95,981,173</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, 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).

*Utility fees.* Amounts received from charges for current services.

*Penalties.* Amounts received from late payment fees.

*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.

*Debt service - principal and interest.* Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

DEARBORN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

*Utility operating expenses.* Amounts disbursed for operating the utilities.

*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:

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

DEARBORN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is mostly a result of funds being set up for reimbursable grants where reimbursements were not received by December 31, 2022; however, the PERF and Riverboat Revenue funds were deficit due to posting errors. These errors were corrected in January 2023.

(This page intentionally left blank.)

REQUIRED SUPPLEMENTARY INFORMATION

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Jail Commissary	Clerk's Trust	County General	Accident Report Fees	Bond Forfeiture
Cash and investments - beginning	\$ 320,445	\$ 2,100,650	\$ 15,708,614	\$ 7,810	\$ 1,000
Receipts:					
Taxes	-	-	14,512,936	-	-
Licenses and permits	-	-	174,234	-	-
Intergovernmental receipts	-	-	3,550,284	-	-
Charges for services	-	-	805,481	5,155	-
Fines and forfeits	-	-	205,205	-	-
Other receipts	404,264	4,599,905	14,402,420	-	72,000
Total receipts	404,264	4,599,905	33,650,560	5,155	72,000
Disbursements:					
Personal services	-	-	7,314,934	-	-
Supplies	-	-	857,723	-	-
Other services and charges	-	-	4,995,556	5,471	-
Capital outlay	-	-	541,321	-	-
Other disbursements	488,082	4,952,940	10,532,665	-	-
Total disbursements	488,082	4,952,940	24,242,199	5,471	-
Excess (deficiency) of receipts over disbursements	(83,818)	(353,035)	9,408,361	(316)	72,000
Cash and investments - ending	\$ 236,627	\$ 1,747,615	\$ 25,116,975	\$ 7,494	\$ 73,000

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Campaign Finance Enforcement	Cities & Town Court Costs	Clerk's Perpetuation	Community Corrections	Community Transition Prog
Cash and investments - beginning	\$ -	\$ 24,545	\$ 74,469	\$ 13,271	\$ 457
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	1,000	7,151	23,963	-	-
Other receipts	-	-	-	618	-
Total receipts	1,000	7,151	23,963	618	-
Disbursements:					
Personal services	-	-	10,346	6,960	-
Supplies	-	-	1,105	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	9,254	-	-
Other disbursements	-	7	92	-	-
Total disbursements	-	7	20,797	6,960	-
Excess (deficiency) of receipts over disbursements	1,000	7,144	3,166	(6,342)	-
Cash and investments - ending	\$ 1,000	\$ 31,689	\$ 77,635	\$ 6,929	\$ 457

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Convt Visitor & Tourism Promo	Covered Bridge	Cumulative Bridge	Cum Building Courthouse	Cum Cap Development
Cash and investments - beginning	\$ 1,676,362	\$ 13,756	\$ 1,653,797	\$ 1,679,243	\$ 546,111
Receipts:					
Taxes	560,110	-	830,039	392,622	658,761
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	634,971	1,850	123,101	2,986	5,010
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	7,264	1,499
Total receipts	<u>1,195,081</u>	<u>1,850</u>	<u>953,140</u>	<u>402,872</u>	<u>665,270</u>
Disbursements:					
Personal services	-	-	227,271	-	-
Supplies	-	-	193,465	80,724	-
Other services and charges	700,000	6,664	432,559	319,017	213,852
Capital outlay	-	-	64,400	416,056	344,906
Other disbursements	-	-	80,760	-	-
Total disbursements	<u>700,000</u>	<u>6,664</u>	<u>998,455</u>	<u>815,797</u>	<u>558,758</u>
Excess (deficiency) of receipts over disbursements	<u>495,081</u>	<u>(4,814)</u>	<u>(45,315)</u>	<u>(412,925)</u>	<u>106,512</u>
Cash and investments - ending	<u>\$ 2,171,443</u>	<u>\$ 8,942</u>	<u>\$ 1,608,482</u>	<u>\$ 1,266,318</u>	<u>\$ 652,623</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	County Drug Fee Comm	Local Emergency Plan Comm	Firearms Training	Health Department	Co Identity Protection Fd
Cash and investments - beginning	\$ 87,102	\$ 42,770	\$ 66,266	\$ 658,072	\$ 36,504
Receipts:					
Taxes	-	-	-	587,615	-
Licenses and permits	-	-	-	15,685	-
Intergovernmental receipts	-	4,396	74,522	4,469	-
Charges for services	-	-	420	78,340	8,708
Fines and forfeits	65,480	-	-	-	-
Other receipts	-	-	300	550,780	-
Total receipts	<u>65,480</u>	<u>4,396</u>	<u>75,242</u>	<u>1,236,889</u>	<u>8,708</u>
Disbursements:					
Personal services	-	580	-	442,136	-
Supplies	-	-	-	2,612	-
Other services and charges	74,094	600	978	24,905	3,296
Capital outlay	-	-	-	-	-
Other disbursements	150	-	-	174,703	-
Total disbursements	<u>74,244</u>	<u>1,180</u>	<u>978</u>	<u>644,356</u>	<u>3,296</u>
Excess (deficiency) of receipts over disbursements	<u>(8,764)</u>	<u>3,216</u>	<u>74,264</u>	<u>592,533</u>	<u>5,412</u>
Cash and investments - ending	<u>\$ 78,338</u>	<u>\$ 45,986</u>	<u>\$ 140,530</u>	<u>\$ 1,250,605</u>	<u>\$ 41,916</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Levy Excess Fund	Local Health Maintenance	Local Road & Street	LIT Public Safety-County Share	MVH Restricted
Cash and investments - beginning	\$ 589	\$ 215,868	\$ 561,225	\$ 1,272,236	\$ 2,278,983
Receipts:					
Taxes	-	-	-	3,577,546	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	48,859	923,976	-	1,565,023
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	13,061	-
Total receipts	-	48,859	923,976	3,590,607	1,565,023
Disbursements:					
Personal services	-	1	-	2,393,256	-
Supplies	-	-	636,420	339,936	1,326,145
Other services and charges	-	568	-	57,142	248,883
Capital outlay	-	-	-	204,359	-
Other disbursements	-	75,554	-	593,014	-
Total disbursements	-	76,123	636,420	3,587,707	1,575,028
Excess (deficiency) of receipts over disbursements	-	(27,264)	287,556	2,900	(10,005)
Cash and investments - ending	\$ 589	\$ 188,604	\$ 848,781	\$ 1,275,136	\$ 2,268,978

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Co. Jail Misdemeanant Housing	County Highway	Park Bd Land Acquisition	Park & Recreation	Transfer Fees-Plat Maint
Cash and investments - beginning	\$ 18,812	\$ 716,544	\$ 297,347	\$ 103,530	\$ 66,044
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	3,250	-	-	-
Intergovernmental receipts	33,998	1,565,023	-	-	-
Charges for services	-	-	-	-	20,900
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,401	-	63,546	-
Total receipts	33,998	1,571,674	-	63,546	20,900
Disbursements:					
Personal services	-	1,108,390	-	-	-
Supplies	-	6,444	-	5,000	-
Other services and charges	50,042	4,681	-	15,757	7,126
Capital outlay	-	-	-	56,855	-
Other disbursements	-	-	-	-	-
Total disbursements	50,042	1,119,515	-	77,612	7,126
Excess (deficiency) of receipts over disbursements	(16,044)	452,159	-	(14,066)	13,774
Cash and investments - ending	\$ 2,768	\$ 1,168,703	\$ 297,347	\$ 89,464	\$ 79,818

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Rainy Day Fund	Recorder's Records Perp	Riverboat Revenue	Co Sex & Violent Offender Fees	Surplus Tax
Cash and investments - beginning	\$ 1,248,021	\$ 525,609	\$ 754,570	\$ 8,495	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,334,745	-	-
Charges for services	-	154,072	-	5,340	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,004,067	-	122,239	-	49,471
Total receipts	4,004,067	154,072	1,456,984	5,340	49,471
Disbursements:					
Personal services	-	2,635	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	29,451	129,901	967	49,471
Capital outlay	-	-	754,570	-	-
Other disbursements	-	-	1,334,745	-	-
Total disbursements	-	32,086	2,219,216	967	49,471
Excess (deficiency) of receipts over disbursements	4,004,067	121,986	(762,232)	4,373	-
Cash and investments - ending	\$ 5,252,088	\$ 647,595	\$ (7,662)	\$ 12,868	\$ -

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Surveyor's Corner Perp	Tax Sale Fee	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust
Cash and investments - beginning	\$ 153,916	\$ 25,124	\$ 7,350	\$ 543,695	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	25,535
Charges for services	43,540	200	81,620	861,576	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	75,554
Total receipts	<u>43,540</u>	<u>200</u>	<u>81,620</u>	<u>861,576</u>	<u>101,089</u>
Disbursements:					
Personal services	13,813	-	-	-	-
Supplies	-	-	-	-	13,946
Other services and charges	8,324	11,897	84,037	963,356	1,757
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	14,309	-
Total disbursements	<u>22,137</u>	<u>11,897</u>	<u>84,037</u>	<u>977,665</u>	<u>15,703</u>
Excess (deficiency) of receipts over disbursements	<u>21,403</u>	<u>(11,697)</u>	<u>(2,417)</u>	<u>(116,089)</u>	<u>85,386</u>
Cash and investments - ending	<u>\$ 175,319</u>	<u>\$ 13,427</u>	<u>\$ 4,933</u>	<u>\$ 427,606</u>	<u>\$ 85,386</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Unsafe Building	Vehicle Inspection	Guardian Ad Litem	Auditor's Ineligible Deduction	Co. Elected Officials Training
Cash and investments - beginning	\$ -	\$ 160	\$ 63,807	\$ 18,216	\$ 60,615
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	22,958	-	-
Charges for services	-	30	-	-	8,708
Fines and forfeits	-	-	-	-	-
Other receipts	100,800	-	32,872	-	98
Total receipts	<u>100,800</u>	<u>30</u>	<u>55,830</u>	<u>-</u>	<u>8,806</u>
Disbursements:					
Personal services	-	-	51,325	-	-
Supplies	-	-	-	-	-
Other services and charges	800	-	14,786	-	2,671
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>800</u>	<u>-</u>	<u>66,111</u>	<u>-</u>	<u>2,671</u>
Excess (deficiency) of receipts over disbursements	<u>100,000</u>	<u>30</u>	<u>(10,281)</u>	<u>-</u>	<u>6,135</u>
Cash and investments - ending	<u>\$ 100,000</u>	<u>\$ 190</u>	<u>\$ 53,526</u>	<u>\$ 18,216</u>	<u>\$ 66,750</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	County Offender Transportation	Statewide 911	Reassessment	LOIT Special Distribution	LIT Correctional/Rehab Fac.
Cash and investments - beginning	\$ 5,985	\$ 508,635	\$ 685,148	\$ 93,322	\$ 1,125,872
Receipts:					
Taxes	-	-	347,826	-	3,104,983
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	2,645	-	-
Charges for services	-	791,284	-	-	-
Fines and forfeits	255	-	-	-	-
Other receipts	-	27,178	-	-	-
Total receipts	255	818,462	350,471	-	3,104,983
Disbursements:					
Personal services	-	521,469	7,122	-	2,741,911
Supplies	-	-	3,888	-	19,199
Other services and charges	-	204,042	305,253	1,630	7,922
Capital outlay	-	3,175	-	-	-
Other disbursements	-	161,520	-	-	-
Total disbursements	-	890,206	316,263	1,630	2,769,032
Excess (deficiency) of receipts over disbursements	255	(71,744)	34,208	(1,630)	335,951
Cash and investments - ending	\$ 6,240	\$ 436,891	\$ 719,356	\$ 91,692	\$ 1,461,823

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Opioid Restricted Funds	Opioid Unrestricted Funds	Adult Probation Administration	Supplemental Adult Probation Services	County User Fees
Cash and investments - beginning	\$ -	\$ -	\$ 80,247	\$ 322,608	\$ 144,944
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	360,913	154,262	-	-	54,190
Fines and forfeits	-	-	40,921	227,421	99,844
Other receipts	-	-	-	-	895
Total receipts	<u>360,913</u>	<u>154,262</u>	<u>40,921</u>	<u>227,421</u>	<u>154,929</u>
Disbursements:					
Personal services	-	-	-	122,436	121,017
Supplies	-	-	-	8,092	-
Other services and charges	-	-	-	14,572	28,682
Capital outlay	-	-	-	12,100	727
Other disbursements	-	-	15,100	19,159	-
Total disbursements	<u>-</u>	<u>-</u>	<u>15,100</u>	<u>176,359</u>	<u>150,426</u>
Excess (deficiency) of receipts over disbursements	<u>360,913</u>	<u>154,262</u>	<u>25,821</u>	<u>51,062</u>	<u>4,503</u>
Cash and investments - ending	<u>\$ 360,913</u>	<u>\$ 154,262</u>	<u>\$ 106,068</u>	<u>\$ 373,670</u>	<u>\$ 149,447</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Drainage Maintenance	Donations	Civil Pen- Cty Ord Violation	TIF Grants and Loans	Health Insurance
Cash and investments - beginning	\$ 50	\$ 115,709	\$ 2,540	\$ 1,493,927	\$ 2,101,458
Receipts:					
Taxes	-	-	-	553,265	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	79,517
Charges for services	-	16,125	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	250	-	-	6,171,080
Total receipts	-	16,375	-	553,265	6,250,597
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	11,972	-	256,903	54,506
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	5,204,202
Total disbursements	-	11,972	-	256,903	5,258,708
Excess (deficiency) of receipts over disbursements	-	4,403	-	296,362	991,889
Cash and investments - ending	\$ 50	\$ 120,112	\$ 2,540	\$ 1,790,289	\$ 3,093,347

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Dental	Voluntary PERF	IN Deferred -Great West	Federal Income Tax	FICA
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	229,025	198,414	61,475	1,306,882	1,032,045
Total receipts	229,025	198,414	61,475	1,306,882	1,032,045
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	228,912	198,334	61,475	1,306,882	1,032,045
Total disbursements	228,912	198,334	61,475	1,306,882	1,032,045
Excess (deficiency) of receipts over disbursements	113	80	-	-	-
Cash and investments - ending	\$ 113	\$ 80	\$ -	\$ -	\$ -

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	County Option Income Tax	PERF	Police Pension	State Income Tax	Garnishment
Cash and investments - beginning	\$ 17,950	\$ -	\$ -	\$ 44,807	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	164,250	335,034	73,560	412,527	47,629
Total receipts	<u>164,250</u>	<u>335,034</u>	<u>73,560</u>	<u>412,527</u>	<u>47,629</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	161,534	335,081	73,560	405,327	47,629
Total disbursements	<u>161,534</u>	<u>335,081</u>	<u>73,560</u>	<u>405,327</u>	<u>47,629</u>
Excess (deficiency) of receipts over disbursements	<u>2,716</u>	<u>(47)</u>	<u>-</u>	<u>7,200</u>	<u>-</u>
Cash and investments - ending	<u>\$ 20,666</u>	<u>\$ (47)</u>	<u>\$ -</u>	<u>\$ 52,007</u>	<u>\$ -</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Sheriff Pension Holding	Tax Distribution	Commercial Veh Excise Tax	Sewer Assessment	Financial Institution Tax
Cash and investments - beginning	\$ 1,459	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	52,059,643	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	5,354	131,679	-	409,315
Charges for services	8,279	-	-	-	-
Fines and forfeits	15,484	-	-	-	-
Other receipts	-	-	-	15,859	-
Total receipts	<u>23,763</u>	<u>52,064,997</u>	<u>131,679</u>	<u>15,859</u>	<u>409,315</u>
Disbursements:					
Personal services	25,222	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	67,046	131,679	15,859	409,315
Capital outlay	-	-	-	-	-
Other disbursements	-	51,997,951	-	-	-
Total disbursements	<u>25,222</u>	<u>52,064,997</u>	<u>131,679</u>	<u>15,859</u>	<u>409,315</u>
Excess (deficiency) of receipts over disbursements	<u>(1,459)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefits	Disclosure Fees Due State
Cash and investments - beginning	\$ 1,155	\$ 4,737	\$ 127	\$ 220	\$ 1,640
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	2,455	11,890
Fines and forfeits	815	44,086	116	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>815</u>	<u>44,086</u>	<u>116</u>	<u>2,455</u>	<u>11,890</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,970	46,064	243	2,555	12,150
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,970</u>	<u>46,064</u>	<u>243</u>	<u>2,555</u>	<u>12,150</u>
Excess (deficiency) of receipts over disbursements	<u>(1,155)</u>	<u>(1,978)</u>	<u>(127)</u>	<u>(100)</u>	<u>(260)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,759</u>	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 1,380</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Coroners Continuing Ed	Adult & Juvenile Compact Fee	Mtg Recording Fee Due St	Child Restraint Fees	Education Plate Fee
Cash and investments - beginning	\$ 729	\$ 63	\$ 650	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	319
Charges for services	4,787	-	6,185	-	-
Fines and forfeits	-	255	-	150	-
Other receipts	-	-	-	-	-
Total receipts	<u>4,787</u>	<u>255</u>	<u>6,185</u>	<u>150</u>	<u>319</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,990	255	6,490	150	319
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>4,990</u>	<u>255</u>	<u>6,490</u>	<u>150</u>	<u>319</u>
Excess (deficiency) of receipts over disbursements	<u>(203)</u>	<u>-</u>	<u>(305)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 526</u>	<u>\$ 63</u>	<u>\$ 345</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, 2022

	Riverboat Admissions	LIT Certified Shares	LIT Public Safety	93.563 Title IV-D Incentive	4-D New Law 99 Prosecutor
Cash and investments - beginning	\$ 6,119,205	\$ -	\$ -	\$ 130,386	\$ 22,186
Receipts:					
Taxes	-	9,314,949	6,209,965	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	6,288,049	-	-	14,942	22,473
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	6,288,049	9,314,949	6,209,965	14,942	22,473
Disbursements:					
Personal services	-	-	-	-	32,241
Supplies	-	-	-	-	-
Other services and charges	3,190,571	9,314,949	6,209,965	5,400	6,000
Capital outlay	-	-	-	-	-
Other disbursements	2,539,906	-	-	-	-
Total disbursements	5,730,477	9,314,949	6,209,965	5,400	38,241
Excess (deficiency) of receipts over disbursements	557,572	-	-	9,542	(15,768)
Cash and investments - ending	\$ 6,676,777	\$ -	\$ -	\$ 139,928	\$ 6,418

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	4-D Incentive	4-D New Law 8'99-Clerk	Treasurer Cashbook	Medical Claims Account	Juvenile Probation Services
Cash and investments - beginning	\$ 5,906	\$ 92,802	\$ 2,242,230	\$ 225,489	\$ 62,595
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	14,942	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	15,804
Other receipts	-	5,906	1,934,567	4,377,562	70
Total receipts	-	20,848	1,934,567	4,377,562	15,874
Disbursements:					
Personal services	-	3,771	-	-	3,194
Supplies	-	-	-	-	-
Other services and charges	-	12,724	-	-	9,078
Capital outlay	-	-	-	-	-
Other disbursements	5,906	-	2,242,230	4,304,642	-
Total disbursements	5,906	16,495	2,242,230	4,304,642	12,272
Excess (deficiency) of receipts over disbursements	(5,906)	4,353	(307,663)	72,920	3,602
Cash and investments - ending	\$ -	\$ 97,155	\$ 1,934,567	\$ 298,409	\$ 66,197

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Dear Co Veterans Transpor	Supp Atty Fee Sup Ct #2	Cir Ct Supp Att Fees	Co Ct Supp Att Fees	Spec Crimes/Seized Asset
Cash and investments - beginning	\$ 6,607	\$ 40,127	\$ 180,655	\$ 283,875	\$ 800,630
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	6,000	-	-	-	75,000
Fines and forfeits	-	43,275	2,847	49,181	-
Other receipts	2,472	64	-	-	159,922
Total receipts	8,472	43,339	2,847	49,181	234,922
Disbursements:					
Personal services	-	-	-	-	114,126
Supplies	-	-	-	-	14,023
Other services and charges	125	26,846	-	-	119,861
Capital outlay	-	-	-	-	14,890
Other disbursements	-	-	-	-	111,336
Total disbursements	125	26,846	-	-	374,236
Excess (deficiency) of receipts over disbursements	8,347	16,493	2,847	49,181	(139,314)
Cash and investments - ending	\$ 14,954	\$ 56,620	\$ 183,502	\$ 333,056	\$ 661,316

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Alcohol & Drug Program	Sheriff Work Release Fund	Cell Tower Escrow	Commissioner's Tax Sale	Bail & Pretrial Sup Court 1
Cash and investments - beginning	\$ 9,250	\$ 3,316	\$ 46,877	\$ 840	\$ 44,684
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	11,136	-	-
Fines and forfeits	31,678	150	-	-	10,985
Other receipts	30,000	-	-	-	-
Total receipts	61,678	150	11,136	-	10,985
Disbursements:					
Personal services	59,715	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,675	-	1,550	-	1,088
Capital outlay	-	-	-	-	-
Other disbursements	200	-	-	-	-
Total disbursements	63,590	-	1,550	-	1,088
Excess (deficiency) of receipts over disbursements	(1,912)	150	9,586	-	9,897
Cash and investments - ending	\$ 7,338	\$ 3,466	\$ 56,463	\$ 840	\$ 54,581

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Bail & Pretrial Sup Court 2	Riverboat Contingency	Growth & Development	MVHA Substitute	Regional Sewer Development
Cash and investments - beginning	\$ 16,932	\$ 485,494	\$ 1,504,743	\$ 4,456,129	\$ 519,561
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	13,220	-	-	-	-
Other receipts	-	337,277	158,744	3,366,670	-
Total receipts	13,220	337,277	158,744	3,366,670	-
Disbursements:					
Personal services	13,857	-	-	-	-
Supplies	-	-	-	192,144	-
Other services and charges	-	-	-	1,393,887	-
Capital outlay	-	-	-	-	-
Other disbursements	-	122,138	1,324,840	-	-
Total disbursements	13,857	122,138	1,324,840	1,586,031	-
Excess (deficiency) of receipts over disbursements	(637)	215,139	(1,166,096)	1,780,639	-
Cash and investments - ending	\$ 16,295	\$ 700,633	\$ 338,647	\$ 6,236,768	\$ 519,561

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Comm Corr Users Fee	Co Law Enforcement Cont E	Adult Protective Service	DOC Grant 2nd Year	Special Crimes Fed Forfeiture
Cash and investments - beginning	\$ 159,876	\$ 2,233	\$ 170,452	\$ 75,948	\$ 414
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	336,088	515,371	-
Charges for services	-	516	-	-	-
Fines and forfeits	250,124	-	-	-	-
Other receipts	1,790	-	50	-	-
Total receipts	251,914	516	336,138	515,371	-
Disbursements:					
Personal services	80,802	-	261,236	334,975	-
Supplies	9,780	-	10,650	-	-
Other services and charges	189,807	-	4,337	66,740	-
Capital outlay	-	-	-	-	-
Other disbursements	858	-	8,980	154,609	-
Total disbursements	281,247	-	285,203	556,324	-
Excess (deficiency) of receipts over disbursements	(29,333)	516	50,935	(40,953)	-
Cash and investments - ending	\$ 130,543	\$ 2,749	\$ 221,387	\$ 34,995	\$ 414

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Riverboat Savings	County Farm	D. C. Juvenile Users Fee	GIS Records Perpetuation Fund	Seized Assets
Cash and investments - beginning	\$ 733,413	\$ 49,075	\$ 6,573	\$ 12,910	\$ 155,353
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	2,632	-
Fines and forfeits	-	-	-	-	-
Other receipts	15,874	3,000	-	-	-
Total receipts	15,874	3,000	-	2,632	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	8,204	-	2,280	-
Capital outlay	-	4,573	-	-	-
Other disbursements	-	50	-	-	-
Total disbursements	-	12,827	-	2,280	-
Excess (deficiency) of receipts over disbursements	15,874	(9,827)	-	352	-
Cash and investments - ending	\$ 749,287	\$ 39,248	\$ 6,573	\$ 13,262	\$ 155,353

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Redevelopment Commission	Redevelopment Commission Match	911 Dispatching	Supplemental GAL	City Planning and Enforcement
Cash and investments - beginning	\$ 591,318	\$ 180,796	\$ 111,407	\$ 30,902	\$ 9,176
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	142,500	-	30,000
Fines and forfeits	-	-	-	1,250	-
Other receipts	12,604	-	-	-	-
Total receipts	12,604	-	142,500	1,250	30,000
Disbursements:					
Personal services	5,457	-	101,536	-	28,398
Supplies	-	-	-	-	355
Other services and charges	9,159	-	9,437	1,000	275
Capital outlay	-	-	-	-	2,106
Other disbursements	-	-	46,085	-	-
Total disbursements	14,616	-	157,058	1,000	31,134
Excess (deficiency) of receipts over disbursements	(2,012)	-	(14,558)	250	(1,134)
Cash and investments - ending	\$ 589,306	\$ 180,796	\$ 96,849	\$ 31,152	\$ 8,042

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Criminal Justice Reinvestment	Dillsboro Planning	Prosecutor Laboratory Services	Declared Emergency Fund	Hospital Proceeds Restricted
Cash and investments - beginning	\$ 3,899	\$ 4,651	\$ 166	\$ 36,768	\$ 5,000,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	61,005	-	-	-	-
Charges for services	-	7,200	-	-	-
Fines and forfeits	-	-	1,270	-	-
Other receipts	-	-	87	-	-
Total receipts	61,005	7,200	1,357	-	-
Disbursements:					
Personal services	47,806	-	-	-	-
Supplies	-	590	-	-	-
Other services and charges	-	819	1,256	-	-
Capital outlay	-	-	-	-	-
Other disbursements	11,410	-	-	-	-
Total disbursements	59,216	1,409	1,256	-	-
Excess (deficiency) of receipts over disbursements	1,789	5,791	101	-	-
Cash and investments - ending	\$ 5,688	\$ 10,442	\$ 267	\$ 36,768	\$ 5,000,000

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Hospital Remainder	BPPE Local Service Fee	93.074 Public Health Coord CRI	Operation Pullover/Seatbelt	16.575 Victim Support Service
Cash and investments - beginning	\$ -	\$ 50	\$ 2,170	\$ (1,659)	\$ 26,758
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	68,921
Charges for services	-	-	-	2,455	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,000,000	-	-	3,162	39,558
Total receipts	2,000,000	-	-	5,617	108,479
Disbursements:					
Personal services	-	-	-	3,958	91,350
Supplies	-	-	-	-	1,485
Other services and charges	20,130	-	-	-	3,712
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	20,130	-	-	3,958	96,547
Excess (deficiency) of receipts over disbursements	1,979,870	-	-	1,659	11,932
Cash and investments - ending	\$ 1,979,870	\$ 50	\$ 2,170	\$ -	\$ 38,690

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	10.200 PUSH Partners	97.054 Cert E. M. A.	93.268 Immunization Grant	14.228 CDBG Owner Occ Rehab	93.069 Pub Health Preparedness
Cash and investments - beginning	\$ 12,255	\$ 1,908	\$ (3,451)	\$ -	\$ 714
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	24,763	10,783	33,263
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>24,763</u>	<u>10,783</u>	<u>33,263</u>
Disbursements:					
Personal services	-	-	10,020	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	11,239	10,783	34,623
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>21,259</u>	<u>10,783</u>	<u>34,623</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>3,504</u>	<u>-</u>	<u>(1,360)</u>
Cash and investments - ending	<u>\$ 12,255</u>	<u>\$ 1,908</u>	<u>\$ 53</u>	<u>\$ -</u>	<u>\$ (646)</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	93.788 Opioid Response Grant	16.034 Coronavirus Emerg Funds	93.323 COVID Testing Grant	93.268 Covid Vaccine-Children	93.354 Workforce Dev CoAg
Cash and investments - beginning	\$ 148,531	\$ (27,938)	\$ (43,230)	\$ (761)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	27,937	200,000	103,739	577,500
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1	324	2,673	-
Total receipts	<u>-</u>	<u>27,938</u>	<u>200,324</u>	<u>106,412</u>	<u>577,500</u>
Disbursements:					
Personal services	99,271	-	-	-	308,875
Supplies	-	-	-	-	-
Other services and charges	-	-	149,358	113,143	179,595
Capital outlay	-	-	-	-	-
Other disbursements	21,410	-	-	-	-
Total disbursements	<u>120,681</u>	<u>-</u>	<u>149,358</u>	<u>113,143</u>	<u>488,470</u>
Excess (deficiency) of receipts over disbursements	<u>(120,681)</u>	<u>27,938</u>	<u>50,966</u>	<u>(6,731)</u>	<u>89,030</u>
Cash and investments - ending	<u>\$ 27,850</u>	<u>\$ -</u>	<u>\$ 7,736</u>	<u>\$ (7,492)</u>	<u>\$ 89,030</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	16.575 VOCA Special Project	93.354 Health Dept Survey	10.923 Johnson Fork Project	10.923 Bonnell Road Slip	93.539 LHD Immunization Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,575	1,000	818,969	-	10,242
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	624,840	1,200,000	-
Total receipts	1,575	1,000	1,443,809	1,200,000	10,242
Disbursements:					
Personal services	-	-	-	-	12,397
Supplies	-	-	-	-	-
Other services and charges	2,871	381	953,980	14,573	22,257
Capital outlay	-	-	-	-	-
Other disbursements	160	-	-	-	-
Total disbursements	3,031	381	953,980	14,573	34,654
Excess (deficiency) of receipts over disbursements	(1,456)	619	489,829	1,185,427	(24,412)
Cash and investments - ending	\$ (1,456)	\$ 619	\$ 489,829	\$ 1,185,427	\$ (24,412)

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	93.354 LHD Community Testing	ARP Coronavirus Fiscal Recover	Court Interpreter Grant	LEC Inmate Education Grant	Project Safe Direction
Cash and investments - beginning	\$ -	\$ 4,803,319	\$ 2,426	\$ 2,210	\$ 6,789
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	50,000	4,803,319	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	7,850
Total receipts	50,000	4,803,319	-	-	7,850
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	10,280
Other services and charges	-	19,846	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	19,846	-	-	10,280
Excess (deficiency) of receipts over disbursements	50,000	4,783,473	-	-	(2,430)
Cash and investments - ending	\$ 50,000	\$ 9,586,792	\$ 2,426	\$ 2,210	\$ 4,359

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	CASA Drug Testing Grant	Soil & Water Executive	Paperless Document Management	Problem Solving Grant-Drug Ct.	Protect Your Family Campaign
Cash and investments - beginning	\$ 1,821	\$ 1,905	\$ 585	\$ 13,833	\$ 70
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	8,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	7,115	-	-	-
Total receipts	-	7,115	-	8,000	-
Disbursements:					
Personal services	-	7,277	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	15,787	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	7,277	-	15,787	-
Excess (deficiency) of receipts over disbursements	-	(162)	-	(7,787)	-
Cash and investments - ending	\$ 1,821	\$ 1,743	\$ 585	\$ 6,046	\$ 70

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	GAL Program Ross Grant	Unified Court Services Program	Nurturing Families Program	Veterans Treatment Court Grant	Problem Solving Grant - Vet Ct
Cash and investments - beginning	\$ 517	\$ 1,820	\$ 133	\$ 5,928	\$ 7,829
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	135,017	8,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	742	636
Total receipts	-	-	-	135,759	8,636
Disbursements:					
Personal services	-	-	-	75,404	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	17,239	9,212
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	92,643	9,212
Excess (deficiency) of receipts over disbursements	-	-	-	43,116	(576)
Cash and investments - ending	\$ 517	\$ 1,820	\$ 133	\$ 49,044	\$ 7,253

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Jail Treatment Grant	JCAP Evaluation & Database	Tobacco Prevention & Cessation	Analysis Software/Data Storage	Rural Cessation Outreach
Cash and investments - beginning	\$ 4,517	\$ 100	\$ (4,293)	\$ 18	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	61,449	-	52,125	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	21,142
Total receipts	61,449	-	52,125	-	21,142
Disbursements:					
Personal services	54,253	-	45,460	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	10,431	-	16,203
Capital outlay	-	-	-	-	-
Other disbursements	11,410	-	-	-	-
Total disbursements	65,663	-	55,891	-	16,203
Excess (deficiency) of receipts over disbursements	(4,214)	-	(3,766)	-	4,939
Cash and investments - ending	\$ 303	\$ 100	\$ (8,059)	\$ 18	\$ 4,939

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Jail Treatment Grant- yr 2	Criminal Justice Reinvest-yr 2	Surveillance Vehicle Grant	High Tech Crime Unit	Youth Vaping Program
Cash and investments - beginning	\$ 206	\$ 2,602	\$ 18,000	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	261,826	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	858	-	-	-	3,692
Total receipts	<u>858</u>	<u>-</u>	<u>-</u>	<u>261,826</u>	<u>3,692</u>
Disbursements:					
Personal services	1,064	791	-	83,068	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	158,138	3,538
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,064</u>	<u>791</u>	<u>-</u>	<u>241,206</u>	<u>3,538</u>
Excess (deficiency) of receipts over disbursements	<u>(206)</u>	<u>(791)</u>	<u>-</u>	<u>20,620</u>	<u>154</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,811</u>	<u>\$ 18,000</u>	<u>\$ 20,620</u>	<u>\$ 154</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Pretrial Services Grant	CCMG 2022 Paving	Cellular Analysis Equipment	IRACS Program Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 70,027,513
Receipts:					
Taxes	-	-	-	-	92,710,260
Licenses and permits	-	-	-	-	193,169
Intergovernmental receipts	80,000	1,000,000	-	55,000	26,196,833
Charges for services	-	-	-	-	3,761,899
Fines and forfeits	-	-	-	-	1,151,930
Other receipts	-	1,000,000	11,156	-	49,910,670
Total receipts	80,000	2,000,000	11,156	55,000	173,924,761
Disbursements:					
Personal services	-	-	-	-	16,991,126
Supplies	-	-	-	-	3,734,006
Other services and charges	-	2,000,000	10,682	4,845	34,414,775
Capital outlay	-	-	-	-	2,429,292
Other disbursements	-	-	-	-	90,401,902
Total disbursements	-	2,000,000	10,682	4,845	147,971,101
Excess (deficiency) of receipts over disbursements	80,000	-	474	50,155	25,953,660
Cash and investments - ending	\$ 80,000	\$ -	\$ 474	\$ 50,155	\$ 95,981,173

(This page intentionally left blank.)

OTHER INFORMATION

DEARBORN COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 289,637</u>	<u>\$ 41,843</u>

DEARBORN COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

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	\$ 1,103,319	\$ 180,000
Totals		<u>\$ 1,103,319</u>	<u>\$ 180,000</u>

DEARBORN COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2022

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	\$ 1,916,463
Infrastructure	222,023,723
Buildings	41,430,833
Improvements other than buildings	1,384,206
Machinery, equipment, and vehicles	13,928,807
Construction in progress	572,373
Books and other	<u>121,261</u>
Total governmental activities	<u>281,377,666</u>
Total capital assets	<u>\$ 281,377,666</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/>.