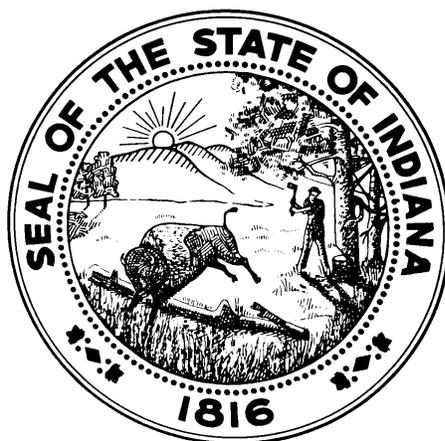


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

ANNUAL FINANCIAL REPORT

2007

DUBOIS COUNTY, INDIANA



**FILED**  
08/22/2008



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Martha A. Wehr Janet L. Sendelweck	01-01-04 to 12-31-07 01-01-08 to 12-31-11
Treasurer	Bonnie Luebbehusen	01-01-05 to 12-31-08
Clerk	Kathy Hopf	01-01-07 to 12-31-10
Sheriff	Terry Tanner	01-01-07 to 12-31-10
Recorder	Brenda Schnarr	01-01-07 to 12-31-10
President of the Board of County Commissioners	John G. Burger	01-01-07 to 12-31-08
President of the County Council	Gregory A. Kendall	01-01-07 to 12-31-08



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF DUBOIS COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dubois County (County), as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note I, the financial statements referred to above do not include a number of component units of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2007, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated July 15, 2008, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. Our report on compliance and on internal control over financial reporting should be read along with this report.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(Continued)

Our audit was performed for the purpose of forming an opinion on the basic financial statements of the County taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

July 15, 2008



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF DUBOIS COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dubois County (County), as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 15, 2008. The opinions to the financial statements were qualified due to the omission of component units which results in incomplete presentation. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
(Continued)

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the County's management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 15, 2008

DUBOIS COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2007

Functions/Programs	Disbursements	Program Receipts			Net (Disbursement) Receipt and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government  Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 6,038,928	\$ 719,895	\$ 32,421	\$ 77,119	\$ (5,209,493)
Public safety	5,461,674	1,624,388	600,526	118,052	(3,118,708)
Highways and streets	4,732,768	221,699	3,605,492	277,723	(627,854)
Sanitation	522,023	328,188	856,605	-	662,770
Economic development	2,809,898	202,831	70,493	-	(2,536,574)
Culture and recreation	239,760	-	-	-	(239,760)
Interest on long-term debt	171,232	24,075	38,470	-	(108,687)
<b>Total primary government</b>	<b>\$ 19,976,283</b>	<b>\$ 3,121,076</b>	<b>\$ 5,204,007</b>	<b>\$ 472,894</b>	<b>(11,178,306)</b>

General receipts:	
Property taxes	6,726,709
Other local sources	6,302,672
Miscellaneous	228,933
Bonds and loans	35,400
Unrestricted investment earnings	1,572,485
<b>Total general receipts</b>	<b>14,866,199</b>
 Change in net assets	 3,687,893
 Net assets - beginning	 23,227,418
 Net assets - ending	 <u>\$ 26,915,311</u>

Assets

Cash and investments	\$ 6,528,497
Restricted assets:	
Cash and investments	20,386,814
<b>Total assets</b>	<b>\$ 26,915,311</b>

Net Assets

Restricted for:	
Culture and recreation	\$ 233,447
General government	6,640,809
Highway, streets, and roadways	3,302,960
Public safety	1,522,121
Sanitation	182,425
Health and welfare	1,021,305
Debt service	442,783
Economic development	7,040,964
Unrestricted	6,528,497
<b>Total net assets</b>	<b>\$ 26,915,311</b>

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

DUBOIS COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2007

	General	County Highway	County EDIT	Cumulative Capital Development	Other Governmental Funds	Totals
<b>Receipts:</b>						
Taxes	\$ 6,269,021	\$ 83,240	\$ 1,728,788	\$ 586,999	\$ 2,250,434	\$ 10,918,482
Intergovernmental	1,562,041	3,065,355	-	77,118	2,712,333	7,416,847
Charges for services	250,587	-	-	-	1,809,713	2,060,300
Fines and forfeits	192,391	-	-	-	668,179	860,570
Other	1,350,504	224,446	108,498	10,076	454,981	2,148,505
<b>Total receipts</b>	<b>9,624,544</b>	<b>3,373,041</b>	<b>1,837,286</b>	<b>674,193</b>	<b>7,895,640</b>	<b>23,404,704</b>
<b>Disbursements:</b>						
General government	4,427,440	-	-	447,927	293,651	5,169,018
Public safety	2,623,667	-	584,192	118,662	2,395,673	5,722,194
Highways and streets	-	3,301,554	-	-	1,790,314	5,091,868
Sanitation	310,213	-	-	5,000	206,810	522,023
Health and welfare	507,406	-	126,904	192,996	2,092,966	2,920,272
Culture and recreation	155,000	-	-	-	108,760	263,760
Economic development	-	-	171,231	-	-	171,231
<b>Total disbursements</b>	<b>8,023,726</b>	<b>3,301,554</b>	<b>882,327</b>	<b>764,585</b>	<b>6,888,174</b>	<b>19,860,366</b>
Excess (deficiency) of receipts over disbursements	1,600,818	71,487	954,959	(90,392)	1,007,466	3,544,338
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	133,570	133,570
Transfers out	(2,000)	-	(100,000)	-	(31,570)	(133,570)
<b>Total other financing sources (uses)</b>	<b>(2,000)</b>	<b>-</b>	<b>(100,000)</b>	<b>-</b>	<b>102,000</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,598,818	71,487	854,959	(90,392)	1,109,466	3,544,338
Cash and investment fund balance - beginning	4,929,679	1,271,222	6,186,005	3,461,488	7,273,811	23,122,205
Cash and investment fund balance - ending	\$ 6,528,497	\$ 1,342,709	\$ 7,040,964	\$ 3,371,096	\$ 8,383,277	26,666,543
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:						
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.						
						248,768
Net assets of governmental activities						<u>\$ 26,915,311</u>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ 6,528,497	\$ -	\$ -	\$ -	\$ -	\$ 6,528,497
Restricted assets:						
Cash and investments	-	1,342,709	7,040,964	3,371,096	8,383,277	20,138,046
<b>Total cash and investment assets - December 31</b>	<b>\$ 6,528,497</b>	<b>\$ 1,342,709</b>	<b>\$ 7,040,964</b>	<b>\$ 3,371,096</b>	<b>\$ 8,383,277</b>	<b>\$ 26,666,543</b>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ 233,447	\$ 233,447
General government	-	-	-	3,371,096	3,020,945	6,392,041
Highway, streets, and roadways	-	1,342,709	-	-	1,960,251	3,302,960
Public safety	-	-	-	-	1,522,121	1,522,121
Sanitation	-	-	-	-	182,425	182,425
Health and welfare	-	-	-	-	1,021,305	1,021,305
Debt service	-	-	-	-	442,783	442,783
Economic development	-	-	7,040,964	-	-	7,040,964
Unrestricted	6,528,497	-	-	-	-	6,528,497
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 6,528,497</b>	<b>\$ 1,342,709</b>	<b>\$ 7,040,964</b>	<b>\$ 3,371,096</b>	<b>\$ 8,383,277</b>	<b>\$ 26,666,543</b>

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

DUBOIS COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND  
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
PROPRIETARY FUND  
As Of And For The Year Ended December 31, 2007

	<u>Internal Service Fund</u>
Operating receipts:	
Other	\$ 1,988,258
Operating disbursements:	
General government	<u>1,844,703</u>
Excess of operating receipts over operating disbursements	<u>143,555</u>
Cash and investment fund balance - beginning	<u>105,213</u>
Cash and investment fund balance - ending	<u>\$ 248,768</u>
 <u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u>\$ 248,768</u>
 <u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
General government	<u>\$ 248,768</u>

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

DUBOIS COUNTY  
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2007

	<u>Pension Trust Funds</u>	<u>Private-Purpose Trust Funds</u>	<u>Agency Funds</u>
Additions:			
Contributions:			
Employer	\$ 97,860	\$ -	\$ -
Plan members	<u>33,486</u>	<u>-</u>	<u>-</u>
Total contributions	<u>131,346</u>	<u>-</u>	<u>-</u>
Investment earnings:			
Net increase in fair value of investments	63,393	-	-
Interest	27,853	-	-
Dividends	<u>46,635</u>	<u>-</u>	<u>-</u>
Net investment earnings	137,881	-	-
Agency fund additions	<u>-</u>	<u>-</u>	<u>145,459,419</u>
Total additions	<u>269,227</u>	<u>-</u>	<u>145,459,419</u>
Deductions:			
Benefits	21,520	-	-
Administrative and general	71,613	-	-
Agency fund deductions	<u>-</u>	<u>-</u>	<u>143,670,769</u>
Total deductions	<u>93,133</u>	<u>-</u>	<u>143,670,769</u>
Excess of total additions over total deductions	176,094	-	1,788,650
Cash and investment fund balance - beginning	<u>1,746,586</u>	<u>17,402</u>	<u>1,711,278</u>
Cash and investment fund balance - ending	<u>\$ 1,922,680</u>	<u>\$ 17,402</u>	<u>\$ 3,499,928</u>

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

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. 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 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 County's financial reporting entity is composed of the following:

Primary Government: Dubois County

Discretely Presented Component Unit: Dubois County Airport Authority  
Dubois County Solid Waste District

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The above listed discretely presented component units have been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets - Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. However, there are no business-type activities to report at this time.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The county highway fund received distributions from the state as allocated by Indiana Code 8-14-1-3. The state motor vehicle account received collections from motor vehicle registration fees, licenses, drivers and chauffeur's license fees, gasoline taxes, auto transfer fees, certificate of title fees, weight taxes or excise taxes and all other similar special taxes, duties or excises of all kinds on motor vehicles, trailers, motor vehicle fuel or motor vehicle owners or operators per Indiana Code 8-14-1-1. Funds are used for the construction, reconstruction, maintenance, or repair of the County highways. They may also be used for the purchase, rental, and repair of highway equipment, painting of bridges and acquisition of highway rights of way and the purchase of fuel oil, and supplies necessary to the performance of construction, reconstruction and maintenance of highways.

The county economic development income tax fund receives all collections from the CEDIT taxes levied and collected on behalf of the County and redistributed by the state to the County. The money received may be used to pay any allowable expenses of the County related to economic development.

The cumulative capital development fund received collections from the taxes that the County levied on the assessed valuation of all taxable personal and real property within the County. The taxes collected may be used for the cost of repair or purchase of equipment, machinery, or buildings.

Additionally, the County reports the following fund types:

The internal service fund accounts for the collection of the portion of the County employees' payroll that is held out for insurance, as well as, the amount appropriated by the various County offices/departments for insurance. The monies collected are used to pay administrative fees, insurance claims, and insurance premiums.

The pension trust funds account for the activities of the county police retirement plan and the county police benefit plan, which accumulate resources for pension benefit payments.

The private-purpose trust fund reports a trust arrangement under which principal and income benefit the County's school corporations.

Agency funds account for assets held by the County as an agent for various other governmental units within the County and the State, and serve as control of accounts for certain cash transactions during the time they are a liability to the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment 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. Investment transactions are not presented on the financial statements.

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

D. Assets and Cash and Investment Balances

1. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as interest receipts in the year of the sale of the investment.

2. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

3. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

4. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.

b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets - Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers - Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the Statement of Activities and Net Assets - Cash and Investment Basis.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

DUBOIS COUNTY  
 NOTES TO FINANCIAL STATEMENTS  
 (Continued)

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

B. Cash and Investment Balance Deficit

At December 31, 2007, the following fund reported a deficit in cash and investments, which is a violation of the Uniform Compliance Guidelines and state statute:

Fund	2007
Criminal Justice Grants	\$ <u>(2,741)</u>

The cash and investment deficit arose primarily from disbursements exceeding receipts due to the fund being a reimbursement grant fund; this deficit is to be repaid from future receipts.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. The Sheriff's Merit Board has not established an investment policy for the Sheriff's Retirement and Benefit Pension Plan. As of December 31, 2007, the County had the following investments:

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Investment Type	Sheriffs Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 126,521
U.S. agencies	228,257
Mutual funds	1,135,313
Corporate bonds and notes	179,271
Corporate stocks	227,286
Total	\$ 1,896,648

Investment Policies

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments. At December 31, 2007, the Sheriff's Retirement and Benefit Pension Plans held investments in U.S. Treasuries and Securities, U.S. Agencies, Mutual Funds, Corporate Bonds and Notes, and Corporate Stock in the amount of \$1,896,648. Of these investments \$1,896,648 are held by the investment's counterparty, not in the name of the Sheriff's Pension Plan.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years.

The Sheriff's Merit Board has not adopted a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ 49,980	\$ -	\$ 76,541
U.S. agencies	49,985	50,202	128,070
Corporate bonds and notes	-	49,934	129,337
Totals	<u>\$ 99,965</u>	<u>\$ 100,136</u>	<u>\$ 333,948</u>

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below.

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	County's Investments			
		Mutual Funds	Corporate Bonds	Government Sponsored Enterprise	Corporate Stocks
AAA	Aaa	\$ -	\$ 24,619	\$ 228,257	\$ 58,419
AA	Aa	-	77,549	-	39,889
A	A	-	77,103	-	77,159
BB	Ba	-	-	-	11,355
Unrated	Unrated	1,135,313	-	-	40,464
Totals		<u>\$ 1,135,313</u>	<u>\$ 179,271</u>	<u>\$ 228,257</u>	<u>\$ 227,286</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2007, were as follows:

Transfer From	Transfer To	2007
General Fund	Other governmental funds	\$ 2,000
County EDIT	Other governmental funds	100,000
Other governmental funds	Other governmental funds	<u>31,570</u>
Total		<u>\$ 133,570</u>

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

IV. Other Information

A. Risk Management

The County is 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 (excluding postemployment benefits); and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Medical Benefits to Employees, Retirees, and Dependents

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees, and dependents. The risk financing fund is accounted in the Employee Benefit Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$75,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. A premium is charged to each fund that accounts for payroll. The total charge allocated to each of the funds is calculated using trends in actual claims experience. Provisions are also made for unexpected and unusual claims.

B. Loans Receivable

Ireland-Madison Township Conservancy District

On February 28, 2000, the County made a \$600,000 loan to Ireland-Madison Township Conservancy District to be used for the construction of sanitary sewers within the District. The loan was to be repaid over 30 years at 2% interest. The balance of the loan receivable as of December 31, 2007, was \$497,800.

Patoka Lake Regional Water and Sewer District

On April 26, 2000, the County entered into an agreement with Patoka Lake Regional Water and Sewer District to loan \$1,200,000 to be used for a sewer project within the District. The loan was to be made in three annual installments of \$400,000 beginning after the District received the construction bids for the project. As of December 31, 2007, the County has paid all three of the installments of the loan to the District. The interest was to be paid over 30 years at a 2% interest rate. The principal balance is to be repaid at the end of the 30 year loan period.

C. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for Indigent Program, Medical Assistance to Wards and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

D. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which 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. 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 and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which 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. 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 and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 309,762	\$ 67,718	\$ 6,986
Interest on net pension obligation	(13,705)	(1,083)	-
Adjustment to annual required contribution	15,618	1,814	-
Annual pension cost	311,675	68,449	6,986
Contributions made	264,258	104,508	6,986
Increase (decrease) in net pension obligation	47,417	(36,059)	-
Net pension obligation, beginning of year	(189,030)	(15,471)	-
Net pension obligation, end of year	\$ (141,613)	\$ (51,530)	\$ -

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	5.5%	11%	1%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-06	01-01-08	01-01-08
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	40 years	40 years	40 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

<u>Actuarial Assumptions</u>	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

Three Year Trend Information

	<u>Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
PERF	06-30-04	\$ 187,133	130%	\$ (162,376)
	06-30-05	233,256	139%	(189,030)
	06-30-06	311,675	85%	(141,613)
County Police Retirement Plan	12-31-05	89,842	94%	(12,130)
	12-31-06	87,497	105%	(15,471)
	12-31-07	68,449	154%	(51,530)
County Police Benefit Plan	12-31-05	6,367	100%	-
	12-31-06	6,962	100%	-
	12-31-07	6,986	100%	-

DUBOIS COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-04	\$ 4,080,404	\$ 4,271,625	\$ (191,221)	96%	\$ 4,633,393	(4%)
07-01-05	4,285,828	5,105,277	(819,449)	84%	4,938,065	(17%)
07-01-06	4,892,659	5,409,315	(516,656)	90%	4,960,207	(10%)

County Police Retirement Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-03	\$ 1,218,288	\$ 1,226,618	\$ (8,330)	99%	\$ 564,134	(1%)
01-01-04	1,307,537	1,318,745	(11,208)	99%	605,270	(2%)
01-01-05	1,393,645	1,397,578	(3,933)	100%	623,525	(1%)
01-01-06	1,562,809	1,562,809	-	100%	637,170	0%
01-01-07	1,762,456	1,762,456	-	100%	574,030	0%
01-01-08	1,940,946	1,940,946	-	100%	670,237	0%

DUBOIS COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007

	County Health	Local Road and Street	Park and Recreation	Property Reassessment	Accident Report	Firearms Training	Surveyor's Corner Perpetuation
<b>Receipts:</b>							
Taxes	\$ 302,833	\$ -	\$ 99,562	\$ 170,085	\$ -	\$ -	\$ -
Intergovernmental	170,687	372,011	12,933	22,094	-	-	-
Charges for services	328,188	-	24,075	-	963	12,900	7,080
Fines and forfeits	-	-	-	-	-	-	-
Other	7,375	8,764	26,432	68,350	-	-	-
<b>Total receipts</b>	<b>809,083</b>	<b>380,775</b>	<b>163,002</b>	<b>260,529</b>	<b>963</b>	<b>12,900</b>	<b>7,080</b>
<b>Disbursements:</b>							
General government	-	-	-	160,207	-	-	3,626
Public safety	-	-	-	-	6,187	2,792	-
Highways and streets	-	404,515	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	631,200	-	-	-	-	-	-
Culture and recreation	-	-	103,275	-	-	-	-
<b>Total disbursements</b>	<b>631,200</b>	<b>404,515</b>	<b>103,275</b>	<b>160,207</b>	<b>6,187</b>	<b>2,792</b>	<b>3,626</b>
Excess (deficiency) of receipts over disbursements	177,883	(23,740)	59,727	100,322	(5,224)	10,108	3,454
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(25,000)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(25,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	177,883	(23,740)	34,727	100,322	(5,224)	10,108	3,454
Cash and investment fund balance - beginning	199,794	142,082	114,192	1,323,684	6,118	18,890	52,619
Cash and investment fund balance - ending	<u>\$ 377,677</u>	<u>\$ 118,342</u>	<u>\$ 148,919</u>	<u>\$ 1,424,006</u>	<u>\$ 894</u>	<u>\$ 28,998</u>	<u>\$ 56,073</u>
<b>Cash and Investment Assets - December 31</b>							
<b>Restricted assets:</b>							
Cash and investments	<u>\$ 377,677</u>	<u>\$ 118,342</u>	<u>\$ 148,919</u>	<u>\$ 1,424,006</u>	<u>\$ 894</u>	<u>\$ 28,998</u>	<u>\$ 56,073</u>
<b>Cash and Investment Fund Balance - December 31</b>							
<b>Restricted for:</b>							
Culture and recreation	\$ -	\$ -	\$ 148,919	\$ -	\$ -	\$ -	\$ -
General government	-	-	-	1,424,006	-	-	56,073
Highways, streets and roadways	-	118,342	-	-	-	-	-
Public safety	-	-	-	-	894	28,998	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	377,677	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b><u>\$ 377,677</u></b>	<b><u>\$ 118,342</u></b>	<b><u>\$ 148,919</u></b>	<b><u>\$ 1,424,006</u></b>	<b><u>\$ 894</u></b>	<b><u>\$ 28,998</u></b>	<b><u>\$ 56,073</u></b>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services	Pretrial Diversion	Prosecutor Title IV-D	Clerk Title IV-D	Sheriff Donation	Drug Enforcement
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-
Charges for services	6,694	115,063	-	-	-	-	-
Fines and forfeits	-	-	93,400	-	-	-	-
Other	-	-	-	-	-	250	-
<b>Total receipts</b>	<b>6,694</b>	<b>115,063</b>	<b>93,400</b>	<b>-</b>	<b>-</b>	<b>250</b>	<b>-</b>
<b>Disbursements:</b>							
General government	-	-	-	3,372	2,912	-	-
Public safety	1,500	94,080	153,291	-	-	5,900	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>1,500</b>	<b>94,080</b>	<b>153,291</b>	<b>3,372</b>	<b>2,912</b>	<b>5,900</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	5,194	20,983	(59,891)	(3,372)	(2,912)	(5,650)	-
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,194	20,983	(59,891)	(3,372)	(2,912)	(5,650)	-
Cash and investment fund balance - beginning	38,936	160,951	235,384	44,752	48,978	11,591	1,717
Cash and investment fund balance - ending	<u>\$ 44,130</u>	<u>\$ 181,934</u>	<u>\$ 175,493</u>	<u>\$ 41,380</u>	<u>\$ 46,066</u>	<u>\$ 5,941</u>	<u>\$ 1,717</u>
<b>Cash and Investment Assets - December 31</b>							
<b>Restricted assets:</b>							
Cash and investments	<u>\$ 44,130</u>	<u>\$ 181,934</u>	<u>\$ 175,493</u>	<u>\$ 41,380</u>	<u>\$ 46,066</u>	<u>\$ 5,941</u>	<u>\$ 1,717</u>
<b>Cash and Investment Fund Balance - December 31</b>							
<b>Restricted for:</b>							
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General government	-	-	-	41,380	46,066	-	-
Highways, streets and roadways	-	-	-	-	-	-	-
Public safety	44,130	181,934	175,493	-	-	5,941	1,717
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b><u>\$ 44,130</u></b>	<b><u>\$ 181,934</u></b>	<b><u>\$ 175,493</u></b>	<b><u>\$ 41,380</u></b>	<b><u>\$ 46,066</u></b>	<b><u>\$ 5,941</u></b>	<b><u>\$ 1,717</u></b>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Criminal Justice Grants	Recorder's Record Perpetuation	Clerk's Record Perpetuation	Emergency Planning and Right to Know	Drug Free Community	Solid Waste Planning
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	92,653	-	-	10,876	-	-
Charges for services	-	45,157	-	-	-	202,831
Fines and forfeits	-	-	11,378	-	55,413	-
Other	17	-	-	40	-	37,467
<b>Total receipts</b>	<b>92,670</b>	<b>45,157</b>	<b>11,378</b>	<b>10,916</b>	<b>55,413</b>	<b>240,298</b>
Disbursements:						
General government	-	68,782	334	-	-	-
Public safety	90,015	-	-	34,495	85,000	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	206,810
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>90,015</b>	<b>68,782</b>	<b>334</b>	<b>34,495</b>	<b>85,000</b>	<b>206,810</b>
Excess (deficiency) of receipts over disbursements	2,655	(23,625)	11,044	(23,579)	(29,587)	33,488
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,655	(23,625)	11,044	(23,579)	(29,587)	33,488
Cash and investment fund balance - beginning	(5,396)	116,816	49,002	84,549	84,040	148,937
Cash and investment fund balance - ending	<u><u>\$ (2,741)</u></u>	<u><u>\$ 93,191</u></u>	<u><u>\$ 60,046</u></u>	<u><u>\$ 60,970</u></u>	<u><u>\$ 54,453</u></u>	<u><u>\$ 182,425</u></u>
<b>Cash and Investment Assets - December 31</b>						
Restricted assets:						
Cash and investments	<u><u>\$ (2,741)</u></u>	<u><u>\$ 93,191</u></u>	<u><u>\$ 60,046</u></u>	<u><u>\$ 60,970</u></u>	<u><u>\$ 54,453</u></u>	<u><u>\$ 182,425</u></u>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General government	-	93,191	60,046	-	-	-
Highways, streets and roadways	-	-	-	-	-	-
Public safety	(2,741)	-	-	60,970	54,453	-
Sanitation	-	-	-	-	-	182,425
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u><u>\$ (2,741)</u></u>	<u><u>\$ 93,191</u></u>	<u><u>\$ 60,046</u></u>	<u><u>\$ 60,970</u></u>	<u><u>\$ 54,453</u></u>	<u><u>\$ 182,425</u></u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Vehicle Inspection	Emergency Telephone System	County Law Enforcement Continuing Education	Local Health Maintenance	Court Appointed Special Advocate(CASA)	Plat Book
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	41,424	7,896	-
Charges for services	85	652,402	460	-	-	11,555
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	<u>85</u>	<u>652,402</u>	<u>460</u>	<u>41,424</u>	<u>7,896</u>	<u>11,555</u>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	520	697,391	-	-	7,092	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	28,694	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	<u>520</u>	<u>697,391</u>	<u>-</u>	<u>28,694</u>	<u>7,092</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(435)</u>	<u>(44,989)</u>	<u>460</u>	<u>12,730</u>	<u>804</u>	<u>11,555</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	2,000	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(435)</u>	<u>(44,989)</u>	<u>460</u>	<u>12,730</u>	<u>2,804</u>	<u>11,555</u>
Cash and investment fund balance - beginning	<u>737</u>	<u>343,377</u>	<u>7,464</u>	<u>3,405</u>	<u>22,690</u>	<u>61,859</u>
Cash and investment fund balance - ending	<u>\$ 302</u>	<u>\$ 298,388</u>	<u>\$ 7,924</u>	<u>\$ 16,135</u>	<u>\$ 25,494</u>	<u>\$ 73,414</u>
<u>Cash and Investment Assets - December 31</u>						
Restricted assets:						
Cash and investments	<u>\$ 302</u>	<u>\$ 298,388</u>	<u>\$ 7,924</u>	<u>\$ 16,135</u>	<u>\$ 25,494</u>	<u>\$ 73,414</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General government	-	-	-	-	-	73,414
Highways, streets and roadways	-	-	-	-	-	-
Public safety	302	298,388	7,924	-	25,494	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	16,135	-	-
Debt service	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 302</u>	<u>\$ 298,388</u>	<u>\$ 7,924</u>	<u>\$ 16,135</u>	<u>\$ 25,494</u>	<u>\$ 73,414</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	County Family and Children	County Misdemeanant	Jury Pay	Industrial Development	Community Corrections	Park and Recreation Nonreverting
Receipts:						
Taxes	\$ 929,168	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	485,944	45,550	-	-	365,607	-
Charges for services	-	2,555	-	-	-	-
Fines and forfeits	-	-	7,219	-	-	-
Other	-	-	-	2,710	-	3,702
<b>Total receipts</b>	<b>1,415,112</b>	<b>48,105</b>	<b>7,219</b>	<b>2,710</b>	<b>365,607</b>	<b>3,702</b>
Disbursements:						
General government	-	-	24,733	-	-	-
Public safety	-	46,437	-	-	373,462	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	1,345,922	-	-	-	-	-
Culture and recreation	-	-	-	-	-	5,485
<b>Total disbursements</b>	<b>1,345,922</b>	<b>46,437</b>	<b>24,733</b>	<b>-</b>	<b>373,462</b>	<b>5,485</b>
Excess (deficiency) of receipts over disbursements	69,190	1,668	(17,514)	2,710	(7,855)	(1,783)
Other financing sources (uses):						
Transfers in	-	-	-	-	6,570	25,000
Transfers out	-	-	-	-	(6,570)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	69,190	1,668	(17,514)	2,710	(7,855)	23,217
Cash and investment fund balance - beginning	386,749	180,887	43,099	54,354	52,022	58,793
Cash and investment fund balance - ending	<u>\$ 455,939</u>	<u>\$ 182,555</u>	<u>\$ 25,585</u>	<u>\$ 57,064</u>	<u>\$ 44,167</u>	<u>\$ 82,010</u>
<b>Cash and Investment Assets - December 31</b>						
Restricted assets:						
Cash and investments	<u>\$ 455,939</u>	<u>\$ 182,555</u>	<u>\$ 25,585</u>	<u>\$ 57,064</u>	<u>\$ 44,167</u>	<u>\$ 82,010</u>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,010
General government	-	-	-	57,064	-	-
Highways, streets and roadways	-	-	-	-	-	-
Public safety	-	182,555	25,585	-	44,167	-
Sanitation	-	-	-	-	-	-
Health and welfare	455,939	-	-	-	-	-
Debt service	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 455,939</u>	<u>\$ 182,555</u>	<u>\$ 25,585</u>	<u>\$ 57,064</u>	<u>\$ 44,167</u>	<u>\$ 82,010</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Sheriff's Commissary	Community Corrections Commissary	Automated Clearing House	Sheriff's Community Strike	Tobacco Masters	Probation Drug Screens
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	23,492	-
Charges for services	70,524	77,708	1,515	-	-	7,550
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	7,765
	<u>70,524</u>	<u>77,708</u>	<u>1,515</u>	<u>-</u>	<u>23,492</u>	<u>15,315</u>
Total receipts						
Disbursements:						
General government	-	-	-	-	-	-
Public safety	49,588	82,912	581	-	-	11,279
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	7,703	-
Culture and recreation	-	-	-	-	-	-
	<u>49,588</u>	<u>82,912</u>	<u>581</u>	<u>-</u>	<u>7,703</u>	<u>11,279</u>
Total disbursements						
Excess (deficiency) of receipts over disbursements	<u>20,936</u>	<u>(5,204)</u>	<u>934</u>	<u>-</u>	<u>15,789</u>	<u>4,036</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)						
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	20,936	(5,204)	934	-	15,789	4,036
Cash and investment fund balance - beginning	<u>16,540</u>	<u>29,557</u>	<u>4,896</u>	<u>2,625</u>	<u>74,985</u>	<u>583</u>
Cash and investment fund balance - ending	<u>\$ 37,476</u>	<u>\$ 24,353</u>	<u>\$ 5,830</u>	<u>\$ 2,625</u>	<u>\$ 90,774</u>	<u>\$ 4,619</u>
<u>Cash and Investment Assets - December 31</u>						
Restricted assets:						
Cash and investments	<u>\$ 37,476</u>	<u>\$ 24,353</u>	<u>\$ 5,830</u>	<u>\$ 2,625</u>	<u>\$ 90,774</u>	<u>\$ 4,619</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General government	-	-	-	-	-	-
Highways, streets and roadways	-	-	-	-	-	-
Public safety	37,476	24,353	5,830	2,625	-	4,619
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	90,774	-
Debt service	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 37,476</u>	<u>\$ 24,353</u>	<u>\$ 5,830</u>	<u>\$ 2,625</u>	<u>\$ 90,774</u>	<u>\$ 4,619</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Community Corrections Project Income	Child Advocacy	Public Health Coordinator Grant	Emergency Management Grants	Health Bioterrorism	Election Maintenance
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	40,314	118,052	2,500	250
Charges for services	-	-	-	-	-	-
Fines and forfeits	452,439	50	-	-	-	-
Other	8,174	-	-	-	-	-
<b>Total receipts</b>	<b>460,613</b>	<b>50</b>	<b>40,314</b>	<b>118,052</b>	<b>2,500</b>	<b>250</b>
Disbursements:						
General government	-	-	-	-	-	250
Public safety	451,950	-	-	118,052	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	37,012	-	8,127	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>451,950</b>	<b>-</b>	<b>37,012</b>	<b>118,052</b>	<b>8,127</b>	<b>250</b>
Excess (deficiency) of receipts over disbursements	8,663	50	3,302	-	(5,627)	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8,663	50	3,302	-	(5,627)	-
Cash and investment fund balance - beginning	190,640	200	(2,359)	-	18,655	-
Cash and investment fund balance - ending	<u>\$ 199,303</u>	<u>\$ 250</u>	<u>\$ 943</u>	<u>\$ -</u>	<u>\$ 13,028</u>	<u>\$ -</u>
<b>Cash and Investment Assets - December 31</b>						
Restricted assets:						
Cash and investments	<u>\$ 199,303</u>	<u>\$ 250</u>	<u>\$ 943</u>	<u>\$ -</u>	<u>\$ 13,028</u>	<u>\$ -</u>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General government	-	-	-	-	-	-
Highways, streets and roadways	-	-	-	-	-	-
Public safety	199,303	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	250	943	-	13,028	-
Debt service	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b><u>\$ 199,303</u></b>	<b><u>\$ 250</u></b>	<b><u>\$ 943</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 13,028</u></b>	<b><u>\$ -</u></b>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Rainy Day	Superior Court Interpreter Grant	Children's Psychiatric Residential Treatment	Dubois Ruritan Pask Grant	Enhanced Access	Alcohol and Drug Services
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ 24,890	\$ -	\$ -	\$ -
Intergovernmental	743,721	1,000	3,232	-	-	-
Charges for services	-	-	-	-	202	-
Fines and forfeits	-	-	-	-	-	42,640
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>743,721</b>	<b>1,000</b>	<b>28,122</b>	<b>-</b>	<b>202</b>	<b>42,640</b>
<b>Disbursements:</b>						
General government	-	1,000	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	34,308	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>1,000</b>	<b>34,308</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>743,721</b>	<b>-</b>	<b>(6,186)</b>	<b>-</b>	<b>202</b>	<b>42,640</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>743,721</b>	<b>-</b>	<b>(6,186)</b>	<b>-</b>	<b>202</b>	<b>42,640</b>
<b>Cash and investment fund balance - beginning</b>	<b>412,772</b>	<b>-</b>	<b>30,105</b>	<b>2,518</b>	<b>-</b>	<b>-</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 1,156,493</b>	<b>\$ -</b>	<b>\$ 23,919</b>	<b>\$ 2,518</b>	<b>\$ 202</b>	<b>\$ 42,640</b>
<b>Cash and Investment Assets - December 31</b>						
<b>Restricted assets:</b>						
Cash and investments	\$ 1,156,493	\$ -	\$ 23,919	\$ 2,518	\$ 202	\$ 42,640
<b>Cash and Investment Fund Balance - December 31</b>						
<b>Restricted for:</b>						
Culture and recreation	\$ -	\$ -	\$ -	\$ 2,518	\$ -	\$ -
General government	1,156,493	-	-	-	202	-
Highways, streets and roadways	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	23,919	-	-	42,640
Debt service	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 1,156,493</b>	<b>\$ -</b>	<b>\$ 23,919</b>	<b>\$ 2,518</b>	<b>\$ 202</b>	<b>\$ 42,640</b>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	County Sex/ Violent Offender	County Sales Disclosure	Levy Excess	Hazmat Task Force	Drug Court Grants	Identification Security Protection
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	8,982	-
Charges for services	225	4,480	-	-	-	15,802
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	2,187	-
<b>Total receipts</b>	<b>225</b>	<b>4,480</b>	<b>-</b>	<b>-</b>	<b>11,169</b>	<b>15,802</b>
<b>Disbursements:</b>						
General government	-	4,282	24,153	-	-	-
Public safety	-	-	-	-	26,078	10,340
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>4,282</b>	<b>24,153</b>	<b>-</b>	<b>26,078</b>	<b>10,340</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>225</b>	<b>198</b>	<b>(24,153)</b>	<b>-</b>	<b>(14,909)</b>	<b>5,462</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>225</b>	<b>198</b>	<b>(24,153)</b>	<b>-</b>	<b>(14,909)</b>	<b>5,462</b>
<b>Cash and investment fund balance - beginning</b>	<b>-</b>	<b>12,812</b>	<b>24,153</b>	<b>4,350</b>	<b>20,733</b>	<b>16,198</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 225</b>	<b>\$ 13,010</b>	<b>\$ -</b>	<b>\$ 4,350</b>	<b>\$ 5,824</b>	<b>\$ 21,660</b>
<b>Cash and Investment Assets - December 31</b>						
<b>Restricted assets:</b>						
Cash and investments	\$ 225	\$ 13,010	\$ -	\$ 4,350	\$ 5,824	\$ 21,660
<b>Cash and Investment Fund Balance - December 31</b>						
<b>Restricted for:</b>						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General government	-	13,010	-	-	-	-
Highways, streets and roadways	-	-	-	-	-	-
Public safety	225	-	-	4,350	5,824	21,660
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 225</b>	<b>\$ 13,010</b>	<b>\$ -</b>	<b>\$ 4,350</b>	<b>\$ 5,824</b>	<b>\$ 21,660</b>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Drug Court User Fee	Drug Court Byrne Grant	Distressed Road Repayment	Cumulative Bridge	Jail Construction	Totals
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 723,896	\$ -	\$ 2,250,434
Intergovernmental	-	48,161	-	94,954	-	2,712,333
Charges for services	-	-	-	221,699	-	1,809,713
Fines and forfeits	5,640	-	-	-	-	668,179
Other	-	589	19,886	261,273	-	454,981
<b>Total receipts</b>	<b>5,640</b>	<b>48,750</b>	<b>19,886</b>	<b>1,301,822</b>	<b>-</b>	<b>7,895,640</b>
Disbursements:						
General government	-	-	-	-	-	293,651
Public safety	4,753	41,978	-	-	-	2,395,673
Highways and streets	-	-	-	1,385,799	-	1,790,314
Sanitation	-	-	-	-	-	206,810
Health and welfare	-	-	-	-	-	2,092,966
Culture and recreation	-	-	-	-	-	108,760
<b>Total disbursements</b>	<b>4,753</b>	<b>41,978</b>	<b>-</b>	<b>1,385,799</b>	<b>-</b>	<b>6,888,174</b>
Excess (deficiency) of receipts over disbursements	<b>887</b>	<b>6,772</b>	<b>19,886</b>	<b>(83,977)</b>	<b>-</b>	<b>1,007,466</b>
Other financing sources (uses):						
Transfers in	-	-	100,000	-	-	133,570
Transfers out	-	-	-	-	-	(31,570)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>102,000</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<b>887</b>	<b>6,772</b>	<b>119,886</b>	<b>(83,977)</b>	<b>-</b>	<b>1,109,466</b>
Cash and investment fund balance - beginning	<b>7,222</b>	<b>(6,772)</b>	<b>322,897</b>	<b>1,925,886</b>	<b>71,543</b>	<b>7,273,811</b>
Cash and investment fund balance - ending	<b>\$ 8,109</b>	<b>\$ -</b>	<b>\$ 442,783</b>	<b>\$ 1,841,909</b>	<b>\$ 71,543</b>	<b>\$ 8,383,277</b>
<b>Cash and Investment Assets - December 31</b>						
Restricted assets:						
Cash and investments	<b>\$ 8,109</b>	<b>\$ -</b>	<b>\$ 442,783</b>	<b>\$ 1,841,909</b>	<b>\$ 71,543</b>	<b>\$ 8,383,277</b>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,447
General government	-	-	-	-	-	3,020,945
Highways, streets and roadways	-	-	-	1,841,909	-	1,960,251
Public safety	8,109	-	-	-	71,543	1,522,121
Sanitation	-	-	-	-	-	182,425
Health and welfare	-	-	-	-	-	1,021,305
Debt service	-	-	442,783	-	-	442,783
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 8,109</b>	<b>\$ -</b>	<b>\$ 442,783</b>	<b>\$ 1,841,909</b>	<b>\$ 71,543</b>	<b>\$ 8,383,277</b>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007

	<u>Tax Sale Surplus</u>	<u>State Fees</u>	<u>Inheritance Tax</u>	<u>Surplus Tax</u>	<u>Tax Sale Redemption</u>
Additions:					
Agency fund additions	\$ 10,233	\$ 155,194	\$ 2,456,905	\$ 24,609	\$ 4,094
Deductions:					
Agency fund deductions	<u>2,317</u>	<u>177,135</u>	<u>2,317,235</u>	<u>26,398</u>	<u>4,094</u>
Excess (deficiency) of total additions over total deductions	7,916	(21,941)	139,670	(1,789)	-
Cash and investment fund balance - beginning	<u>7,029</u>	<u>32,141</u>	<u>207,902</u>	<u>2,670</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 14,945</u>	<u>\$ 10,200</u>	<u>\$ 347,572</u>	<u>\$ 881</u>	<u>\$ -</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	<u>Congressional Interest</u>	<u>Education Plate Fee</u>	<u>County Sheriff</u>	<u>Tax Distribution</u>	<u>Welfare Trust</u>
Additions:					
Agency fund additions	\$ 2,904	\$ 3,675	\$ 901,814	\$ 62,770,228	\$ 2,455
Deductions:					
Agency fund deductions	<u>696</u>	<u>3,450</u>	<u>901,814</u>	<u>62,770,228</u>	<u>1,175</u>
Excess (deficiency) of total additions over total deductions	2,208	225	-	-	1,280
Cash and investment fund balance - beginning	<u>36,112</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,246</u>
Cash and investment fund balance - ending	<u>\$ 38,320</u>	<u>\$ 225</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,526</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	<u>County Payroll</u>	<u>Clerk of the Circuit Court</u>	<u>Community Corrections</u>	<u>Park and Recreation</u>	<u>Sheriff's Inmate Trust</u>
Additions:					
Agency fund additions	\$ 10,591,635	\$ 4,802,867	\$ 462,672	\$ 23,945	\$ 63,612
Deductions:					
Agency fund deductions	<u>10,589,857</u>	<u>4,289,330</u>	<u>453,398</u>	<u>24,075</u>	<u>59,443</u>
Excess (deficiency) of total additions over total deductions	1,778	513,537	9,274	(130)	4,169
Cash and investment fund balance - beginning	<u>22,685</u>	<u>289,682</u>	<u>29,608</u>	<u>181</u>	<u>9,124</u>
Cash and investment fund balance - ending	<u>\$ 24,463</u>	<u>\$ 803,219</u>	<u>\$ 38,882</u>	<u>\$ 51</u>	<u>\$ 13,293</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	<u>County Recorder</u>	<u>County Treasurer</u>	<u>Circuit Court Juvenile Restitution</u>	<u>Circuit Court Adult Restitution</u>	<u>Superior Court Restitution</u>
Additions:					
Agency fund additions	\$ 189,098	\$ 59,129,965	\$ 19,721	\$ 30,687	\$ 18,418
Deductions:					
Agency fund deductions	<u>189,580</u>	<u>59,536,631</u>	<u>18,285</u>	<u>35,234</u>	<u>18,440</u>
Excess (deficiency) of total additions over total deductions	(482)	(406,666)	1,436	(4,547)	(22)
Cash and investment fund balance - beginning	<u>17,012</u>	<u>905,841</u>	<u>2,519</u>	<u>6,442</u>	<u>5,202</u>
Cash and investment fund balance - ending	<u>\$ 16,530</u>	<u>\$ 499,175</u>	<u>\$ 3,955</u>	<u>\$ 1,895</u>	<u>\$ 5,180</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	<u>Law Enforcement Continuing Education</u>	<u>City/Town Court Costs</u>	<u>Sewage Collections</u>	<u>State Forestry Sales</u>	<u>Probation Department</u>
Additions:					
Agency fund additions	\$ 8,538	\$ 14,294	\$ 11,636	\$ 2,602	\$ 135,036
Deductions:					
Agency fund deductions	<u>2,874</u>	<u>14,821</u>	<u>11,636</u>	<u>2,602</u>	<u>130,220</u>
Excess (deficiency) of total additions over total deductions	5,664	(527)	-	-	4,816
Cash and investment fund balance - beginning	<u>97,600</u>	<u>1,540</u>	<u>-</u>	<u>-</u>	<u>7,541</u>
Cash and investment fund balance - ending	<u>\$ 103,264</u>	<u>\$ 1,013</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,357</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	<u>County Health</u>	<u>Indiana 15 Regional Planning Commission</u>	<u>Prosecuting Attorney</u>	<u>Sanitation Department</u>	<u>Drug Court</u>
Additions:					
Agency fund additions	\$ 331,346	\$ 18,749	\$ 36,016	\$ 202,846	\$ 5,110
Deductions:					
Agency fund deductions	<u>331,346</u>	<u>17,853</u>	<u>36,979</u>	<u>202,831</u>	<u>5,640</u>
Excess (deficiency) of total additions over total deductions	-	896	(963)	15	(530)
Cash and investment fund balance - beginning	<u>250</u>	<u>-</u>	<u>1,251</u>	<u>16,009</u>	<u>650</u>
Cash and investment fund balance - ending	<u>\$ 250</u>	<u>\$ 896</u>	<u>\$ 288</u>	<u>\$ 16,024</u>	<u>\$ 120</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	<u>Convention and Tourism</u>	<u>Overpayments</u>	<u>Children with Special Health Care Needs</u>	<u>Health Care for the Indigent</u>	<u>Medical Assistance to Wards</u>
Additions:					
Agency fund additions	\$ 357,921	\$ 9,402	\$ 20,724	\$ 135,859	\$ 46,054
Deductions:					
Agency fund deductions	<u>357,907</u>	<u>9,375</u>	<u>20,724</u>	<u>135,859</u>	<u>46,054</u>
Excess (deficiency) of total additions over total deductions	14	27	-	-	-
Cash and investment fund balance - beginning	<u>-</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 14</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Probation Interstate Compact	Riverboat Wagering	Homestead Credit Wagering	Indiana Railway Museum	Totals
Additions:					
Agency fund additions	\$ 337	\$ 889,182	\$ 1,533,360	\$ 35,676	\$ 145,459,419
Deductions:					
Agency fund deductions	375	889,182	-	35,676	143,670,769
Excess (deficiency) of total additions over total deductions	(38)	-	1,533,360	-	1,788,650
Cash and investment fund balance - beginning	38	-	-	-	1,711,278
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,533,360</u>	<u>\$ -</u>	<u>\$ 3,499,928</u>

Deputies

Sheryl Sendelweck  
Sandy Morton  
Kelly Friedman

**Janet L. Sendelweck**  
**Auditor of Dubois County**

One Courthouse Square  
Jasper, Indiana 47546  
Phone: 812-481-7000  
Fax: 812-481-7044

Deputies

Gail Hurst  
Chris Hopf  
Mary Lueken

DUBOIS COUNTY, INDIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF CAPITAL ASSETS

For The Year Ended December 31, 2007

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.

General infrastructure assets-bridges (those reported by governmental activities) are included regardless of their acquisition date or amount. General infrastructure assets-roads are included if acquired (purchased, constructed, or donated) after July 1, 1980, or if they received major renovations, restorations, or improvements after that date. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional infrastructure assets each period, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental Activities:	
Capital Assets, not being depreciated:	
Land Improvements	\$ 336,200
Buildings	\$ 6,417,697
Machinery & Equipment	\$ 6,727,513
Infrastructure	<u>\$178,692,053</u>
 Total Government Activities, Capital Assets not being depreciated	 <u><b>\$192,173,463</b></u>

Deputies  
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Sandy Morton  
Kelly Friedman

**Janet L. Sendelweck**  
**Auditor of Dubois County**

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DUBOIS COUNTY, INDIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF LONG-TERM DEBT

For The Year Ended December 31, 2007

<u>Description of Asset</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:		
Capital leases:		
Sheriff's Vehicles	\$ 82,197	\$39,824
Distressed Road Loan Payable	<u>\$1,000,000</u>	<u>\$ 0</u>
 Total Governmental Activities Long-Term Debt	 <u><b>\$1,082,197</b></u>	 <u><b>\$39,824</b></u>

DUBOIS COUNTY  
OTHER REPORT

The annual report presented herein was prepared in addition to the official report prepared for the individual County office listed below:

County Auditor

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF DUBOIS COUNTY, INDIANA

Compliance

We have audited the compliance of the Dubois County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2007. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2007.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 15, 2008

DUBOIS COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2007

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	FY 2007 FY 2008	\$ 87,763 <u>26,407</u>
Total for federal grantor agency			<u>114,170</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	06VA026 2006-VA-GX-0039 2007-VA-GX-0056	55,261 16,369 <u>16,595</u>
Total for program			<u>88,225</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2005-DJ-BX-0759 2006-DJ-BX-0051	22,831 <u>18,161</u>
Total for program			<u>40,992</u>
Total for federal grantor agency			<u>129,218</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205	BR-NBIS (546) BR-9914 (023)	917 <u>269,739</u>
Total for cluster			<u>270,656</u>
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety	20.600	OP-07-01-01-86	<u>2,626</u>
Pass-Through Indiana Department of Transportation Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HMEP #12	<u>2,598</u>
Total for federal grantor agency			<u>273,282</u>
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>			
Pass-Through Indiana Office of the Secretary of State Help America Vote Act Requirements Payments	90.401	2005-HAVA-Title III	<u>250</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Child Services Public Health Emergency Preparedness	93.069	5U90TP517024-08	<u>5,544</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

DUBOIS COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2007  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Supreme Court State Grants for Protection and Advocacy Services Child Abuse Prevention and Treatment Act, Title 45	93.267	FY 2006	<u>3,500</u>
Pass-Through Indiana Department of Health Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	FY 2007 FY 2007 PBRS 04-A-19	29,773 7,239 <u>2,583</u>
Total for program			<u>39,595</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement County Prosecutor's Expense County Clerk's Expense Indirect Costs	93.563		66,105 13,043 <u>8,023</u>
Total for program			<u>87,171</u>
Voting Access for Individuals with Disabilities - Grants to States	93.617		<u>1,585</u>
Total for federal grantor agency			<u>131,851</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	FY 2006	<u>21,431</u>
Homeland Security Grant Program	97.067	800MZ Radio	<u>69,060</u>
State Homeland Security Program Domestic Preparedness Equipment	97.073	FY 2004 FY 2006	11,250 <u>17,901</u>
Total for program			<u>29,151</u>
Law Enforcement Terrorism Prevention Program	97.074		<u>19,841</u>
Total for federal grantor agency			<u>139,483</u>
Total federal awards expended			<u>\$ 796,395</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

DUBOIS COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Dubois County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2007:

Program Title	Federal CFDA Number	2007
Crime Victim Assistance	16.575	\$ 55,261

DUBOIS COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

DUBOIS COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

DUBOIS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 15, 2008, with Martha A. Wehr, prior Auditor; Janet L. Sendelweck, Auditor; John G. Burger, President of the Board of County Commissioners; and Jerry Hunefeld, County Council member. Our report disclosed no material items that warrant comment at this time.