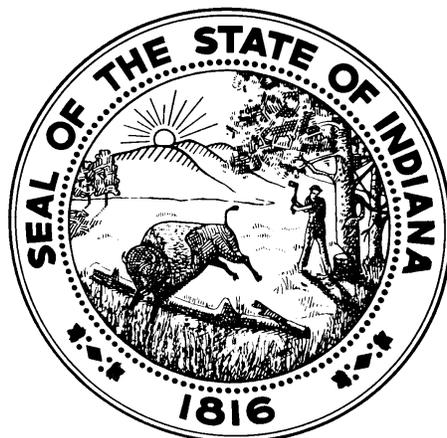


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

ANNUAL FINANCIAL REPORT

2008

DUBOIS COUNTY, INDIANA



FILED

09/30/2009

TABLE OF CONTENTS

| <u>Description</u> | <u>Page</u> |
|--|-------------|
| Schedule of Officials | 2 |
| Independent Auditor's Report on Financial Statements and Supplementary Schedule of Expenditures of Federal Awards | 3-4 |
| 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 | 5-6 |
| Basic Financial Statements: | |
| Government-Wide Financial Statements: | |
| Statement of Activities and Net Assets – Cash and Investment Basis | 7 |
| Fund Financial Statements: | |
| Governmental Funds: | |
| Statement of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Governmental Funds | 8 |
| Proprietary Funds: | |
| Statement of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Proprietary Fund | 9 |
| Fiduciary Funds: | |
| Statement of Additions, Deductions, and Changes in Cash and Investment Balances – Fiduciary Funds | 10 |
| Notes to Financial Statements | 11-23 |
| Required Supplementary Information: | |
| Schedules of Funding Progress | 24 |
| Supplementary Information: | |
| Combining Schedule of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Other Governmental Funds..... | 25-35 |
| Combining Schedule of Additions, Deductions, and Changes in Cash and Investment Balances – Agency Funds..... | 36-40 |
| Schedule of Capital Assets..... | 41 |
| Schedule of Long-Term Debt | 42 |
| Other Reports..... | 43 |
| Supplemental Audit of Federal Awards: | |
| 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..... | 46-47 |
| Schedule of Expenditures of Federal Awards | 48 |
| Note to Schedule of Expenditures of Federal Awards..... | 49 |
| Schedule of Findings and Questioned Costs | 50-55 |
| Auditee Prepared Schedules: | |
| Summary Schedule of Prior Audit Findings | 56 |
| Corrective Action Plan..... | 57-62 |
| Exit Conference..... | 63 |

SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|---|--|
| Auditor | Janet L. Sendelweck | 01-01-08 to 12-31-11 |
| Treasurer | Bonnie J. Luebbehusen Chad A. Blessinger | 01-01-05 to 12-31-08 01-01-09 to 12-31-12 |
| Clerk | Kathy Hopf | 01-01-07 to 12-31-10 |
| Sheriff | Terry Tanner | 01-01-07 to 12-31-10 |
| Recorder | Brenda K. Schnarr | 01-01-07 to 12-31-10 |
| President of the Board of County Commissioners | John G. Burger Randall L. Fleck | 01-01-08 to 12-31-08 01-01-09 to 12-31-09 |
| President of the County Council | Gregory A. Kendall | 01-01-08 to 12-31-09 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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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, 2008, 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, 2008, 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 September 8, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. 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

September 8, 2009



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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, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 8, 2009. 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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we considered to be significant deficiencies.

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. We consider the deficiencies described in items 2008-1, 2008-2, 2008-3, 2008-4, and 2008-5 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies in internal control over financial reporting.

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. However, we believe that none of the significant deficiencies described above is a material weakness.

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.

We noted certain matters that we reported to management in a separate letter dated September 8, 2009.

The County's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, the County Commissioners, 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

September 8, 2009

DUBOIS COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2008

| <u>Functions/Programs</u> | <u>Disbursements</u> | <u>Program Receipts</u> | | <u>Net (Disbursement) Receipt and Changes in Net Assets</u> |
|--|-----------------------------|---------------------------------|---|---|
| | | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | <u>Primary Government</u> |
| | | | | <u>Governmental Activities</u> |
| Primary government: | | | | |
| Governmental activities: | | | | |
| General government | \$ 8,830,339 | \$ 639,991 | \$ 25,584 | \$ (8,164,764) |
| Public safety | 4,504,983 | 1,825,903 | 52,401 | (2,626,679) |
| Highways and streets | 3,573,376 | - | 2,102,713 | (1,470,663) |
| Sanitation | 340,637 | 199,785 | - | (140,852) |
| Health and welfare | 1,894,079 | 268,719 | 673,398 | (951,962) |
| Economic development | 1,122,160 | - | - | (1,122,160) |
| Culture and recreation | 452,389 | 22,339 | - | (430,050) |
| Principal and interest on indebtedness | 242,901 | - | - | (242,901) |
| Total primary government | <u>\$ 20,960,864</u> | <u>\$ 2,956,737</u> | <u>\$ 2,854,096</u> | <u>(15,150,031)</u> |
| General receipts: | | | | |
| | | | | 7,531,190 |
| | | | | 4,289,894 |
| | | | | 4,299,151 |
| | | | | 1,457,044 |
| | | | | 28,978 |
| | | | | 62,578 |
| | | | | <u>1,058,568</u> |
| | | | | 18,727,403 |
| | | | | 3,577,372 |
| | | | | <u>26,916,221</u> |
| | | | | <u>\$ 30,493,593</u> |
| Assets | | | | |
| Cash and investments | | | | \$ 7,533,948 |
| Restricted assets: | | | | |
| Cash and investments | | | | <u>22,959,645</u> |
| Total assets | | | | <u>\$ 30,493,593</u> |
| Net Assets | | | | |
| Restricted for: | | | | |
| General government | | | | \$ 3,938,965 |
| Public safety | | | | 1,487,140 |
| Highways and streets | | | | 1,137,320 |
| Sanitation | | | | 216,137 |
| Health and welfare | | | | 1,784,543 |
| Culture and recreation | | | | 299,730 |
| Debt service | | | | 558,102 |
| Capital outlay | | | | 13,270,918 |
| Other purposes | | | | 266,790 |
| Unrestricted | | | | <u>7,533,948</u> |
| Total net assets | | | | <u>\$ 30,493,593</u> |

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, 2008

| | General | Highway | Cumulative Capital Development | County Economic Development Income Tax | Other Governmental Funds | Totals |
|---|---------------------|-------------------|--------------------------------------|---|--------------------------------|----------------------|
| Receipts: | | | | | | |
| Taxes | \$ 6,513,338 | \$ 81,159 | \$ 610,102 | \$ 1,832,537 | \$ 3,240,698 | \$ 12,277,834 |
| Intergovernmental | 1,552,374 | 2,484,498 | 66,806 | - | 3,346,611 | 7,450,289 |
| Charges for services | 243,312 | - | - | - | 1,417,471 | 1,660,783 |
| Fines and forfeits | 214,343 | - | - | - | 785,632 | 999,975 |
| Interfund loans | - | - | - | 100,000 | 100,000 | 200,000 |
| Other | 894,608 | 237,611 | 7,200 | - | 198,448 | 1,337,867 |
| Total receipts | 9,417,975 | 2,803,268 | 684,108 | 1,932,537 | 9,088,860 | 23,926,748 |
| Disbursements: | | | | | | |
| General government | 5,847,253 | - | - | - | 1,483,392 | 7,330,645 |
| Public safety | 2,557,272 | - | - | - | 2,175,109 | 4,732,381 |
| Highways and streets | - | 2,646,602 | - | - | 706,301 | 3,352,903 |
| Sanitation | 119,732 | - | - | - | 220,905 | 340,637 |
| Health and welfare | - | - | - | - | 2,003,112 | 2,003,112 |
| Culture and recreation | - | - | - | - | 475,889 | 475,889 |
| Interfund loans | - | - | - | 100,000 | 100,000 | 200,000 |
| Debt service: | | | | | | |
| Principal | - | - | - | - | 242,901 | 242,901 |
| Capital outlay: | | | | | | |
| General government | 41,652 | - | 426,905 | - | 15,163 | 483,720 |
| Public safety | 11,412 | - | - | - | 13,077 | 24,489 |
| Highways and streets | - | 572,648 | - | - | - | 572,648 |
| Health and welfare | - | - | - | - | 1,422 | 1,422 |
| Economic development | - | - | - | 1,122,160 | - | 1,122,160 |
| Total disbursements | 8,577,321 | 3,219,250 | 426,905 | 1,222,160 | 7,437,271 | 20,882,907 |
| Excess (deficiency) of receipts over disbursements | 840,654 | (415,982) | 257,203 | 710,377 | 1,651,589 | 3,043,841 |
| Other financing sources (uses): | | | | | | |
| Net proceeds from borrowings | - | - | - | 28,978 | - | 28,978 |
| Transfers in | - | - | - | - | 546,271 | 546,271 |
| Transfers out | (64,050) | (12,006) | (7,902) | (429,391) | (32,922) | (546,271) |
| Other receipts | 228,847 | - | - | 2,280 | 255,404 | 486,531 |
| Total other financing sources (uses) | 164,797 | (12,006) | (7,902) | (398,133) | 768,753 | 515,509 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 1,005,451 | (427,988) | 249,301 | 312,244 | 2,420,342 | 3,559,350 |
| Cash and investment fund balance - beginning | 6,528,497 | 1,342,709 | 3,371,096 | 7,040,964 | 8,384,187 | 26,667,453 |
| Cash and investment fund balance - ending | \$ 7,533,948 | \$ 914,721 | \$ 3,620,397 | \$ 7,353,208 | \$ 10,804,529 | 30,226,803 |
| 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. | | | | | | |
| | | | | | | 266,790 |
| Net assets of governmental activities | | | | | | \$ 30,493,593 |
| Cash and Investment Assets - Ending | | | | | | |
| Cash and investments | \$ 7,533,948 | \$ - | \$ - | \$ - | \$ - | \$ 7,533,948 |
| Restricted assets: | | | | | | |
| Cash and investments | - | 914,721 | 3,620,397 | 7,353,208 | 10,804,529 | 22,692,855 |
| Total cash and investment assets - ending | \$ 7,533,948 | \$ 914,721 | \$ 3,620,397 | \$ 7,353,208 | \$ 10,804,529 | \$ 30,226,803 |
| Cash and Investment Fund Balance - Ending | | | | | | |
| Restricted for: | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ 3,938,965 | \$ 3,938,965 |
| Public safety | - | - | - | - | 1,487,140 | 1,487,140 |
| Highways and streets | - | 914,721 | - | - | 222,599 | 1,137,320 |
| Sanitation | - | - | - | - | 216,137 | 216,137 |
| Health and welfare | - | - | - | - | 1,784,543 | 1,784,543 |
| Culture and recreation | - | - | - | - | 299,730 | 299,730 |
| Debt service | - | - | - | - | 558,102 | 558,102 |
| Capital outlay | - | - | 3,620,397 | 7,353,208 | 2,297,313 | 13,270,918 |
| Unrestricted | 7,533,948 | - | - | - | - | 7,533,948 |
| Total cash and investment fund balance - ending | \$ 7,533,948 | \$ 914,721 | \$ 3,620,397 | \$ 7,353,208 | \$ 10,804,529 | \$ 30,226,803 |

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, 2008

| | <u>Internal Service Fund</u> |
|--|--------------------------------------|
| Operating receipts: | |
| Other | \$ 1,903,943 |
| Operating disbursements: | |
| Insurance claims and premiums | 1,832,489 |
| Other | <u>53,432</u> |
| Total operating disbursements | <u>1,885,921</u> |
| Excess of operating receipts over operating disbursements | <u>18,022</u> |
| Cash and investment fund balance - beginning | <u>248,768</u> |
| Cash and investment fund balance - ending | <u>\$ 266,790</u> |
| <u>Cash and Investment Assets - December 31</u> | |
| Restricted assets: | |
| Cash and investments | <u>\$ 266,790</u> |
| <u>Cash and Investment Fund Balance - December 31</u> | |
| Restricted for: | |
| Other purposes | <u>\$ 266,790</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, 2008

| | Pension Trust Fund | Private-Purpose Trust Fund | Agency Funds |
|--|-----------------------|-------------------------------|-----------------|
| Additions: | | | |
| Contributions: | | | |
| Employer | \$ 89,210 | \$ - | |
| Plan members | 35,427 | - | |
| Total contributions | 124,637 | - | |
| Investment earnings: | | | |
| Interest | 24,797 | - | |
| Dividends | 44,566 | - | |
| Total investment earnings | 69,363 | - | |
| Less investment disbursements | (71,993) | - | |
| Net investment earnings | (2,630) | - | |
| Total additions | 122,007 | - | |
| Deductions: | | | |
| Benefits | 74,249 | - | |
| Administrative and general | 22,326 | - | |
| Total deductions | 96,575 | - | |
| Excess of total additions over total deductions | 25,432 | - | |
| Cash and investment fund balance - beginning | 1,922,680 | 17,402 | |
| Cash and investment fund balance - ending | \$ 1,948,112 | \$ 17,402 | \$ 1,920,466 |

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 Dubois County Airport Authority and the Dubois County Solid Waste District, 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, 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 of 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 are used to pay administrative fees, insurance claims, and insurance premiums.

The pension trust fund accounts 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 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. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

3. 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.

4. 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.

5. Equity Classification

Government-Wide Statements

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

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

- 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.

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

1. 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.

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

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.

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 government-wide 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.

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 Deficits

At December 31, 2008, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

| Fund | 2008 |
|----------------------------|-----------|
| Crime Victims Assistance | \$ 14,949 |
| WIC Local Grants/Donations | 260 |

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the funds being reimbursement grant funds; these deficits are to be repaid from future receipts.

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 County does not have a deposit policy for custodial credit risk. 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

As of December 31, 2008, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

| Investment Type | Sheriff's Retirement and Benefit Pension Plans |
|--------------------------------|---|
| U.S. treasuries and securities | \$ 84,039 |
| U.S. agencies | 160,352 |
| Mutual funds | 965,189 |
| Corporate bonds and notes | 176,136 |
| Corporate stocks | 140,738 |
| Total | \$ 1,526,454 |

Statutory Authorization for Investments

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

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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 County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

The following investments held by the County and the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

Sheriff's Retirement and Benefit Pension Plans:

| <u>Investment Type</u> | <u>Not in the Government's Name</u> |
|--------------------------------|---|
| U.S. treasuries and securities | \$ 84,039 |
| U.S. agencies | 160,352 |
| Mutual funds | 965,189 |
| Corporate bonds and notes | 176,136 |
| Corporate stocks | <u>140,738</u> |
| Total | <u>\$ 1,526,454</u> |

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

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 | \$ - | \$ - | \$ 84,039 |
| U.S. agencies | 25,820 | - | 134,532 |
| Corporate bonds and notes | 50,004 | 100,838 | 25,294 |
| Totals | <u>\$ 75,824</u> | <u>\$ 100,838</u> | <u>\$ 243,865</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. The County does not have a formal investment policy for credit risk for investments.

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

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 |
| AAA | Aaa | \$ - | \$ 24,936 | \$ 160,352 |
| AA | Aa | - | 25,294 | - |
| A | A | - | 125,906 | - |
| Unrated | Unrated | 965,189 | - | - |
| Totals | | <u>\$ 965,189</u> | <u>\$ 176,136</u> | <u>\$ 160,352</u> |

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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, 2008, were as follows:

| Transfer From | Transfer To | 2008 |
|--|--------------------------|-------------------|
| General Fund | Other governmental funds | \$ 64,050 |
| Highway Fund | Other governmental funds | 12,006 |
| Cumulative Capital Development | Other governmental funds | 7,902 |
| County Economic Development Income Tax | Other governmental funds | 429,391 |
| Other governmental funds | Other governmental funds | 32,922 |
| Total | | <u>\$ 546,271</u> |

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

C. Restatements and Reclassifications

For the year ended December 31, 2008, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by opinion unit.

| Opinion Unit | Balance as Reported December 31, 2007 | Fund Reclassification | Balance as Restated January 1, 2008 |
|--|--|--------------------------|--|
| Governmental activities | \$ 26,915,311 | \$ 910 | \$ 26,916,221 |
| Aggregate remaining funds (other governmental funds) | 8,383,277 | 910 | 8,384,187 |
| Aggregate remaining funds (agency funds) | 3,499,928 | (910) | 3,499,018 |

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 for 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. Subsequent Events

Beginning in 2009, the State Pension Relief Fund shall pay to each unit of local government with Pre-1977 Local Police and Fire Fighter Pension obligations, the total amount of pension, disability, and survivor benefit payments. The Pre-1977 funds include the 1925 Police Pension Fund, the 1937 Firefighters' Fund, and the 1953 Police Pension Fund. For property taxes due and payable after December 31, 2008, the Indiana Department of Local Government Finance shall reduce the maximum permissible property tax levy of any civil taxing unit and special service district by the amount of the payment to be made in 2009 by the State for the obligations.

C. 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, 2008, 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

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

construction bids for the project. As of December 31, 2008, 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.

D. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for the 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.

E. 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

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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

| | <u>PERF</u> | <u>County Police Retirement Plan</u> | <u>County Police Benefit Plan</u> |
|--|---------------------|--|---|
| Annual required contribution | \$ 346,065 | \$ 74,676 | \$ 6,746 |
| Interest on net pension obligation | (6,891) | (3,607) | - |
| Adjustment to annual required contribution | <u>7,853</u> | <u>5,179</u> | <u>-</u> |
| Annual pension cost | 347,027 | 76,248 | 6,746 |
| Contributions made | <u>398,438</u> | <u>98,510</u> | <u>6,746</u> |
| Decrease in net pension obligation | (51,411) | (22,262) | - |
| Net pension obligation, beginning of year | <u>(95,050)</u> | <u>(51,530)</u> | <u>-</u> |
| Net pension obligation, end of year | <u>\$ (146,461)</u> | <u>\$ (73,792)</u> | <u>\$ -</u> |

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

| | PERF | County Police Retirement Plan | County Police Benefit Plan |
|------------------------------------|---|---|---|
| Contribution rates: | | | |
| County | 6.5% | 14% | 1% |
| Plan members | 3% | 6% | 6% |
| Actuarial valuation date | 07-01-08 | 01-01-09 | 01-01-09 |
| 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 | 30 years | 30 years | 30 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 |
| | | | |
| <u>Actuarial Assumptions</u> | PERF | County Police Retirement Plan | County Police Benefit Plan |
| 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

| | Year Ending | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
|-------------------------------|----------------|---------------------------------|-------------------------------------|------------------------------|
| PERF | 06-30-06 | \$ 311,675 | 85% | \$ (141,613) |
| | 06-30-07 | 329,626 | 86% | (95,050) |
| | 06-30-08 | 347,027 | 115% | (146,461) |
| County Police Retirement Plan | 12-31-06 | 87,497 | 105% | (15,471) |
| | 12-31-07 | 68,449 | 154% | (51,530) |
| | 12-31-08 | 76,248 | 129% | (73,792) |
| County Police Benefit Plan | 12-31-06 | 6,962 | 100% | - |
| | 12-31-07 | 6,986 | 100% | - |
| | 12-31-08 | 6,746 | 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) |
|--------------------------------|--|---|--------------------------|--------------------------|---------------------------|--|
| 07-01-06 | \$ 4,892,659 | \$ 5,409,315 | \$ (516,656) | 90% | \$ 4,960,207 | (10%) |
| 07-01-07 | 5,524,347 | 6,082,187 | (557,840) | 91% | 5,035,711 | (11%) |
| 07-01-08 | 6,117,936 | 6,440,652 | (322,716) | 95% | 5,100,310 | (6%) |

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) |
|--------------------------------|--|---|--------------------------|--------------------------|---------------------------|--|
| 01-01-04 | \$ 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% |
| 01-01-09 | 1,950,042 | 2,019,940 | (69,898) | 97% | 690,938 | (10%) |

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, 2008

| | Local Road And Street | Accident Reports | Firearms Training | Park Nonreverting Operating | Health | Alcohol And Drug Services | Sheriff Donation |
|---|--------------------------|---------------------|----------------------|-----------------------------------|-------------------|---------------------------------|---------------------|
| Receipts: | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ 275,947 | \$ - | \$ - |
| Intergovernmental | 357,185 | - | - | - | 129,112 | - | - |
| Charges for services | - | 741 | 16,720 | - | 268,719 | - | - |
| Fines and forfeits | - | - | - | - | - | 99,574 | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other | 5,048 | - | - | 2,442 | 8,485 | - | 2,058 |
| Total receipts | 362,233 | 741 | 16,720 | 2,442 | 682,263 | 99,574 | 2,058 |
| Disbursements: | | | | | | | |
| General government | - | - | - | - | - | - | 5,583 |
| Public safety | - | - | 17,564 | - | - | 88,451 | - |
| Highways and streets | 257,976 | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | 642,452 | - | - |
| Culture and recreation | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Debt service: | | | | | | | |
| Principal | - | - | - | - | - | - | - |
| Capital outlay: | | | | | | | |
| General government | - | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | 1,422 | - | - |
| Total disbursements | 257,976 | - | 17,564 | - | 643,874 | 88,451 | 5,583 |
| Excess (deficiency) of receipts over disbursements | 104,257 | 741 | (844) | 2,442 | 38,389 | 11,123 | (3,525) |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | (4,076) | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | (4,076) | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 104,257 | 741 | (844) | 2,442 | 34,313 | 11,123 | (3,525) |
| Cash and investment fund balance - beginning | 118,342 | 894 | 28,998 | 82,010 | 377,677 | 42,640 | 5,941 |
| Cash and investment fund balance - ending | <u>\$ 222,599</u> | <u>\$ 1,635</u> | <u>\$ 28,154</u> | <u>\$ 84,452</u> | <u>\$ 411,990</u> | <u>\$ 53,763</u> | <u>\$ 2,416</u> |
| Cash and Investment Assets - Ending | | | | | | | |
| Restricted assets: | | | | | | | |
| Cash and investments | <u>\$ 222,599</u> | <u>\$ 1,635</u> | <u>\$ 28,154</u> | <u>\$ 84,452</u> | <u>\$ 411,990</u> | <u>\$ 53,763</u> | <u>\$ 2,416</u> |
| Cash and Investment Fund Balance - Ending | | | | | | | |
| Restricted for: | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | - | 1,635 | 28,154 | - | - | 53,763 | 2,416 |
| Highways and streets | 222,599 | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | 411,990 | - | - |
| Culture and recreation | - | - | - | 84,452 | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Total cash and investment fund balance - ending | <u>\$ 222,599</u> | <u>\$ 1,635</u> | <u>\$ 28,154</u> | <u>\$ 84,452</u> | <u>\$ 411,990</u> | <u>\$ 53,763</u> | <u>\$ 2,416</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, 2008
 (Continued)

| | Health Bioterrorism Grant | County Law Enforcement Continuing Education | Vehicle Inspection | Clerk's Records Perpetuation | Enhanced Access Recorder | Emergency Telephone System | Drug Free Community |
|---|---------------------------------|--|-----------------------|------------------------------------|--------------------------------|----------------------------------|------------------------|
| Receipts: | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 42,499 | - | - | - | - | - | - |
| Charges for services | - | 340 | 235 | - | 935 | 587,783 | - |
| Fines and forfeits | - | - | - | 13,482 | - | - | 39,022 |
| Interfund loans | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - |
| Total receipts | 42,499 | 340 | 235 | 13,482 | 935 | 587,783 | 39,022 |
| Disbursements: | | | | | | | |
| General government | 41,967 | - | - | 544 | - | - | - |
| Public safety | - | 150 | - | - | - | 581,562 | 50,000 |
| Highways and streets | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Debt service: | | | | | | | |
| Principal | - | - | - | - | - | - | - |
| Capital outlay: | | | | | | | |
| General government | - | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Total disbursements | 41,967 | 150 | - | 544 | - | 581,562 | 50,000 |
| Excess (deficiency) of receipts over disbursements | 532 | 190 | 235 | 12,938 | 935 | 6,221 | (10,978) |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - |
| Other receipts | 1,152 | - | - | - | - | - | - |
| Total other financing sources (uses) | 1,152 | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 1,684 | 190 | 235 | 12,938 | 935 | 6,221 | (10,978) |
| Cash and investment fund balance - beginning | 13,028 | 7,924 | 302 | 60,046 | 202 | 298,388 | 54,453 |
| Cash and investment fund balance - ending | <u>\$ 14,712</u> | <u>\$ 8,114</u> | <u>\$ 537</u> | <u>\$ 72,984</u> | <u>\$ 1,137</u> | <u>\$ 304,609</u> | <u>\$ 43,475</u> |
| Cash and Investment Assets - Ending | | | | | | | |
| Restricted assets: | | | | | | | |
| Cash and investments | <u>\$ 14,712</u> | <u>\$ 8,114</u> | <u>\$ 537</u> | <u>\$ 72,984</u> | <u>\$ 1,137</u> | <u>\$ 304,609</u> | <u>\$ 43,475</u> |
| Cash and Investment Fund Balance - Ending | | | | | | | |
| Restricted for: | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ 72,984 | \$ 1,137 | \$ - | \$ - |
| Public safety | - | 8,114 | 537 | - | - | 304,609 | 43,475 |
| Highways and streets | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - |
| Health and welfare | 14,712 | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Total cash and investment fund balance - ending | <u>\$ 14,712</u> | <u>\$ 8,114</u> | <u>\$ 537</u> | <u>\$ 72,984</u> | <u>\$ 1,137</u> | <u>\$ 304,609</u> | <u>\$ 43,475</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, 2008
 (Continued)

| | Drug Enforcement | Emergency Planning/Right To Know | Convention and Tourism | Parks And Recreation | Property Reassessment | Prosecutor Title IV-D #1 | Juvenile Probation Service |
|---|---------------------|--|---------------------------|-------------------------|--------------------------|--------------------------------|----------------------------------|
| Receipts: | | | | | | | |
| Taxes | \$ - | \$ - | \$ 375,591 | \$ 99,168 | \$ 176,779 | \$ - | \$ - |
| Intergovernmental | - | 16,237 | - | 10,860 | 19,357 | - | - |
| Charges for services | - | 8,805 | - | 21,963 | - | - | 7,107 |
| Fines and forfeits | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other | - | - | - | 4,075 | 41,236 | - | - |
| Total receipts | - | 25,042 | 375,591 | 136,066 | 237,372 | - | 7,107 |
| Disbursements: | | | | | | | |
| General government | - | - | - | - | 234,951 | - | - |
| Public safety | - | 8,081 | - | - | - | - | 1,500 |
| Highways and streets | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Culture and recreation | - | - | 375,605 | 100,284 | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Debt service: | | | | | | | |
| Principal | - | - | - | - | - | - | - |
| Capital outlay: | | | | | | | |
| General government | - | - | - | - | 13,239 | - | - |
| Public safety | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Total disbursements | - | 8,081 | 375,605 | 100,284 | 248,190 | - | 1,500 |
| Excess (deficiency) of receipts over disbursements | - | 16,961 | (14) | 35,782 | (10,818) | - | 5,607 |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | - | - | - | (1,341) | (2,290) | - | - |
| Other receipts | - | - | - | 26,400 | - | - | - |
| Total other financing sources (uses) | - | - | - | 25,059 | (2,290) | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | - | 16,961 | (14) | 60,841 | (13,108) | - | 5,607 |
| Cash and investment fund balance - beginning | 1,717 | 60,970 | 14 | 148,919 | 1,424,006 | 1,611 | 44,130 |
| Cash and investment fund balance - ending | <u>\$ 1,717</u> | <u>\$ 77,931</u> | <u>\$ -</u> | <u>\$ 209,760</u> | <u>\$ 1,410,898</u> | <u>\$ 1,611</u> | <u>\$ 49,737</u> |
| Cash and Investment Assets - Ending | | | | | | | |
| Restricted assets: | | | | | | | |
| Cash and investments | <u>\$ 1,717</u> | <u>\$ 77,931</u> | <u>\$ -</u> | <u>\$ 209,760</u> | <u>\$ 1,410,898</u> | <u>\$ 1,611</u> | <u>\$ 49,737</u> |
| Cash and Investment Fund Balance - Ending | | | | | | | |
| Restricted for: | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ 1,410,898 | \$ - | \$ - |
| Public safety | 1,717 | 77,931 | - | - | - | - | 49,737 |
| Highways and streets | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | 1,611 | - |
| Culture and recreation | - | - | - | 209,760 | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Total cash and investment fund balance - ending | <u>\$ 1,717</u> | <u>\$ 77,931</u> | <u>\$ -</u> | <u>\$ 209,760</u> | <u>\$ 1,410,898</u> | <u>\$ 1,611</u> | <u>\$ 49,737</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, 2008
 (Continued)

| | Adult Probation Services | Recorder's Records Perpetuation | Department Of Child Services | Health Maintenance | Health Care For The Indigent | Pretrial Diversion | Solid Waste Planning |
|---|--------------------------------|---------------------------------------|------------------------------------|-----------------------|------------------------------------|-----------------------|----------------------------|
| Receipts: | | | | | | | |
| Taxes | \$ - | \$ - | \$ 1,293,502 | \$ - | \$ 125,038 | \$ - | \$ - |
| Intergovernmental | - | - | 378,161 | 24,854 | 11,375 | - | - |
| Charges for services | 174,610 | 42,122 | - | - | - | - | 199,785 |
| Fines and forfeits | - | - | - | - | - | 92,360 | - |
| Interfund loans | - | - | 100,000 | - | - | - | - |
| Other | - | - | - | - | - | - | 54,832 |
| Total receipts | 174,610 | 42,122 | 1,771,663 | 24,854 | 136,413 | 92,360 | 254,617 |
| Disbursements: | | | | | | | |
| General government | - | 57,807 | - | - | - | - | - |
| Public safety | 98,523 | - | - | - | - | 115,803 | - |
| Highways and streets | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | 220,905 |
| Health and welfare | - | - | 1,071,303 | 32,876 | 134,766 | - | - |
| Culture and recreation | - | - | - | - | - | - | - |
| Interfund loans | - | - | 100,000 | - | - | - | - |
| Debt service: | | | | | | | |
| Principal | - | - | - | - | - | - | - |
| Capital outlay: | | | | | | | |
| General government | - | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | 13,077 | - |
| Health and welfare | - | - | - | - | - | - | - |
| Total disbursements | 98,523 | 57,807 | 1,171,303 | 32,876 | 134,766 | 128,880 | 220,905 |
| Excess (deficiency) of receipts over disbursements | 76,087 | (15,685) | 600,360 | (8,022) | 1,647 | (36,520) | 33,712 |
| Other financing sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | - | - | - |
| Transfers out | - | - | (12,454) | - | (1,647) | - | - |
| Other receipts | - | - | 27,340 | - | - | 144 | - |
| Total other financing sources (uses) | - | - | 14,886 | - | (1,647) | 144 | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 76,087 | (15,685) | 615,246 | (8,022) | - | (36,376) | 33,712 |
| Cash and investment fund balance - beginning | 181,934 | 93,191 | 455,939 | 16,135 | - | 175,493 | 182,425 |
| Cash and investment fund balance - ending | <u>\$ 258,021</u> | <u>\$ 77,506</u> | <u>\$ 1,071,185</u> | <u>\$ 8,113</u> | <u>\$ -</u> | <u>\$ 139,117</u> | <u>\$ 216,137</u> |
| Cash and Investment Assets - Ending | | | | | | | |
| Restricted assets: | | | | | | | |
| Cash and investments | <u>\$ 258,021</u> | <u>\$ 77,506</u> | <u>\$ 1,071,185</u> | <u>\$ 8,113</u> | <u>\$ -</u> | <u>\$ 139,117</u> | <u>\$ 216,137</u> |
| Cash and Investment Fund Balance - Ending | | | | | | | |
| Restricted for: | | | | | | | |
| General government | \$ - | \$ 77,506 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | 258,021 | - | - | - | - | 139,117 | - |
| Highways and streets | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | 216,137 |
| Health and welfare | - | - | 1,071,185 | 8,113 | - | - | - |
| Culture and recreation | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Total cash and investment fund balance - ending | \$ 258,021 | \$ 77,506 | \$ 1,071,185 | \$ 8,113 | \$ - | \$ 139,117 | \$ 216,137 |

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, 2008
 (Continued)

| | Court Appointed Special Advocate | Plat Book | Misdemeanant | Medical Assistance To Wards | Children With Special Health Needs | Clerk Title IV-D #1 | Jail Commissary |
|---|---|------------------|-------------------|-----------------------------------|--|---------------------------|--------------------|
| Receipts: | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 43,117 | \$ 19,403 | \$ - | \$ - |
| Intergovernmental | 13,292 | - | 45,550 | 3,922 | 1,765 | 10,122 | - |
| Charges for services | - | 10,620 | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - |
| Total receipts | 13,292 | 10,620 | 45,550 | 47,039 | 21,168 | 10,122 | - |
| Disbursements: | | | | | | | |
| General government | 21,042 | - | - | - | - | - | - |
| Public safety | - | - | 45,248 | - | - | - | 72,524 |
| Highways and streets | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | 46,481 | 20,916 | 997 | - |
| Culture and recreation | - | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - | - |
| Debt service: | | | | | | | |
| Principal | - | - | - | - | - | - | - |
| Capital outlay: | | | | | | | |
| General government | 1,924 | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - |
| Total disbursements | 22,966 | - | 45,248 | 46,481 | 20,916 | 997 | 72,524 |
| Excess (deficiency) of receipts over disbursements | (9,674) | 10,620 | 302 | 558 | 252 | 9,125 | (72,524) |
| Other financing sources (uses): | | | | | | | |
| Transfers in | 11,805 | - | - | - | - | - | - |
| Transfers out | - | - | - | (558) | (252) | - | - |
| Other receipts | - | - | - | - | - | - | 91,629 |
| Total other financing sources (uses) | 11,805 | - | - | (558) | (252) | - | 91,629 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 2,131 | 10,620 | 302 | - | - | 9,125 | 19,105 |
| Cash and investment fund balance - beginning | 25,494 | 73,414 | 182,555 | - | - | 46,066 | 37,476 |
| Cash and investment fund balance - ending | <u>\$ 27,625</u> | <u>\$ 84,034</u> | <u>\$ 182,857</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 55,191</u> | <u>\$ 56,581</u> |
| Cash and Investment Assets - Ending | | | | | | | |
| Restricted assets: | | | | | | | |
| Cash and investments | <u>\$ 27,625</u> | <u>\$ 84,034</u> | <u>\$ 182,857</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 55,191</u> | <u>\$ 56,581</u> |
| Cash and Investment Fund Balance - Ending | | | | | | | |
| Restricted for: | | | | | | | |
| General government | \$ 27,625 | \$ 84,034 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | - | - | 182,857 | - | - | - | 56,581 |
| Highways and streets | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | 55,191 | - |
| Culture and recreation | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Total cash and investment fund balance - ending | <u>\$ 27,625</u> | <u>\$ 84,034</u> | <u>\$ 182,857</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 55,191</u> | <u>\$ 56,581</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, 2008
 (Continued)

| | Surveyor's Corner Perpetuation | Jury Pay | Drug Court Byrne Grant | Public Health Preparedness Coordinator | Health Partnership | Rainy Day |
|---|--------------------------------------|------------------|---------------------------|---|-----------------------|---------------------|
| Receipts: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | 6,125 | - | 10,000 | 538,041 |
| Charges for services | 6,420 | - | - | - | - | - |
| Fines and forfeits | - | 6,423 | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Other | - | - | - | - | - | - |
| Total receipts | 6,420 | 6,423 | 6,125 | - | 10,000 | 538,041 |
| Disbursements: | | | | | | |
| General government | 2,000 | 19,849 | - | 943 | 494 | - |
| Public safety | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal | - | - | - | - | - | - |
| Capital outlay: | | | | | | |
| General government | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Total disbursements | 2,000 | 19,849 | - | 943 | 494 | - |
| Excess (deficiency) of receipts over disbursements | 4,420 | (13,426) | 6,125 | (943) | 9,506 | 538,041 |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | 329,391 |
| Transfers out | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | 329,391 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 4,420 | (13,426) | 6,125 | (943) | 9,506 | 867,432 |
| Cash and investment fund balance - beginning | 56,073 | 25,585 | - | 943 | - | 1,156,493 |
| Cash and investment fund balance - ending | <u>\$ 60,493</u> | <u>\$ 12,159</u> | <u>\$ 6,125</u> | <u>\$ -</u> | <u>\$ 9,506</u> | <u>\$ 2,023,925</u> |
| Cash and Investment Assets - Ending | | | | | | |
| Restricted assets: | | | | | | |
| Cash and investments | <u>\$ 60,493</u> | <u>\$ 12,159</u> | <u>\$ 6,125</u> | <u>\$ -</u> | <u>\$ 9,506</u> | <u>\$ 2,023,925</u> |
| Cash and Investment Fund Balance - Ending | | | | | | |
| Restricted for: | | | | | | |
| General government | \$ 60,493 | \$ 12,159 | \$ - | \$ - | \$ - | \$ 2,023,925 |
| Public safety | - | - | 6,125 | - | - | - |
| Highways and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | 9,506 | - |
| Culture and recreation | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total cash and investment fund balance - ending | <u>\$ 60,493</u> | <u>\$ 12,159</u> | <u>\$ 6,125</u> | <u>\$ -</u> | <u>\$ 9,506</u> | <u>\$ 2,023,925</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, 2008
 (Continued)

| | Sales Disclosure | Riverboat Revenue Sharing | Community Corrections Project Income | Crime Victim Assistance | Community Corrections Grant | Tobacco Settlement |
|---|------------------------|---------------------------------|---|-------------------------------|-----------------------------------|--------------------------|
| Receipts: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | 998,565 | - | 19,459 | 351,483 | 24,432 |
| Charges for services | 3,560 | - | - | - | - | - |
| Fines and forfeits | - | - | 533,259 | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Other | - | - | 5,481 | - | - | 39 |
| Total receipts | 3,560 | 998,565 | 538,740 | 19,459 | 351,483 | 24,471 |
| Disbursements: | | | | | | |
| General government | 8,782 | 998,565 | - | - | - | - |
| Public safety | - | - | 552,841 | 31,667 | 373,269 | - |
| Highways and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | 9,287 |
| Culture and recreation | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal | - | - | - | - | - | - |
| Capital outlay: | | | | | | |
| General government | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Total disbursements | 8,782 | 998,565 | 552,841 | 31,667 | 373,269 | 9,287 |
| Excess (deficiency) of receipts over disbursements | (5,222) | - | (14,101) | (12,208) | (21,786) | 15,184 |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (5,222) | - | (14,101) | (12,208) | (21,786) | 15,184 |
| Cash and investment fund balance - beginning | 13,010 | - | 199,303 | (2,741) | 32,616 | 90,774 |
| Cash and investment fund balance - ending | <u>\$ 7,788</u> | <u>\$ -</u> | <u>\$ 185,202</u> | <u>\$ (14,949)</u> | <u>\$ 10,830</u> | <u>\$ 105,958</u> |
| Cash and Investment Assets - Ending | | | | | | |
| Restricted assets: | | | | | | |
| Cash and investments | <u>\$ 7,788</u> | <u>\$ -</u> | <u>\$ 185,202</u> | <u>\$ (14,949)</u> | <u>\$ 10,830</u> | <u>\$ 105,958</u> |
| Cash and Investment Fund Balance - Ending | | | | | | |
| Restricted for: | | | | | | |
| General government | \$ 7,788 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | - | - | 185,202 | (14,949) | 10,830 | - |
| Highways and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | 105,958 |
| Culture and recreation | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total cash and investment fund balance - ending | <u>\$ 7,788</u> | <u>\$ -</u> | <u>\$ 185,202</u> | <u>\$ (14,949)</u> | <u>\$ 10,830</u> | <u>\$ 105,958</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, 2008
 (Continued)

| | WIC Local Grants/ Donations | Child Advocacy | Levy Excess | Community Foundation Drug Court Grant | Identification Security Protection | Children's Psychiatric Residential Treatment Services |
|---|--------------------------------------|-------------------|------------------|--|--|---|
| Receipts: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 62,519 |
| Intergovernmental | 2,365 | - | - | 2,000 | - | 6,847 |
| Charges for services | - | - | - | - | 14,762 | - |
| Fines and forfeits | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Other | - | - | - | - | - | - |
| Total receipts | 2,365 | - | - | 2,000 | 14,762 | 69,366 |
| Disbursements: | | | | | | |
| General government | - | - | - | 2,000 | - | - |
| Public safety | - | - | - | - | 16,505 | - |
| Highways and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health and welfare | 2,625 | - | - | - | - | 34,437 |
| Culture and recreation | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal | - | - | - | - | - | - |
| Capital outlay: | | | | | | |
| General government | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Total disbursements | 2,625 | - | - | 2,000 | 16,505 | 34,437 |
| Excess (deficiency) of receipts over disbursements | (260) | - | - | - | (1,743) | 34,929 |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | 93,069 | - | - | - |
| Transfers out | - | - | - | - | - | (335) |
| Other receipts | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | 93,069 | - | - | (335) |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (260) | - | 93,069 | - | (1,743) | 34,594 |
| Cash and investment fund balance - beginning | - | 250 | - | - | 21,660 | 23,919 |
| Cash and investment fund balance - ending | <u>\$ (260)</u> | <u>\$ 250</u> | <u>\$ 93,069</u> | <u>\$ -</u> | <u>\$ 19,917</u> | <u>\$ 58,513</u> |
| Cash and Investment Assets - Ending | | | | | | |
| Restricted assets: | | | | | | |
| Cash and investments | <u>\$ (260)</u> | <u>\$ 250</u> | <u>\$ 93,069</u> | <u>\$ -</u> | <u>\$ 19,917</u> | <u>\$ 58,513</u> |
| Cash and Investment Fund Balance - Ending | | | | | | |
| Restricted for: | | | | | | |
| General government | \$ - | \$ - | \$ 93,069 | \$ - | \$ - | \$ - |
| Public safety | - | 250 | - | - | 19,917 | - |
| Highways and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health and welfare | (260) | - | - | - | - | 58,513 |
| Culture and recreation | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total cash and investment fund balance - ending | <u>\$ (260)</u> | <u>\$ 250</u> | <u>\$ 93,069</u> | <u>\$ -</u> | <u>\$ 19,917</u> | <u>\$ 58,513</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, 2008
 (Continued)

| | Homeland Security EMA Foundation Grant | Drunk Driving/Drug Court Program Fees | Prosecutor Title IV-D #2 | Community Transition Program | Automated Clearing House | Industrial Development Loan |
|---|--|---|--------------------------------|------------------------------------|--------------------------------|-----------------------------------|
| Receipts: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 3,941 | - | 15,227 | 18,760 | - | - |
| Charges for services | - | 5,395 | - | - | - | - |
| Fines and forfeits | - | - | - | - | 1,512 | - |
| Interfund loans | - | - | - | - | - | - |
| Other | - | - | - | - | - | 1,662 |
| Total receipts | 3,941 | 5,395 | 15,227 | 18,760 | 1,512 | 1,662 |
| Disbursements: | | | | | | |
| General government | - | - | - | 17,797 | 675 | - |
| Public safety | 3,941 | 10,474 | - | - | - | - |
| Highways and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health and welfare | - | - | 6,972 | - | - | - |
| Culture and recreation | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal | - | - | - | - | - | - |
| Capital outlay: | | | | | | |
| General government | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Total disbursements | 3,941 | 10,474 | 6,972 | 17,797 | 675 | - |
| Excess (deficiency) of receipts over disbursements | - | (5,079) | 8,255 | 963 | 837 | 1,662 |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | - | (5,079) | 8,255 | 963 | 837 | 1,662 |
| Cash and investment fund balance - beginning | - | 8,109 | 39,769 | 11,551 | 5,830 | 57,064 |
| Cash and investment fund balance - ending | \$ - | \$ 3,030 | \$ 48,024 | \$ 12,514 | \$ 6,667 | \$ 58,726 |
| Cash and Investment Assets - Ending | | | | | | |
| Restricted assets: | | | | | | |
| Cash and investments | \$ - | \$ 3,030 | \$ 48,024 | \$ 12,514 | \$ 6,667 | \$ 58,726 |
| Cash and Investment Fund Balance - Ending | | | | | | |
| Restricted for: | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ 6,667 | \$ 58,726 |
| Public safety | - | 3,030 | - | 12,514 | - | - |
| Highways and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health and welfare | - | - | 48,024 | - | - | - |
| Culture and recreation | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total cash and investment fund balance - ending | \$ - | \$ 3,030 | \$ 48,024 | \$ 12,514 | \$ 6,667 | \$ 58,726 |

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, 2008
 (Continued)

| | Drug Court Substance Abuse County Grant | Probation Drug Screens | Dubois County Hazmat Task Force | Dubois Ruritan Park Grants | Indiana 15 Regional Planning Comm | Community Corrections Commissary |
|---|---|------------------------------|---|-------------------------------------|--|--|
| Receipts: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ 17,247 | \$ - |
| Intergovernmental | 24,870 | 3,500 | - | - | 1,888 | - |
| Charges for services | - | 6,230 | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Other | - | - | - | 4,750 | - | - |
| Total receipts | 24,870 | 9,730 | - | 4,750 | 19,135 | - |
| Disbursements: | | | | | | |
| General government | 12,445 | 13,351 | - | 1,750 | 17,853 | - |
| Public safety | - | - | 40 | - | - | 106,966 |
| Highways and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - |
| Interfund loans | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal | - | - | - | - | - | - |
| Capital outlay: | | | | | | |
| General government | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Total disbursements | 12,445 | 13,351 | 40 | 1,750 | 17,853 | 106,966 |
| Excess (deficiency) of receipts over disbursements | 12,425 | (3,621) | (40) | 3,000 | 1,282 | (106,966) |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | (224) | - |
| Other receipts | - | - | - | - | - | 108,739 |
| Total other financing sources (uses) | - | - | - | - | (224) | 108,739 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 12,425 | (3,621) | (40) | 3,000 | 1,058 | 1,773 |
| Cash and investment fund balance - beginning | 5,824 | 4,619 | 4,350 | 2,518 | 896 | 24,353 |
| Cash and investment fund balance - ending | <u>\$ 18,249</u> | <u>\$ 998</u> | <u>\$ 4,310</u> | <u>\$ 5,518</u> | <u>\$ 1,954</u> | <u>\$ 26,126</u> |
| Cash and Investment Assets - Ending | | | | | | |
| Restricted assets: | | | | | | |
| Cash and investments | <u>\$ 18,249</u> | <u>\$ 998</u> | <u>\$ 4,310</u> | <u>\$ 5,518</u> | <u>\$ 1,954</u> | <u>\$ 26,126</u> |
| Cash and Investment Fund Balance - Ending | | | | | | |
| Restricted for: | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ 1,954 | \$ - |
| Public safety | 18,249 | 998 | 4,310 | - | - | 26,126 |
| Highways and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - |
| Culture and recreation | - | - | - | 5,518 | - | - |
| Debt service | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total cash and investment fund balance - ending | <u>\$ 18,249</u> | <u>\$ 998</u> | <u>\$ 4,310</u> | <u>\$ 5,518</u> | <u>\$ 1,954</u> | <u>\$ 26,126</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, 2008
 (Continued)

| | Sheriff Community Strike Fund | County Sex/Violent Offender | Distressed Road Repayment | Cumulative Bridge | Jail Construction | Totals |
|---|--|-----------------------------------|---------------------------------|----------------------|----------------------|----------------------|
| Receipts: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 752,387 | \$ - | \$ 3,240,698 |
| Intergovernmental | - | - | - | 254,817 | - | 3,346,611 |
| Charges for services | - | 3,024 | - | 37,595 | - | 1,417,471 |
| Fines and forfeits | - | - | - | - | - | 785,632 |
| Interfund loans | - | - | - | - | - | 100,000 |
| Other | - | - | 15,319 | 53,021 | - | 198,448 |
| | <u>-</u> | <u>3,024</u> | <u>15,319</u> | <u>1,097,820</u> | <u>-</u> | <u>9,088,860</u> |
| Total receipts | <u>-</u> | <u>3,024</u> | <u>15,319</u> | <u>1,097,820</u> | <u>-</u> | <u>9,088,860</u> |
| Disbursements: | | | | | | |
| General government | - | - | - | - | 24,994 | 1,483,392 |
| Public safety | - | - | - | - | - | 2,175,109 |
| Highways and streets | - | - | - | 448,325 | - | 706,301 |
| Sanitation | - | - | - | - | - | 220,905 |
| Health and welfare | - | - | - | - | - | 2,003,112 |
| Culture and recreation | - | - | - | - | - | 475,889 |
| Interfund loans | - | - | - | - | - | 100,000 |
| Debt service: | | | | | | |
| Principal | - | - | - | 242,901 | - | 242,901 |
| Capital outlay: | | | | | | |
| General government | - | - | - | - | - | 15,163 |
| Public safety | - | - | - | - | - | 13,077 |
| Health and welfare | - | - | - | - | - | 1,422 |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>691,226</u> | <u>24,994</u> | <u>7,437,271</u> |
| Total disbursements | <u>-</u> | <u>-</u> | <u>-</u> | <u>691,226</u> | <u>24,994</u> | <u>7,437,271</u> |
| Excess (deficiency) of receipts over disbursements | <u>-</u> | <u>3,024</u> | <u>15,319</u> | <u>406,594</u> | <u>(24,994)</u> | <u>1,651,589</u> |
| Other financing sources (uses): | | | | | | |
| Transfers in | - | - | 100,000 | 12,006 | - | 546,271 |
| Transfers out | - | - | - | (9,745) | - | (32,922) |
| Other receipts | - | - | - | - | - | 255,404 |
| | <u>-</u> | <u>-</u> | <u>100,000</u> | <u>2,261</u> | <u>-</u> | <u>768,753</u> |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>100,000</u> | <u>2,261</u> | <u>-</u> | <u>768,753</u> |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | <u>-</u> | <u>3,024</u> | <u>115,319</u> | <u>408,855</u> | <u>(24,994)</u> | <u>2,420,342</u> |
| Cash and investment fund balance - beginning | <u>2,625</u> | <u>225</u> | <u>442,783</u> | <u>1,841,909</u> | <u>71,543</u> | <u>8,384,187</u> |
| Cash and investment fund balance - ending | <u>\$ 2,625</u> | <u>\$ 3,249</u> | <u>\$ 558,102</u> | <u>\$ 2,250,764</u> | <u>\$ 46,549</u> | <u>\$ 10,804,529</u> |
| Cash and Investment Assets - Ending | | | | | | |
| Restricted assets: | | | | | | |
| Cash and investments | <u>\$ 2,625</u> | <u>\$ 3,249</u> | <u>\$ 558,102</u> | <u>\$ 2,250,764</u> | <u>\$ 46,549</u> | <u>\$ 10,804,529</u> |
| Cash and Investment Fund Balance - Ending | | | | | | |
| Restricted for: | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,938,965 |
| Public safety | 2,625 | 3,249 | - | - | - | 1,487,140 |
| Highways and streets | - | - | - | - | - | 222,599 |
| Sanitation | - | - | - | - | - | 216,137 |
| Health and welfare | - | - | - | - | - | 1,784,543 |
| Culture and recreation | - | - | - | - | - | 299,730 |
| Debt service | - | - | 558,102 | - | - | 558,102 |
| Capital outlay | - | - | - | 2,250,764 | 46,549 | 2,297,313 |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,250,764</u> | <u>46,549</u> | <u>2,297,313</u> |
| Total cash and investment fund balance - ending | <u>\$ 2,625</u> | <u>\$ 3,249</u> | <u>\$ 558,102</u> | <u>\$ 2,250,764</u> | <u>\$ 46,549</u> | <u>\$ 10,804,529</u> |

DUBOIS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008

| | Congressional School Interest | Clerk's Trust | Tax Sale Surplus | Tax Sale Redemption | Surplus Tax | Delinquent Liens | Inheritance Tax |
|---|-------------------------------------|-------------------|------------------------|---------------------------|-----------------|---------------------|--------------------|
| Additions: | | | | | | | |
| Agency fund additions | \$ 1,664 | \$ 3,688,974 | \$ 42,726 | \$ 42,129 | \$ 45,811 | \$ 26,063 | \$ 1,358,473 |
| Deductions: | | | | | | | |
| Agency fund deductions | 696 | 3,757,122 | 12,961 | 42,129 | 45,614 | 26,063 | 1,458,130 |
| Excess (deficiency) of total additions over total deductions | 968 | (68,148) | 29,765 | - | 197 | - | (99,657) |
| Cash and investment fund balance - beginning | 38,320 | 803,219 | 14,945 | - | 881 | - | 347,572 |
| Cash and investment fund balance - ending | <u>\$ 39,288</u> | <u>\$ 735,071</u> | <u>\$ 44,710</u> | <u>\$ -</u> | <u>\$ 1,078</u> | <u>\$ -</u> | <u>\$ 247,915</u> |

DUBOIS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

| | Probation Department Agency | Payroll | Sheriff's Inmate Trust | Education Plate Fees Agency | City/Town Ordinance Violations | Forestry Sales | Probation Interstate Compact |
|---|-----------------------------------|---------------|------------------------------|--------------------------------------|--------------------------------------|-------------------|------------------------------------|
| Additions: | | | | | | | |
| Agency fund additions | \$ 194,751 | \$ 10,976,017 | \$ 81,970 | \$ 1,763 | \$ 14,176 | \$ - | \$ 225 |
| Deductions: | | | | | | | |
| Agency fund deductions | 189,654 | 10,973,350 | 83,820 | 1,988 | 14,202 | - | 188 |
| Excess (deficiency) of total additions over total deductions | 5,097 | 2,667 | (1,850) | (225) | (26) | - | 37 |
| Cash and investment fund balance - beginning | 12,357 | 24,463 | 13,293 | 225 | 1,013 | - | - |
| Cash and investment fund balance - ending | \$ 17,454 | \$ 27,130 | \$ 11,443 | \$ - | \$ 987 | \$ - | \$ 37 |

DUBOIS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

| | Welfare Trust | Homestead Credit Rebate | HEA 1001 State Homestead Credit | Tax Distributions | Overpayment Of Property Tax | Law Enforcement Continuing Education | Prosecuting Attorney Bad Check Trust |
|---|------------------|-------------------------------|--|----------------------|-----------------------------------|---|---|
| Additions: | | | | | | | |
| Agency fund additions | \$ 1,774 | \$ - | \$ 3,202,169 | \$ 64,502,374 | \$ 15,759 | \$ 8,337 | \$ 30,728 |
| Deductions: | | | | | | | |
| Agency fund deductions | 3,477 | 1,533,360 | 3,198,415 | 64,502,374 | 15,759 | 1,266 | 29,981 |
| Excess (deficiency) of total additions over total deductions | (1,703) | (1,533,360) | 3,754 | - | - | 7,071 | 747 |
| Cash and investment fund balance - beginning | 13,526 | 1,533,360 | - | - | 30 | 103,264 | 288 |
| Cash and investment fund balance - ending | <u>\$ 11,823</u> | <u>\$ -</u> | <u>\$ 3,754</u> | <u>\$ -</u> | <u>\$ 30</u> | <u>\$ 110,335</u> | <u>\$ 1,035</u> |

DUBOIS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

| | Treasurer's Trust | Recorder's Trust | Sheriff Department Trust | Health Department Trust | Park And Recreation Trust | Drug Court User Fee Trust | Solid Waste Collection Fund Trust |
|---|----------------------|---------------------|--------------------------------|-------------------------------|---------------------------------|---------------------------------|--|
| Additions: | | | | | | | |
| Agency fund additions | \$ 68,161,505 | \$ 168,900 | \$ 551,771 | \$ 307,883 | \$ 22,387 | \$ 5,695 | \$ 204,204 |
| Deductions: | | | | | | | |
| Agency fund deductions | 68,130,917 | 169,979 | 551,771 | 271,325 | 21,963 | 2,520 | 199,785 |
| Excess (deficiency) of total additions over total deductions | 30,588 | (1,079) | - | 36,558 | 424 | 3,175 | 4,419 |
| Cash and investment fund balance - beginning | 499,175 | 16,530 | - | 250 | 51 | 120 | 16,024 |
| Cash and investment fund balance - ending | <u>\$ 529,763</u> | <u>\$ 15,451</u> | <u>\$ -</u> | <u>\$ 36,808</u> | <u>\$ 475</u> | <u>\$ 3,295</u> | <u>\$ 20,443</u> |

DUBOIS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

| | Circuit Court Adult Restitution Trust | Circuit Juvenile Restitution Trust | Superior Court Restitution Trust | Community Corrections Project Income Trust | State Fees | Totals |
|---|---|---|---|--|-----------------|---------------------|
| Additions: | | | | | | |
| Agency fund additions | \$ 29,973 | \$ 10,062 | \$ 35,373 | \$ 542,228 | \$ 157,267 | \$ 154,433,131 |
| Deductions: | | | | | | |
| Agency fund deductions | 28,913 | 12,828 | 38,153 | 534,098 | 158,882 | 156,011,683 |
| Excess (deficiency) of total additions over total deductions | 1,060 | (2,766) | (2,780) | 8,130 | (1,615) | (1,578,552) |
| Cash and investment fund balance - beginning | 1,895 | 3,955 | 5,180 | 38,882 | 10,200 | 3,499,018 |
| Cash and investment fund balance - ending | <u>\$ 2,955</u> | <u>\$ 1,189</u> | <u>\$ 2,400</u> | <u>\$ 47,012</u> | <u>\$ 8,585</u> | <u>\$ 1,920,466</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

Chris Hopf
Mary Lueken
Brooke Oser

DUBOIS COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS

For The Year Ended December 31, 2008

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 capital assets each period, including infrastructure assets, 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 |
| Infrastructure | 183,821,429 |
| Buildings | 6,382,372 |
| Machinery and equipment | <u>6,708,373</u> |
| Total governmental activities, capital assets not being depreciated | <u>\$ 197,248,374</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

Chris Hopf
Mary Lueken
Brooke Oser

DUBOIS COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF LONG-TERM DEBT

For The Year Ended December 31, 2008

| <u>Description of Asset</u> | <u>Ending Balance</u> | <u>Due Within One Year</u> |
|---|----------------------------|------------------------------------|
| Governmental Activities: | | |
| Capital leases: | | |
| Sheriff's Vehicles | \$ 42,373 | \$ 42,373 |
| Distressed Road Loan Payable | 1,000,000 | - |
| Total governmental activities long-term debt | <u>\$ 1,042,373</u> | <u>\$ 42,373</u> |

DUBOIS COUNTY
OTHER REPORTS

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

County Sheriff
County Community Corrections
County Recorder
County Probation Department
County Superior Court
County Circuit Court
County Prosecutor
County Commissioners
County Health Department

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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 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, 2008. 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, 2008.

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 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.

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)

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.

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, the County Commissioners, 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

September 8, 2009

DUBOIS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2008

| 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 2008 FY 2009 | \$ 87,541 <u>30,948</u> |
| Total for federal grantor agency | | | <u>118,489</u> |
| <u>U.S. DEPARTMENT OF JUSTICE</u> | | | |
| Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance | 16.575 | 07VA020 07VA171 08VA027 | 16,437 8,258 <u>6,972</u> |
| Total for federal grantor agency | | | <u>31,667</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) | 27,224 <u>114,176</u> |
| Total for cluster | | | <u>141,400</u> |
| Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety Alcohol Impaired Driving Countermeasures Incentive Grants I | 20.600 20.601 | OP-08-01-01-93 OP-08-01-01-93 | 3,465 <u>2,098</u> |
| Total for cluster | | | <u>5,563</u> |
| Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants | 20.703 | HMEIN7050150 | <u>16,237</u> |
| Total for federal grantor agency | | | <u>163,200</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 | 39,456 |
| Pass-Through Indiana Department of Health Centers for Disease Control and Prevention - Investigations and Technical Assistance | 93.283 | FY 2007 BPRS04-A-19 | 943 <u>2,511</u> |
| Total for program | | | <u>3,454</u> |
| Pass-Through Indiana Department of Child Services Child Support Enforcement County Prosecutor's Expense County Clerk's Expense Collection Incentive Indirect Costs | 93.563 | | 66,961 14,445 35,471 <u>14,877</u> |
| Total for program | | | <u>131,754</u> |
| Pass-Through Indiana Department of Health Preventative Health and Health Services Block Grant | 93.991 | FY 2007 | <u>494</u> |
| Total for federal grantor agency | | | <u>175,158</u> |
| <u>U.S. DEPARTMENT OF HOMELAND SECURITY</u> | | | |
| Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared Disasters) Disaster Related Work Projects #1795 | 97.036 | PA-05-IN-1795-PW-00148(0) PA-05-IN-1795-PW-00274(0) | 1,476 <u>23,479</u> |
| Total for program | | | <u>24,955</u> |
| Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants | 97.042 | EDS #C44P-8-228A FY 2006 | 30,601 <u>1,555</u> |
| Total for program | | | <u>32,156</u> |
| Total for federal grantor agency | | | <u>57,111</u> |
| Total federal awards expended | | | <u>\$ 545,625</u> |

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

DUBOIS COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of 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.

DUBOIS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The Probation Department has not implemented adequate internal controls over the receipt process. Numerous probation department employees may collect money and write receipts; however, money is put into one money bag instead of keeping each person's collections separate. Daily receipts are not compared to the posting of receipts, the subsidiary ledgers are not reconciled to the control ledger, nor are cash receipts reviewed by someone other than the Probation Assistant. The Probation Assistant performs all other financial duties of the Probation Department such as, posting receipts, preparing the Report of Collections, remitting funds to the County Auditor, and reconciling the ledger to the bank account.

Because money is being comingled and comparisons of the daily receipts to the posting of receipts are not performed nor are the subsidiary ledger reconciled to the control ledger, errors can go undetected or, if detected, are not easily identifiable and therefore difficult to correct. Also, when one person is responsible of all aspects of the receipt process, incorrect reporting could result because of errors or fraudulent activity that went undetected due to the lack of management oversight.

We recommended that internal controls be implemented to ensure proper accounting of Probation Department receipts. Monies collected by the various employees should be kept separate and individually reconciled with the receipts written at the end of each day prior to making the deposit. The total collections for the day should be compared to the total posted receipts for the day. The subsidiary ledgers should be reconciled to the control on a regular basis. Duties should also be divided among the employees so that one person is not responsible for the entire receipt/financial reporting process or someone in management needs to regularly review the bank reconciliation and financial records.

FINDING 2008-02, INTERNAL CONTROLS OVER COMMUNITY CORRECTIONS PROGRAM INCOME

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

The Community Corrections Department has not implemented adequate procedures for maintaining the program income ledgers. There is no standard form used as a subsidiary ledger for each offender. In many instances the "subsidiary ledger" included in the offender's file did not contain adequate detail (i.e. purpose of charge, date charged, date of collections, receipt number, and a running balance). The "subsidiary ledgers" are not reconciled to the control ledger.

DUBOIS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Because the subsidiary ledgers are not reconciled to the control ledger, errors can go undetected. Because the "subsidiary ledger" are not a standard form and often do not contain adequate documentation, errors can go undetected or, if detected, are not easily identifiable and therefore difficult to correct. During the review of Community Corrections Program Income, we noted an instance where an offender erroneously received a refund in excess of \$400 when he still owed over \$100 due to inadequate record keeping.

We recommended that internal control procedures be implemented to ensure that all transactions are adequately recorded in the subsidiary ledger, to avoid duplicate entries and to provide a balance of the amount due. Management should establish a standard subsidiary ledger to be used by all personnel to track the offender's charges and payment activity and these subsidiary ledgers should be reconciled with the control ledger on a regular basis.

FINDING 2008-03, INTERNAL CONTROLS OVER RECEIPTS - RECORDER

IC 36-2-7-15 states in part: "County recorders shall keep, in proper fee books, an accurate account of all fees and charges as required by law, for any and all services performed by them or their deputies or clerks . . ."

IC 5-13-6-1 requires all public funds shall be deposited not later than the business day following the receipt of funds on business days of the depository.

The statute also provides public funds deposited shall be deposited in the same form in which they were received. (Accounting and Uniform Compliance Guidelines Manual for County Recorders of Indiana, Chapter 14)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for County Recorders of Indiana, Chapter 9)

The Recorder's office has not implemented proper internal control procedures over receipts. Receipts are not always properly classified as to the type of receipts (i.e., overpayments were posted as miscellaneous fees instead of overpayments). Receipts were not always deposited in tact (i.e., overpayment by check is refunded using cash change). Bank reconciliations are completed, but are not accurate.

During the review of the Recorder's office, the following internal control deficiencies were noted:

1. Not all collections are recorded and reported within the correct accounting period. Collections from Doxpop copies made on line and interest earned on the Recorder's bank account are not recorded within the month of collection. The Recorder does not record and remit interest earned on the bank account and Doxpop copies made on line until the subsequent month of when it appears on the bank statement. For example, in December 2008, \$252 of Doxpop deposited collections were recorded in January 2009 and remitted to the County Auditor in February 2009. December 2008 Doxpop copy collections of \$111, in transit, were recorded in February 2009 and remitted to the County Auditor in March 2009.

DUBOIS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2. The Recorder's Cash Book provides a record of posted receipts and checks issued; however, it does not provide for a cash balance. If the receipts were recorded in a timely manner, all receipts from the current month would be remitted to the County Auditor by the 10th of the following month; however, no record was presented for audit that provided cash balances.
3. Depository reconciliations of the fund balances to the bank account balances were not presented for audit. Review of bank and record transactions revealed the following discrepancies: recording and remittance errors for January and February and a bank error from July 2008 were not detected and corrected within the calendar year.
4. The computerized accounting system reflected December prepaid collections of \$10; however, as of May 2009, the prepaid collection was not reported on the Report of Collections and was not remitted to the County Auditor, nor was any portion of the prepayment applied on account.
5. The Cash Book and Report of Collections were inaccurate since overpayments were not recorded and reported as overpayments.
6. The Recorder's Cash and Fee Book tracks prepaids and accounts receivables; however, at year end those balances were not carried forward to the subsequent year.
7. One charge account balance at December 31, 2008, was in excess of \$1,600. The Recorder has no written collection policy regarding the charge accounts, such as required frequency of payment, penalty for untimely payment, etc.

As a result of not posting all the receipts timely, not accurately posting the type of receipts, and the lack of a cash balance on the Recorder's Cash Book, errors are more difficult to detect which results in inaccurate bank reconcilements and improper amounts remitted to the County Auditor. Also, because the accounts receivable balances are not adequately monitored, fees may not be collected or not collected timely resulting in an increased chance that the accounts receivable will become uncollectible.

We recommended the implementation of internal controls to ensure that fees collected are classified as the proper type of receipt. Receipts should be deposited in the same form that it is received and that no change be given due to overpayment received from checks written, etc. Receipts should also be posted in the month that they are actually received. Bank reconcilements should be performed monthly and all differences/errors should be researched and corrected in a timely manner. A written policy needs to be established and followed in regards to charge accounts that would reflect the Recorder's intent: whether it is a designated period of time for payment to be made, a charge amount limit, penalties established for untimely payment, etc.

FINDING 2008-4. INTERNAL CONTROLS OVER EMPLOYEE'S MEALS AT THE SHERIFF'S DEPARTMENT

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

DUBOIS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Disbursements, other than properly authorized petty cash disbursements, shall be by check or warrant, not by cash or other methods unless specifically authorized by statute, federal or state rule. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

According to the Sheriff's contract, employees of the Sheriff's Department may purchase and eat meals prepared at the jail for \$1.50/meal. Employees were to pay for meals eaten by putting money into a jar and signing in whenever they ate. The money jar was open and the employees could make their own change. Also, there was no one monitoring to ensure that all employees paid and/or that they signed in. The sign in sheets were not compared to the money collected nor were they retained for audit. The money collected was not always turned into the Sheriff for deposit and, frequently, purchases of supplies were made directly from the collections. Therefore, money was not deposited in tact and the receipts to support the supplies purchased were not always retained for audit.

During the review of the Sheriff's Department, it was noted that no money was turned into the Sheriff for employee meals for the months November and December 2008, nor were any receipts available for audit to support purchases of supplies made from the cash collection jar.

This lack of controls could result in meals provided to employees without the employees paying for that benefit. There is also the possibility that employees could take money from the jar without it being detected. Because purchases were made from the collections, there was no proof that all money collected was accounted for or that all purchases were authorized.

We recommended that the Sheriff's Department implement controls to ensure that all meals eaten by employees are accounted for and that the fee is collected. Supporting documentation should be available for audit to document the number of meals eaten and correspond with the amount of money deposited by the Sheriff and then subsequently remitted to the County Auditor. No purchases should be made from of collections, but instead through the claims process. Management should monitor the procedures to make sure that all controls are followed.

FINDING 2008-05, INTERNAL CONTROLS OVER SHERIFF'S INMATE TRUST

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

DUBOIS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

The Sheriff's Department has not implemented adequate procedures for the financial reporting of inmate trust. The Inmate Trust Subsidiary Ledger is not properly reconciled to the control ledger nor is the control ledger properly reconciled to the bank account. Because the subsidiary ledgers are not reconciled to the control ledger and the control ledger is not reconciled to the bank, errors can go undetected and therefore, are not corrected in a timely manner.

We recommended that internal control procedures be implemented to ensure that the subsidiary ledgers are reconciled to the control ledger on a regular basis. The control ledger should be reconciled to the bank account on a monthly basis. All discrepancies should be investigated and corrected. Management should review the inmate trust records to ensure that the controls are being properly implemented.

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 PROBATION

One Courthouse Square, Room 311

Jasper, Indiana 47546

812-481-7075 Superior Court

812-481-7024 Circuit Court

812-481-7088 Fax

Cynthia Wilmes
Chief Probation Officer
Dubois Circuit Court

Jennifer S. Lampert
Chief Probation Officer
Dubois Superior Court

Andrew R. Long
Probation Officer
Dubois Circuit Court

Doni Jahn
Brittany R. Byrd
Probation Assistants

Emily M. Werner
Ashley R. Rayls
Probation Officers
Dubois Superior Court

CORRECTIVE ACTION PLAN

FINDING NO. 2008-1, INTERNAL CONTROLS OVER FINANCIAL REPORTING-
PROBATION DEPARTMENT

AUDITEE CONTACT PERSON: William E. Weikert
TITLE OF CONTACT PERSON: Judge, Dubois Circuit Court
PHONE NUMBER OF CONTACT PERSON: 812/481-7020

EXPECTED COMPLETION DATE: They are listed below under each response.

Introduction—Due to more stringent controls requested by the State Board of Accounts the following changes will be implemented by the Probation Department.

1. The probation department has not implemented adequate internal controls over the receipt process. Numerous probation department employees may collect money and write receipts and put the money in one money bag. Monies collected by the various employees should be kept separate and individually reconciled with the receipts written at the end of each day prior to making the deposit.

Response: The probation department has implemented the following process: anyone other than the Probation Assistant who collects money and writes receipts will place the money in a sealed envelope. On the outside of the envelope the individual who collects the money will note on the envelope the defendant's name, amount collected, and the employee who collected it. Deposits will be made within 24 hours. One of the Probation Chiefs will periodically check for compliance.

Expected Completion Date: 8/31/09

2. Daily receipts are not compared to the posting of receipts and cash receipts are not reviewed by anyone other than the Probation Assistant.

Response: The probation department will compare the daily receipts to the posting of the receipts on a daily basis. One of the Probation Chiefs will review the cash receipts to verify compliance. All financial transactions will be in the exact amount and no change will be given.

Expected Completion Date: 8/31/09

3. The subsidiary ledgers are not reconciled to the control ledger. The ledgers should be reconciled to the control on a regular basis.

Response: This finding is in reference to ways that the amounts posted on each individual's card which contains the person's payment history for probation user fees, administrative fees, and drug screens; and how this can be compared monthly to the posting of receipts. The Probation Department is investigating ways that we can be in compliance with this process and will contact other probation departments. The department has around 900 individuals on probation and to check those cards against a ledger would be very difficult and time consuming.

Expected Completion Date: 11/30/09

4. The Probation Assistant performs all other financial duties of the Probation Department such as posting receipts, preparing the report of collections, remitting funds to the County Auditor, and reconciling the ledger to the bank account.

Response: One of the Probation Chiefs will monthly and/or spot check the back of the bank statements to reconcile with the accounts. Balancing of month to date and year to date totals will be done monthly.

Expected Completion Date: 9/30/09

J.P. Weisheit
Director

James Wuchner
Assistant Director

Tammy Lampert
Supervisor
Work Release
Community Service
Juvenile Road Crew



Dubois County Community Corrections

257 Brucke Strasse
Jasper, IN 47546
812-481-2440
812-634-2998 Fax

Angie Welp
Supervisor
Day Reporting
Community Service

Kasi Sanders
Day Reporting
Case Manager

Jennifer Fuhs
Work Release
Case Manager

Corrective Action Plan

Finding No. 2008-02. Internal Controls Over Community Corrections Program Income.

Auditee: J.P. Weisheit

Title of Contact Person: Director of Community Corrections

Phone Number of Contact Person: 812-481-2440 ext 291

Expected Completion Date: September 30, 2009

My plan to correct the subsidiary ledgers for the all of the programs that collect funds or fees at the corrections center is to have software that we currently have in our computer system upgraded and reconfigured to better track all fees collected at the corrections center. After the financial section of the software is upgraded, it will become mandatory that all case managers enter financial data utilizing the software.

The software company is Paperless Business Solutions, LLC, 2317 SR14, PO Box 242, Rochester, IN 46975. The software company will be sending a representative to the corrections center in the last part of August or the first part of September 2009. That person will train the case managers on the proper use of the financial part of the current software.

I will be meeting with the company owner to discuss improvements or additions to the financial software, which will allow the case managers to enter receipt numbers along with each dollar amount collected. I will also ask that the program does a month-to-date and a year-to-date total for each case manager individually and collectively for each individual program. This will allow for checking the financial software totals against the hand written ledger sheet totals.

There will also be a standardize hard copy backup subsidiary ledger file kept in the event that the software version cannot be used for some reason.

Lastly, there is a case management and case manager policy being written that will call for random checks of offender files to insure that the case managers are entering all pertinent information, especially the financial information correctly.

Respectfully submitted,

A handwritten signature in black ink that reads "J.P. Weisheit".

J.P. Weisheit

Director of Community Correction

September 8, 2009

RECORDER OF DUBOIS COUNTY

DUBOIS COUNTY COURT HOUSE
ONE COURTHOUSE SQUARE, ROOM 101
JASPER, INDIANA 47546
PHONE 812-481-7067
FAX 812-481-7044

CORRECTIVE ACTION PLAN

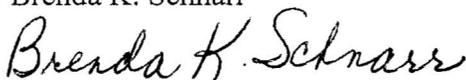
FINDING NO. 2008

BRENDA SCHNARR
RECORDER OF DUBOIS COUNTY
812-481-7067

SEPTEMBER 8, 2009

1. Our collections are reported on or around the 10th of the month. This has been done as Recorder since I have been in the Recorder's office for 24 years. If there is another way to do this please make us aware of it.
2. CSI is in the process of implementing a program to show a cash balance.
3. This error was found in the 2009 audit. It was corrected at the time of the find. We were asked to use a Ledger once a month to show receipts, disbursements, and balances.
4. We are in the process of finding out when prepaid accounts are actually paid to the county.
5. At this time overpayments are being shown as overpayments. At one time we showed it as a non-conforming document.
6. At this time CSI is implementing a new program to have accounts carried over to the next year.
7. This is not common with all accounts receivables. This account has been brought to good standings. We do not have a written collection policy at this time. All accounts are paid in a timely manner. We bill our clients at the end of June and December.

Brenda K. Schnarr



Recorder of Dubois County
September 8, 2009

Dubois County Sheriff's Department • Terry Tanner, Sheriff • Brucke Strasse Rd.
P.O. Box 1032 • Jasper, Indiana 47547-1032 • Phone: 812-482-3522 • Fax : 812-482-9434

FINDING NO. 2008-04 INTERNAL CONTROLS OVER EMPLOYEE'S MEALS AT
THE SHERIFF'S DEPARTMENT.

Deputies:

Lt. Christopher Tanner
Det. Sgt. Gary Harlow
Sgt. Donald Lampert
Forrest Kieser
Timothy Lampert
Tom Bell
Thomas Kleinhelter
C. Patrick Fleming
Stuart Wilson
John Anderson
Kevin Wright
Tim Rasche

Jail Staff:

Chief Jailer Randy Schnell
Glen Sanders
Vic Pieper
Wayne Kreilein
Kent Otto
Steve Lehman
Russell Friedman
Brad Kendall
Wayne Vaal
Toby Oser
J. Wade Pierce
Mike Hanselman
Dana Bolin
Kelli Rees
Steve Willoughby
Martin Bedolla

Matron:

Jeanne Mundy

AUDITEE CONTACT PERSON: Terry Tanner
TITLE OF CONTACT PERSON: Sheriff
PHONE NUMBER OF CONTACT PERSON: 482-3522

EXPECTED COMPLETION DATE: July 31, 2009

The Department has created a meal card punch system to be purchased by employees to be used toward meals. The Matron will be the controller of the system. Day-time employees will purchase cards for \$15.00 and good for 10 meals. The Matron will punch cards before receiving a meal. The night-time employees will purchase their meal cards and punched for meals by the respective night Sergeants. The money collected by the Matron and Sergeants will be receipted in the Official Receipt Book and deposited into the safe. The money for meals will be deposited into the bank with other fees by the Sheriff. The meal money will be paid to the Auditors office on a monthly basis along with other fees on a log that indicates each fee's total received for the month and year to date. The Matron will keep a record of money received and cards purchased.


Sheriff

September 2, 2009

Dubois County Sheriff's Department • Terry Tanner, Sheriff • Brucke Strasse Rd.

P.O. Box 1032 • Jasper, Indiana 47547-1032 • Phone: 812-482-3522 • Fax : 812-482-9434

FINDING 208-05 INTERNAL CONTROLS OVER SHERIFF'S INMATE TRUST

Deputies:

Lt. Christopher Tanner
Det. Sgt. Gary Harlow
Sgt. Donald Lampert
Forrest Kieser
Timothy Lampert
Tom Bell
Thomas Kleinhelter
C. Patrick Fleming
Stuart Wilson
John Anderson
Kevin Wright
Tim Rasche

Jail Staff:

Chief Jailer Randy Schnell
Glen Sanders
Vic Pieper
Wayne Kreilein
Kent Otto
Steve Lehman
Russell Friedman
Brad Kendall
Wayne Vaal
Toby Oser
J. Wade Pierce
Mike Hanselman
Dana Bolin
Kelli Rees
Steve Willoughby
Martin Bedolla

Matron:

Jeanne Mundy

AUDITEE CONTACT PERSON: Terry Tanner
TITLE OF CONTACT PERSON: Sheriff
PHONE NUMBER OF CONTACT PERSON: 482-3522

EXPECTED COMPLETION DATE: October 31, 2009

The Jailers record all money received for inmates into their individual accounts and the money is deposited into the Inmate Trust Fund by Chief Jailer Assistant. Transactions on receipts and purchases from their accounts for any expenditure they make while in jail are recorded. The Chief Jailer Assistant is primarily responsible for reconciling of the subsidiary and control ledgers and will be done on a monthly basis with the Inmate Trust Fund bank statement. If there are any discrepancies they are to be investigated and corrections made immediately. The Chief Jailer or Matron will review the Inmate Trust Fund to ensure timely reconciliation is done.



Sheriff

September 2, 2009

DUBOIS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 8, 2009, with Janet L. Sendelweck, Auditor; Randall L. Fleck, President of the Board of County Commissioners; Jerry Hunefeld, County Council member; and Bonnie J. Luebbehusen, County Council member.