

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

ANNUAL FINANCIAL REPORT

2009

DUBOIS COUNTY, INDIANA



FILED

12/30/2010

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Janet L. Sendelweck	01-01-08 to 12-31-10
Treasurer	Chad A. Blessinger	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	Randall L. Fleck	01-01-09 to 12-31-10
President of the County Council	Gregory A. Kendall	01-01-09 to 12-31-10



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, 2009, 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, 2009, 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 June 14, 2010, 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 integral part of 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 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, Schedule of Contributions From the Employer and Other Contributing Entities, 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

June 14, 2010



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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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 14, 2010. The opinions to the financial statements were qualified due to the omission of component units which result 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 2009-1 and 2009-2 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, of the significant deficiencies described above, we consider items 2009-1 to be 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.

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

June 14, 2010

DUBOIS COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	Program Receipts				Net (Disbursement)
	<u>Disbursements</u>	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Receipt and Changes
					in Net Assets
					<u>Primary Government</u>
					Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 9,518,717	\$ 544,310	\$ 43,256	\$ -	\$ (8,931,151)
Public safety	4,468,765	1,761,722	361,548	45,221	(2,300,274)
Highways and streets	3,499,918	-	1,939,924	-	(1,559,994)
Sanitation	360,205	207,998	-	-	(152,207)
Health and welfare	884,383	308,739	786,382	-	210,738
Economic development	981,549	-	-	40,000	(941,549)
Culture and recreation	474,253	23,110	-	-	(451,143)
Total governmental activities	20,187,790	2,845,879	3,131,110	85,221	(14,125,580)
General receipts:					
Property taxes					6,070,320
Income taxes					4,619,925
Intergovernmental					3,592,313
Other local sources					1,366,865
Net proceeds from borrowings					75,370
Grants and contributions not restricted to specific programs					64,640
Investment earnings					553,907
Total general receipts					16,343,340
Change in net assets					2,217,760
Net assets - beginning					30,493,593
Net assets - ending					\$ 32,711,353
 <u>Assets</u>					
Cash and investments					\$ 8,190,672
Restricted assets:					
Cash and investments					24,520,681
Total assets					\$ 32,711,353
 <u>Net Assets</u>					
Restricted for:					
General government					\$ 5,533,248
Public safety					1,377,525
Highways and streets					1,125,993
Sanitation					202,238
Health and welfare					786,867
Culture and recreation					346,158
Debt service					662,266
Capital outlay					14,413,643
Other purposes					72,743
Unrestricted					8,190,672
Total net assets					\$ 32,711,353

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, 2009

	General	Highway	Rainy Day	Cumulative Capital Development	County Economic Development Income Tax	Other Governmental Funds	Totals
Receipts:							
Taxes	\$ 6,841,723	\$ 129,916	\$ -	\$ 564,541	\$ 1,960,424	\$ 1,700,622	\$ 11,197,226
Intergovernmental	1,353,698	2,417,113	476,797	59,674	-	2,620,199	6,927,481
Charges for services	270,418	-	-	-	-	1,436,839	1,707,257
Fines and forfeits	169,506	-	-	-	-	787,945	957,451
Other	537,166	352,877	-	-	-	106,250	996,293
Total receipts	9,172,511	2,899,906	476,797	624,215	1,960,424	6,651,855	21,785,708
Disbursements:							
General government	5,800,137	-	-	-	-	1,960,805	7,760,942
Public safety	2,684,728	-	-	-	-	1,994,198	4,678,926
Highways and streets	-	2,547,128	-	-	-	994,589	3,541,717
Sanitation	119,887	-	-	-	-	240,318	360,205
Health and welfare	-	-	-	-	-	1,019,944	1,019,944
Culture and recreation	-	-	-	-	-	498,253	498,253
Capital outlay:							
General government	41,739	-	-	582,666	-	11,400	635,805
Public safety	10,941	-	-	-	-	6,722	17,663
Highways and streets	-	242,495	-	-	-	74,806	317,301
Health and welfare	-	-	-	-	-	268	268
Economic development	-	-	-	-	981,549	-	981,549
Total disbursements	8,657,432	2,789,623	-	582,666	981,549	6,801,303	19,812,573
Excess (deficiency) of receipts over disbursements	515,079	110,283	476,797	41,549	978,875	(149,448)	1,973,135
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	75,370	-	75,370
Transfers in	93,069	-	1,058,285	-	-	1,148,890	2,300,244
Transfers out	(39,315)	-	-	(3,851)	(192,512)	(2,064,566)	(2,300,244)
Other receipts	87,891	-	-	-	4,767	270,644	363,302
Total other financing sources (uses)	141,645	-	1,058,285	(3,851)	(112,375)	(645,032)	438,672
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	656,724	110,283	1,535,082	37,698	866,500	(794,480)	2,411,807
Cash and investment fund balance - beginning	7,533,948	914,721	2,023,925	3,620,397	7,353,208	8,780,604	30,226,803
Cash and investment fund balance - ending	<u>\$ 8,190,672</u>	<u>\$ 1,025,004</u>	<u>\$ 3,559,007</u>	<u>\$ 3,658,095</u>	<u>\$ 8,219,708</u>	<u>\$ 7,986,124</u>	32,638,610
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.							
							72,743
Net assets of governmental activities							<u>\$ 32,711,353</u>
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ 8,190,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,190,672
Restricted assets:							
Cash and investments	-	1,025,004	3,559,007	3,658,095	8,219,708	7,986,124	24,447,938
Total cash and investment assets - ending	\$ 8,190,672	\$ 1,025,004	\$ 3,559,007	\$ 3,658,095	\$ 8,219,708	\$ 7,986,124	\$ 32,638,610
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ -	\$ -	\$ 3,559,007	\$ -	\$ -	\$ 1,974,241	\$ 5,533,248
Public safety	-	-	-	-	-	1,377,525	1,377,525
Highways and streets	-	1,025,004	-	-	-	100,989	1,125,993
Sanitation	-	-	-	-	-	202,238	202,238
Health and welfare	-	-	-	-	-	786,867	786,867
Culture and recreation	-	-	-	-	-	346,158	346,158
Debt service	-	-	-	-	-	662,266	662,266
Capital outlay	-	-	-	3,658,095	8,219,708	2,535,840	14,413,643
Unrestricted	8,190,672	-	-	-	-	-	8,190,672
Total cash and investment fund balance - ending	\$ 8,190,672	\$ 1,025,004	\$ 3,559,007	\$ 3,658,095	\$ 8,219,708	\$ 7,986,124	\$ 32,638,610

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, 2009

	Internal Service Fund
Operating receipts:	
Miscellaneous	\$ 2,044,364
Operating disbursements:	
Insurance claims and expense	2,238,411
Deficiency of operating receipts over operating disbursements	(194,047)
Cash and investment fund balance - beginning	266,790
Cash and investment fund balance - ending	\$ 72,743
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	\$ 72,743
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	\$ 72,743

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, 2009

	<u>Pension Trust Fund</u>	<u>Private-Purpose Trust Fund</u>	<u>Agency Funds</u>
Additions:			
Contributions:			
Employer	\$ 83,725	\$ -	
Plan members	<u>41,187</u>	<u>-</u>	
Total contributions	<u>124,912</u>	<u>-</u>	
Investment earnings:			
Interest	72,323	-	
Less investment disbursements	<u>(117,275)</u>	<u>-</u>	
Net investment earnings	<u>(44,952)</u>	<u>-</u>	
Total additions	<u>79,960</u>	<u>-</u>	
Deductions:			
Benefits	74,266	-	
Administrative and general	<u>24,181</u>	<u>-</u>	
Total deductions	<u>98,447</u>	<u>-</u>	
Deficiency of total additions over total deductions	(18,487)	-	
Cash and investment fund balance - beginning	<u>1,948,112</u>	<u>17,402</u>	
Cash and investment fund balance - ending	<u>\$ 1,929,625</u>	<u>\$ 17,402</u>	<u>\$ 1,571,159</u>

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

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides the following services: public safety (police), highways and streets, health, welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

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

Primary Government:	Dubois County
Discretely Presented Component Units:	Dubois County Airport Authority
	Dubois County Solid Waste Management 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 Management District 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.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria but do not meet the criteria for blending. The discretely presented component units are presented below:

Dubois County Airport Authority: The Dubois County Airport Authority is a significant discretely presented component unit of the County. The County appoints a voting majority of the Dubois County Airport Authority's board and a financial benefit/burden relationship exists between the County and the Dubois County Airport Authority.

Dubois County Solid Waste Management District: The Dubois County Solid Waste Management District is a significant discretely presented component unit of the County. The County appoints a voting majority of the Dubois County Solid Waste Management District's board and is able to impose its will.

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.

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

The highway fund accounts for the financial resources and expenses related to the maintenance, repair, construction, and reconstruction of county roads within the County.

The rainy day fund is used to account for transfers of unused and unencumbered funds under Indiana Code 36-1-8-5. The rainy day funds may be used solely for the operation of the County and its various departments, including, but not limited to, salaries and wages, costs of services, supplies, equipment, capital improvements, repairs, and similar expenditures.

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

The county economic development income tax fund accounts for revenues received from the County Economic Development Tax (CEDIT) and are used for construction of projects funded by these revenues.

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.

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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.

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. 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.

3. Property Taxes

Normally, 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. 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 may become delinquent if

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

4. 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.

5. Long-Term Debt

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

6. Equity Classification

Government-Wide Statements

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

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

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.

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

F. Internal and Interfund 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 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.
4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

Interfund activity, if any, is 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 loans and 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. Prior to November 1, 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.

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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, 2009, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines as authorized by state statute:

Transfer From	Transfer To	2009
General Fund	Other Governmental Funds	\$ 39,315
County Economic Development Income Tax	Rainy Day	92,512
County Economic Development Income Tax	Other Governmental Funds	100,000
Cumulative Capital Development	Other Governmental Funds	3,851
Other Governmental Funds	General Fund	93,069
Other Governmental Funds	Rainy Day	965,773
Other Governmental Funds	Other Governmental Funds	<u>1,005,724</u>
 Total		 <u><u>\$ 2,300,244</u></u>

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

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. IC 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. At December 31, 2009, the County had deposit balances in the amount of \$36,229,539.

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.

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. Investments

As of December 31, 2009, 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	\$ 79,983
U.S. agencies	132,039
Mutual funds	1,311,586
Corporate bonds and notes	127,375
Corporate stock	160,415
Total	\$ 1,811,398

Statutory Authorization for Investments

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

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

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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:

Investment Type	Not in the Government's Name
U.S. treasuries and securities	\$ 79,983
U.S. agencies	132,039
Mutual funds	1,311,586
Corporate bonds and notes	127,375
Corporate stock	160,415
Total	\$ 1,811,398

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.

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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	\$ -	\$ -	\$ 79,983
U.S. agencies	-	53,406	78,633
Corporate bonds and notes	101,089	-	26,286
Totals	<u>\$ 101,089</u>	<u>\$ 53,406</u>	<u>\$ 184,902</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 Bond Funds	Corporate Bonds	Government Sponsored Enterprise
AAA	Aaa	\$ -	\$ -	\$ 132,039
AA	Aa	-	26,286	-
A	A	-	101,089	-
Unrated	Unrated	1,311,586	-	-
Totals		<u>\$ 1,311,586</u>	<u>\$ 127,375</u>	<u>\$ 132,039</u>

Concentration of Credit Risk

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

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

Foreign Currency Risk

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

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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, 2009, were as follows:

Transfer From	Transfer To	2009
General Fund	Other Governmental Funds	\$ 39,315
County Economic Development Income Tax	Rainy Day	92,512
County Economic Development Income Tax	Other Governmental Funds	100,000
Cumulative Capital Development	Other Governmental Funds	3,851
Other Governmental Funds	General Fund	93,069
Other Governmental Funds	Rainy Day	965,773
Other Governmental Funds	Other Governmental Funds	<u>1,005,724</u>
Total		<u>\$ 2,300,244</u>

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

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; 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; medical benefits to; and natural disasters are covered by commercial insurance from independent third parties.

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. The County purchases commercial insurance for claims in excess of coverage provided by the fund. 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.

Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Loans Receivable

Ireland-Madison Township Conservancy District

On February 28, 2000, the County made a \$600,000 loan to Ireland-Madison Township Conservancy District to be used for the construction of sanitary sewers within the District. The loan was to be repaid over 30 years at 2% interest. The balance of the loan receivable as of December 31, 2009, was \$461,000.

Patoka Lake Regional Water and Sewer District

On April 26, 2000, the County entered into an agreement with Patoka Lake Regional Water and Sewer District to loan \$1,200,000 to be used for a sewer project within the District. The loan was to be made in three annual installments of \$400,000 beginning after the District received the construction bids for the project. As of December 31, 2009, the County has paid all three of the installments of the loan to the District. The interest was to be paid over 30 years at a 2% interest rate. The principal balance is to be repaid at the end of the 30 year loan period.

C. Subsequent Events

On February 6, 2008, the County and the Town of Holland entered into an agreement to improve Kentucky Street in Holland. This project is to be funded 80% by Indiana Department of Transportation with the remaining 20% of the project costs considered matching fund to be split equally between the County and the Town. On April 4, 2010, the County entered into an agreement with the Town of Holland to provide an interest-free loan for the Town's portion of matching funds for the Kentucky Street project. The loan is to be paid in 15 annual installments of \$16,700 with the first installment due no later than November 30, 2010, and all other payments due prior to November 30 of each year thereafter.

D. Pension Plans

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

1. Public Employees' Retirement Fund

Plan Description

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

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

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Funding Policy

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$283,028.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$96,245.

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

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$6,294.

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)
07-01-07	\$ 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%)
07-01-09	5,126,783	6,641,507	(1,514,724)	77%	5,755,494	(26%)

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)
01-01-05	\$ 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%)
01-01-10	2,068,541	2,068,541	-	100%	688,419	0%

DUBOIS COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009

	Local Road And Street	Accident Reports	Firearms Training	Park Nonreverting Operating	Health	Alcohol And Drug Services	Sheriff Donation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 277,284	\$ -	\$ -
Intergovernmental	342,170	-	-	-	174,174	-	-
Charges for services	-	431	22,534	-	308,739	-	-
Fines and forfeits	-	-	-	-	-	94,320	-
Other	1,386	-	-	684	3,753	-	-
Total receipts	343,556	431	22,534	684	763,950	94,320	-
Disbursements:							
General government	-	-	-	-	-	-	346
Public safety	-	-	-	-	-	94,684	-
Highways and streets	465,166	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	705,891	-	-
Culture and recreation	-	-	-	8,600	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	268	-	-
Total disbursements	465,166	-	-	8,600	706,159	94,684	346
Excess (deficiency) of receipts over disbursements	(121,610)	431	22,534	(7,916)	57,791	(364)	(346)
Other financing sources (uses):							
Transfers in	-	-	-	50,000	-	-	2,098
Transfers out	-	-	-	-	(1,742)	-	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	50,000	(1,742)	-	2,098
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(121,610)	431	22,534	42,084	56,049	(364)	1,752
Cash and investment fund balance - beginning	222,599	1,635	28,154	84,452	411,990	53,763	2,416
Cash and investment fund balance - ending	<u>\$ 100,989</u>	<u>\$ 2,066</u>	<u>\$ 50,688</u>	<u>\$ 126,536</u>	<u>\$ 468,039</u>	<u>\$ 53,399</u>	<u>\$ 4,168</u>
Cash and Investment Assets - Ending							
Restricted assets:							
Cash and investments	<u>\$ 100,989</u>	<u>\$ 2,066</u>	<u>\$ 50,688</u>	<u>\$ 126,536</u>	<u>\$ 468,039</u>	<u>\$ 53,399</u>	<u>\$ 4,168</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	2,066	50,688	-	-	53,399	4,168
Highways and streets	100,989	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	468,039	-	-
Culture and recreation	-	-	-	126,536	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 100,989</u>	<u>\$ 2,066</u>	<u>\$ 50,688</u>	<u>\$ 126,536</u>	<u>\$ 468,039</u>	<u>\$ 53,399</u>	<u>\$ 4,168</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, 2009
 (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	-	-	-	-	-	-	-
Charges for services	-	245	290	-	1,933	436,347	-
Fines and forfeits	-	-	-	11,801	-	-	43,474
Other	-	-	-	-	-	-	-
Total receipts	-	245	290	11,801	1,933	436,347	43,474
Disbursements:							
General government	2,458	-	-	869	-	-	-
Public safety	-	1,949	-	-	-	399,973	38,307
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	2,458	1,949	-	869	-	399,973	38,307
Excess (deficiency) of receipts over disbursements	(2,458)	(1,704)	290	10,932	1,933	36,374	5,167
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	(2,458)	(1,704)	290	10,932	1,933	36,374	5,167
Cash and investment fund balance - beginning	14,712	8,114	537	72,984	1,137	304,609	43,475
Cash and investment fund balance - ending	<u>\$ 12,254</u>	<u>\$ 6,410</u>	<u>\$ 827</u>	<u>\$ 83,916</u>	<u>\$ 3,070</u>	<u>\$ 340,983</u>	<u>\$ 48,642</u>
Cash and Investment Assets - Ending							
Restricted assets:							
Cash and investments	<u>\$ 12,254</u>	<u>\$ 6,410</u>	<u>\$ 827</u>	<u>\$ 83,916</u>	<u>\$ 3,070</u>	<u>\$ 340,983</u>	<u>\$ 48,642</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ 83,916	\$ 3,070	\$ -	\$ -
Public safety	-	6,410	827	-	-	340,983	48,642
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	12,254	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 12,254</u>	<u>\$ 6,410</u>	<u>\$ 827</u>	<u>\$ 83,916</u>	<u>\$ 3,070</u>	<u>\$ 340,983</u>	<u>\$ 48,642</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, 2009
 (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	\$ -	\$ -	\$ 377,065	\$ 99,742	\$ 183,526	\$ -	\$ -
Intergovernmental	-	3,355	-	18,269	19,399	-	-
Charges for services	-	-	-	22,734	-	-	7,885
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	1,217	7,672	-	-
Total receipts	-	3,355	377,065	141,962	210,597	-	7,885
Disbursements:							
General government	-	-	-	-	338,922	-	-
Public safety	-	2,468	-	-	-	-	1,500
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	377,065	112,588	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	-	2,468	377,065	112,588	338,922	-	1,500
Excess (deficiency) of receipts over disbursements	-	887	-	29,374	(128,325)	-	6,385
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(50,625)	(1,116)	-	-
Other receipts	-	6,641	-	25,595	-	-	-
Total other financing sources (uses)	-	6,641	-	(25,030)	(1,116)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	7,528	-	4,344	(129,441)	-	6,385
Cash and investment fund balance - beginning	1,717	77,931	-	209,760	1,410,898	1,611	49,737
Cash and investment fund balance - ending	<u>\$ 1,717</u>	<u>\$ 85,459</u>	<u>\$ -</u>	<u>\$ 214,104</u>	<u>\$ 1,281,457</u>	<u>\$ 1,611</u>	<u>\$ 56,122</u>
Cash and Investment Assets - Ending							
Restricted assets:							
Cash and investments	<u>\$ 1,717</u>	<u>\$ 85,459</u>	<u>\$ -</u>	<u>\$ 214,104</u>	<u>\$ 1,281,457</u>	<u>\$ 1,611</u>	<u>\$ 56,122</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ 1,281,457	\$ -	\$ -
Public safety	1,717	85,459	-	-	-	-	56,122
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	1,611	-
Culture and recreation	-	-	-	214,104	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 1,717</u>	<u>\$ 85,459</u>	<u>\$ -</u>	<u>\$ 214,104</u>	<u>\$ 1,281,457</u>	<u>\$ 1,611</u>	<u>\$ 56,122</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, 2009
 (Continued)

	Adult Probation Services	Recorder's Records Perpetuation	Department Of Child Services	Health Maintenance	Pretrial Diversion	Solid Waste Planning	Court Appointed Special Advocate
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	70,196	33,139	-	-	13,450
Charges for services	150,965	52,002	-	-	-	207,998	-
Fines and forfeits	-	-	-	-	80,480	-	-
Other	-	-	-	-	710	18,421	-
Total receipts	150,965	52,002	70,196	33,139	81,190	226,419	13,450
Disbursements:							
General government	-	60,636	-	-	-	-	25,931
Public safety	121,286	-	-	-	117,343	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	240,318	-
Health and welfare	-	-	198,988	29,665	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	4,762	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	121,286	60,636	198,988	29,665	122,105	240,318	25,931
Excess (deficiency) of receipts over disbursements	29,679	(8,634)	(128,792)	3,474	(40,915)	(13,899)	(12,481)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	11,690
Transfers out	-	-	(944,025)	-	-	-	-
Other receipts	-	-	1,632	-	-	-	-
Total other financing sources (uses)	-	-	(942,393)	-	-	-	11,690
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	29,679	(8,634)	(1,071,185)	3,474	(40,915)	(13,899)	(791)
Cash and investment fund balance - beginning	258,021	77,506	1,071,185	8,113	139,117	216,137	27,625
Cash and investment fund balance - ending	<u>\$ 287,700</u>	<u>\$ 68,872</u>	<u>\$ -</u>	<u>\$ 11,587</u>	<u>\$ 98,202</u>	<u>\$ 202,238</u>	<u>\$ 26,834</u>
Cash and Investment Assets - Ending							
Restricted assets:							
Cash and investments	<u>\$ 287,700</u>	<u>\$ 68,872</u>	<u>\$ -</u>	<u>\$ 11,587</u>	<u>\$ 98,202</u>	<u>\$ 202,238</u>	<u>\$ 26,834</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ 68,872	\$ -	\$ -	\$ -	\$ -	\$ 26,834
Public safety	287,700	-	-	-	98,202	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	202,238	-
Health and welfare	-	-	-	11,587	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 287,700</u>	<u>\$ 68,872</u>	<u>\$ -</u>	<u>\$ 11,587</u>	<u>\$ 98,202</u>	<u>\$ 202,238</u>	<u>\$ 26,834</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, 2009
 (Continued)

	Plat Book	Misdemeanant	Clerk Title IV-D #1	Jail Commissary	Surveyor's Corner Perpetuation	Jury Pay
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	45,549	11,641	-	-	-
Charges for services	12,045	-	-	-	6,670	-
Fines and forfeits	-	-	-	-	-	5,485
Other	-	-	-	-	-	-
Total receipts	12,045	45,549	11,641	-	6,670	5,485
Disbursements:						
General government	43,805	-	-	-	5,763	17,460
Public safety	-	53,756	-	68,699	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	873	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	43,805	53,756	873	68,699	5,763	17,460
Excess (deficiency) of receipts over disbursements	(31,760)	(8,207)	10,768	(68,699)	907	(11,975)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	103,572	-	-
Total other financing sources (uses)	-	-	-	103,572	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(31,760)	(8,207)	10,768	34,873	907	(11,975)
Cash and investment fund balance - beginning	84,034	182,857	55,191	56,581	60,493	12,159
Cash and investment fund balance - ending	<u>\$ 52,274</u>	<u>\$ 174,650</u>	<u>\$ 65,959</u>	<u>\$ 91,454</u>	<u>\$ 61,400</u>	<u>\$ 184</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	<u>\$ 52,274</u>	<u>\$ 174,650</u>	<u>\$ 65,959</u>	<u>\$ 91,454</u>	<u>\$ 61,400</u>	<u>\$ 184</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 52,274	\$ -	\$ -	\$ -	\$ 61,400	\$ 184
Public safety	-	174,650	-	91,454	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	65,959	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 52,274</u>	<u>\$ 174,650</u>	<u>\$ 65,959</u>	<u>\$ 91,454</u>	<u>\$ 61,400</u>	<u>\$ 184</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, 2009
 (Continued)

	WEBGIS Site Creation And Setup	Drug Court Byrne Grant	Health Partnership	H1N1 Grant	Special Revenue State Grants	Federal Pass Thru Grants
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 48,849	\$ -
Intergovernmental	-	1,275	20,000	42,396	-	990
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	11,500	-	-	-	-	-
Total receipts	11,500	1,275	20,000	42,396	48,849	990
Disbursements:						
General government	-	15,420	2,376	18,983	48,849	990
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	11,400	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	15,420	2,376	30,383	48,849	990
Excess (deficiency) of receipts over disbursements	11,500	(14,145)	17,624	12,013	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	323	-	-	-	-
Total other financing sources (uses)	-	323	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	11,500	(13,822)	17,624	12,013	-	-
Cash and investment fund balance - beginning	-	6,125	9,506	-	-	-
Cash and investment fund balance - ending	\$ 11,500	\$ (7,697)	\$ 27,130	\$ 12,013	\$ -	\$ -
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 11,500	\$ (7,697)	\$ 27,130	\$ 12,013	\$ -	\$ -
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 11,500	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	(7,697)	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	27,130	12,013	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 11,500	\$ (7,697)	\$ 27,130	\$ 12,013	\$ -	\$ -

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, 2009
 (Continued)

	Sales Disclosure	Riverboat Revenue Sharing	Project Income	Emergency Management OPD-HS Interoperable	CDBG Dubois Contractual Library	INDHS Web GIS Grant (LETPP)
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	836,759	-	311,879	40,000	14,893
Charges for services	3,880	-	-	-	-	-
Fines and forfeits	-	-	550,890	-	-	-
Other	-	-	904	-	4,500	-
Total receipts	3,880	836,759	551,794	311,879	44,500	14,893
Disbursements:						
General government	5,874	836,759	-	311,879	44,500	14,893
Public safety	-	-	542,773	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	1,960	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	5,874	836,759	544,733	311,879	44,500	14,893
Excess (deficiency) of receipts over disbursements	(1,994)	-	7,061	-	-	-
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	(1,994)	-	7,061	-	-	-
Cash and investment fund balance - beginning	7,788	-	185,202	-	-	-
Cash and investment fund balance - ending	\$ 5,794	\$ -	\$ 192,263	\$ -	\$ -	\$ -
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	\$ 5,794	\$ -	\$ 192,263	\$ -	\$ -	\$ -
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 5,794	\$ -	\$ 192,263	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 5,794	\$ -	\$ 192,263	\$ -	\$ -	\$ -

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, 2009
 (Continued)

	Crime Victim Assistance	Community Corrections Grant	Tobacco Settlement	WIC Local Grants/ Donations	Child Advocacy	Levy Excess
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	41,981	356,056	43,789	2,621	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	18,389
Total receipts	41,981	356,056	43,789	2,621	-	18,389
Disbursements:						
General government	-	-	-	-	-	-
Public safety	30,521	386,995	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	23,385	2,038	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	30,521	386,995	23,385	2,038	-	-
Excess (deficiency) of receipts over disbursements	11,460	(30,939)	20,404	583	-	18,389
Other financing sources (uses):						
Transfers in	-	-	-	-	-	985,102
Transfers out	-	-	-	-	-	(1,058,842)
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(73,740)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	11,460	(30,939)	20,404	583	-	(55,351)
Cash and investment fund balance - beginning	(14,949)	10,830	105,958	(260)	250	93,069
Cash and investment fund balance - ending	<u>\$ (3,489)</u>	<u>\$ (20,109)</u>	<u>\$ 126,362</u>	<u>\$ 323</u>	<u>\$ 250</u>	<u>\$ 37,718</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	<u>\$ (3,489)</u>	<u>\$ (20,109)</u>	<u>\$ 126,362</u>	<u>\$ 323</u>	<u>\$ 250</u>	<u>\$ 37,718</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,718
Public safety	(3,489)	(20,109)	-	-	250	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	126,362	323	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ (3,489)</u>	<u>\$ (20,109)</u>	<u>\$ 126,362</u>	<u>\$ 323</u>	<u>\$ 250</u>	<u>\$ 37,718</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, 2009
 (Continued)

	Community Foundation Community Corrections Grant	Identification Security Protection	Children's Psychiatric Residential Treatment Services	Drunk Driving/Drug Court Program Fees	Prosecutor Title IV-D #2	Community Transition Program
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,400	-	-	-	17,514	25,580
Charges for services	-	14,880	-	9,995	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	1,400	14,880	-	9,995	17,514	25,580
Disbursements:						
General government	2,000	-	-	-	-	28,528
Public safety	-	2,340	-	9,687	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	55,155	-	3,949	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	2,000	2,340	55,155	9,687	3,949	28,528
Excess (deficiency) of receipts over disbursements	(600)	12,540	(55,155)	308	13,565	(2,948)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(3,358)	-	-	-
Other receipts	600	-	-	-	-	-
Total other financing sources (uses)	600	-	(3,358)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	12,540	(58,513)	308	13,565	(2,948)
Cash and investment fund balance - beginning	-	19,917	58,513	3,030	48,024	12,514
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 32,457</u>	<u>\$ -</u>	<u>\$ 3,338</u>	<u>\$ 61,589</u>	<u>\$ 9,566</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	<u>\$ -</u>	<u>\$ 32,457</u>	<u>\$ -</u>	<u>\$ 3,338</u>	<u>\$ 61,589</u>	<u>\$ 9,566</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,566
Public safety	-	32,457	-	3,338	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	61,589	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 32,457</u>	<u>\$ -</u>	<u>\$ 3,338</u>	<u>\$ 61,589</u>	<u>\$ 9,566</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, 2009
 (Continued)

	Automated Clearing House	Industrial Development Loan	Drug Court Substance Abuse County Grant	Probation Drug Screens	Dubois County Hazmat Task Force	Dubois Ruritan Park Grants
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	3,500	-	-
Charges for services	-	-	-	17,869	-	-
Fines and forfeits	1,495	-	-	-	-	-
Other	-	390	-	-	-	-
Total receipts	1,495	390	-	21,369	-	-
Disbursements:						
General government	554	-	3,559	19,013	-	-
Public safety	-	-	-	-	80	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	554	-	3,559	19,013	80	-
Excess (deficiency) of receipts over disbursements	941	390	(3,559)	2,356	(80)	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	72	-	-	-
Total other financing sources (uses)	-	-	72	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	941	390	(3,487)	2,356	(80)	-
Cash and investment fund balance - beginning	6,667	58,726	18,249	998	4,310	5,518
Cash and investment fund balance - ending	<u>\$ 7,608</u>	<u>\$ 59,116</u>	<u>\$ 14,762</u>	<u>\$ 3,354</u>	<u>\$ 4,230</u>	<u>\$ 5,518</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	<u>\$ 7,608</u>	<u>\$ 59,116</u>	<u>\$ 14,762</u>	<u>\$ 3,354</u>	<u>\$ 4,230</u>	<u>\$ 5,518</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 7,608	\$ 59,116	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	14,762	3,354	4,230	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	5,518
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 7,608</u>	<u>\$ 59,116</u>	<u>\$ 14,762</u>	<u>\$ 3,354</u>	<u>\$ 4,230</u>	<u>\$ 5,518</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, 2009
 (Continued)

	Indiana 15 Regional Planning Commission	Community Corrections Commissary	Sheriff Community Strike Fund	Emergency Phone Wireless Surcharge	Superior Court Problem Solving Grant	RW Johnson Foundation Grant
Receipts:						
Taxes	\$ 17,954	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,898	-	-	-	3,000	4,000
Charges for services	-	-	-	144,382	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	19,852	-	-	144,382	3,000	4,000
Disbursements:						
General government	17,853	-	-	91,054	-	1,531
Public safety	-	121,837	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	17,853	121,837	-	91,054	-	1,531
Excess (deficiency) of receipts over disbursements	1,999	(121,837)	-	53,328	3,000	2,469
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(109)	-	-	-	-	-
Other receipts	-	132,209	-	-	-	-
Total other financing sources (uses)	(109)	132,209	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,890	10,372	-	53,328	3,000	2,469
Cash and investment fund balance - beginning	1,954	26,126	2,625	-	-	-
Cash and investment fund balance - ending	<u>\$ 3,844</u>	<u>\$ 36,498</u>	<u>\$ 2,625</u>	<u>\$ 53,328</u>	<u>\$ 3,000</u>	<u>\$ 2,469</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	<u>\$ 3,844</u>	<u>\$ 36,498</u>	<u>\$ 2,625</u>	<u>\$ 53,328</u>	<u>\$ 3,000</u>	<u>\$ 2,469</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 3,844	\$ -	\$ -	\$ 53,328	\$ -	\$ 2,469
Public safety	-	36,498	2,625	-	3,000	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 3,844</u>	<u>\$ 36,498</u>	<u>\$ 2,625</u>	<u>\$ 53,328</u>	<u>\$ 3,000</u>	<u>\$ 2,469</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, 2009
 (Continued)

	Federal Equitable Sharing	County Sex/Violent Offender	Distressed Road Repayment	Cumulative Bridge	Jail	Totals
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 696,202	\$ -	\$ 1,700,622
Intergovernmental	13,028	-	-	106,298	-	2,620,199
Charges for services	-	2,570	-	12,445	-	1,436,839
Fines and forfeits	-	-	-	-	-	787,945
Other	-	-	4,164	32,560	-	106,250
Total receipts	13,028	2,570	4,164	847,505	-	6,651,855
Disbursements:						
General government	-	-	-	-	-	1,960,805
Public safety	-	-	-	-	-	1,994,198
Highways and streets	-	-	-	529,423	-	994,589
Sanitation	-	-	-	-	-	240,318
Health and welfare	-	-	-	-	-	1,019,944
Culture and recreation	-	-	-	-	-	498,253
Capital outlay:						
General government	-	-	-	-	-	11,400
Public safety	-	-	-	-	-	6,722
Highways and streets	-	-	-	74,806	-	74,806
Health and welfare	-	-	-	-	-	268
Total disbursements	-	-	-	604,229	-	6,801,303
Excess (deficiency) of receipts over disbursements	13,028	2,570	4,164	243,276	-	(149,448)
Other financing sources (uses):						
Transfers in	-	-	100,000	-	-	1,148,890
Transfers out	-	-	-	(4,749)	-	(2,064,566)
Other receipts	-	-	-	-	-	270,644
Total other financing sources (uses)	-	-	100,000	(4,749)	-	(645,032)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	13,028	2,570	104,164	238,527	-	(794,480)
Cash and investment fund balance - beginning	-	3,249	558,102	2,250,764	46,549	8,780,604
Cash and investment fund balance - ending	<u>\$ 13,028</u>	<u>\$ 5,819</u>	<u>\$ 662,266</u>	<u>\$ 2,489,291</u>	<u>\$ 46,549</u>	<u>\$ 7,986,124</u>
Cash and Investment Assets - Ending						
Restricted assets:						
Cash and investments	<u>\$ 13,028</u>	<u>\$ 5,819</u>	<u>\$ 662,266</u>	<u>\$ 2,489,291</u>	<u>\$ 46,549</u>	<u>\$ 7,986,124</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 13,028	\$ -	\$ -	\$ -	\$ -	\$ 1,974,241
Public safety	-	5,819	-	-	-	1,377,525
Highways and streets	-	-	-	-	-	100,989
Sanitation	-	-	-	-	-	202,238
Health and welfare	-	-	-	-	-	786,867
Culture and recreation	-	-	-	-	-	346,158
Debt service	-	-	662,266	-	-	662,266
Capital outlay	-	-	-	2,489,291	46,549	2,535,840
Total cash and investment fund balance - ending	<u>\$ 13,028</u>	<u>\$ 5,819</u>	<u>\$ 662,266</u>	<u>\$ 2,489,291</u>	<u>\$ 46,549</u>	<u>\$ 7,986,124</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009

	Congressional School Interest	Clerk's Trust	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax	State Fees	Delinquent Liens
Additions:							
Agency fund additions	\$ 309	\$ 3,258,370	\$ 33,092	\$ 30,226	\$ 62,962	\$ 116,288	\$ 20,851
Deductions:							
Agency fund deductions	696	3,612,285	42,727	28,198	61,770	113,841	20,851
Excess (deficiency) of total additions over total deductions	(387)	(353,915)	(9,635)	2,028	1,192	2,447	-
Cash and investment fund balance - beginning	39,288	735,071	44,710	-	1,078	8,585	-
Cash and investment fund balance - ending	<u>\$ 38,901</u>	<u>\$ 381,156</u>	<u>\$ 35,075</u>	<u>\$ 2,028</u>	<u>\$ 2,270</u>	<u>\$ 11,032</u>	<u>\$ -</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Inheritance Tax	Probation Department Agency	Payroll	Sheriff's Inmate Trust	Education Plate Fees Agency	City/Town Ordinance Violations	Forestry Sales
Additions:							
Agency fund additions	\$ 766,824	\$ 173,642	\$ 11,520,262	\$ 105,582	\$ 938	\$ 12,245	\$ 30,642
Deductions:							
Agency fund deductions	872,394	179,069	11,506,877	102,906	938	12,265	30,642
Excess (deficiency) of total additions over total deductions	(105,570)	(5,427)	13,385	2,676	-	(20)	-
Cash and investment fund balance - beginning	247,915	17,454	27,130	11,443	-	987	-
Cash and investment fund balance - ending	<u>\$ 142,345</u>	<u>\$ 12,027</u>	<u>\$ 40,515</u>	<u>\$ 14,119</u>	<u>\$ -</u>	<u>\$ 967</u>	<u>\$ -</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Probation	Welfare Trust	Homestead Credit Rebate	HEA 1001 State Homestead Credit	Tax Distributions	Overpayment of Property Tax	User Fee Continuing Education
Additions:							
Agency fund additions	\$ 188	\$ 93	\$ 786	\$ 833,404	\$ 49,441,813	\$ 16,824	\$ 8,292
Deductions:							
Agency fund deductions	225	11,916	786	837,177	49,441,813	16,823	7,781
Excess (deficiency) of total additions over total deductions	(37)	(11,823)	-	(3,773)	-	1	511
Cash and investment fund balance - beginning	37	11,823	-	3,754	-	30	110,335
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ (19)	\$ -	\$ 31	\$ 110,846

DUBOIS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Prosecuting Attorney Bad Check Trust	Treasurer's Trust	Recorder's Trust	Sheriff Department Trust	Health Department Trust	Park and Recreation Trust	Drug Court User Fee Trust
Additions:							
Agency fund additions	\$ 31,821	\$ 45,259,511	\$ 197,849	\$ 529,491	\$ 308,581	\$ 22,310	\$ 7,722
Deductions:							
Agency fund deductions	31,948	45,140,626	196,872	529,491	312,112	22,734	9,995
Excess (deficiency) of total additions over total deductions	(127)	118,885	977	-	(3,531)	(424)	(2,273)
Cash and investment fund balance - beginning	1,035	529,763	15,451	-	36,808	475	3,295
Cash and investment fund balance - ending	<u>\$ 908</u>	<u>\$ 648,648</u>	<u>\$ 16,428</u>	<u>\$ -</u>	<u>\$ 33,277</u>	<u>\$ 51</u>	<u>\$ 1,022</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Solid Waste Collection Fund Trust	Circuit Court Adult Restitution Trust	Circuit Court Juvenile Restitution Trust	Superior Court Restitution	Community Corrections Project Income Trust	Totals
Additions:						
Agency fund additions	\$ 206,374	\$ 32,147	\$ 15,081	\$ 19,110	\$ 556,761	\$ 113,620,391
Deductions:						
Agency fund deductions	207,998	29,134	15,367	17,700	553,741	113,969,698
Excess (deficiency) of total additions over total deductions	(1,624)	3,013	(286)	1,410	3,020	(349,307)
Cash and investment fund balance - beginning	20,443	2,955	1,189	2,400	47,012	1,920,466
Cash and investment fund balance - ending	\$ 18,819	\$ 5,968	\$ 903	\$ 3,810	\$ 50,032	\$ 1,571,159

DUBOIS COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2009

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	155,302,319
Buildings	6,378,914
Machinery and equipment	<u>7,170,918</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 169,188,351</u>

DUBOIS COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2009

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Sheriff's vehicles	\$ 70,339	\$ 70,339
Notes and loans payable	<u>1,000,000</u>	<u>-</u>
Total governmental activities debt	<u>\$ 1,070,339</u>	<u>\$ 70,339</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 Auditor
County Recorder
County Sheriff
County Superior Court
Prosecuting Attorney

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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, 2009. 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, 2009.

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.

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

June 14, 2010

DUBOIS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

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 2009 FY 2010	\$ 114,907 <u>41,424</u>
Total for program			<u>156,331</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Homeland Security Public Safety Interoperable Communications Grant Program	11.555	C44P-9-259A	<u>311,879</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs CDBG - State Administered Small Cities Program Cluster Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	14.228	PL05-065	<u>40,000</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	08VA027 09VA026	15,324 <u>15,197</u>
Total for program			<u>30,521</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	07-DJ-008	<u>15,097</u>
Total for federal grantor agency			<u>45,618</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-9914(023) BR-NBIS(546)	1,810 <u>1,336</u>
Total for cluster			<u>3,146</u>
Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	OP-09-01-01-95	<u>2,998</u>
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	C44-9-531A	<u>1,800</u>
Total for federal grantor agency			<u>7,944</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069	H1N1 - Phase 1 & 2 H1N1 - Phase 3 5U90TP517024-09	13,684 16,677 <u>19,890</u>
Total for program			<u>50,251</u>
Center for Disease Control and Prevention - Investigations and Technical Assistance	93.283	BRPS04-A-19	<u>2,459</u>

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

DUBOIS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
County Prosecutor's Expense			48,031
County Clerk's Expense			18,078
Collection Incentive			40,796
Indirect Costs			<u>27,480</u>
Total for program			<u>134,385</u>
Pass-Through Indiana Department of Health			
Preventative Health and Health Services Block Grant	93.991	FY 2008	<u>2,376</u>
Total for federal grantor agency			<u>189,471</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		
		PA-05-IN-1795-PW-00436(0)	1,742
		PA-05-IN-1795-PW-00458(0)	6,251
		PA-05-IN-1795-PW-00468(0)	<u>990</u>
Total for program			<u>8,983</u>
Emergency Management Performance Grants	97.042	C44P-9-228A	<u>31,421</u>
Law Enforcement Terrorism Prevention Program (LETPP)	97.074	C44P-9-810A	<u>14,893</u>
Total for federal grantor agency			<u>55,297</u>
Total federal awards expended			<u>\$ 806,540</u>

The accompanying notes are 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 the Dubois County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

DUBOIS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified?	yes
Significant deficiencies identified that are not considered to be material weaknesses?	yes

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

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

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
11.555	Public Safety Interoperable communication Grant Program

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

FINDING 2009-1, INTERNAL CONTROLS OVER DISBURSEMENTS – COUNTY AUDITOR

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 County Auditors, Chapter 14)

Controls are not adequate to ensure that claims are adequately itemized, mathematically correct, are for allowable items, and are a liability of the county. Adequate information is not available on the payroll voucher to support the time worked and leave taken by employees. This information, if available for all employees, is presented at year-end and not at the time payroll is being processed to verify the validity for money disbursed.

Due to lack of controls over the cash disbursement process, cash disbursements could be made erroneously or fraudulently and not be detected in a timely manner. Payments for leave benefits could exceed the leave benefits allowed per the county policy.

We recommended that controls be implemented to ensure that all claims or vouchers are audited prior to their allowance and payment to minimize the possible liability for payment of a wrongful or unlawful claim or voucher. Also, controls should be implemented to verify that adequate time records are being maintained, and approved by department heads, to support all payroll claimed and that all paid leave is in compliance with the county leave policy.

FINDING 2009-2. INTERNAL CONTROLS OVER FINANCIAL ACTIVITIES – COUNTY RECORDER

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 County Recorders, Chapter 9)

Controls do not exist to ensure that accurate monthly bank reconciliements are being performed or that an accounts receivable control is being maintained to monitor amounts owed to the county for charge customers.

By not performing accurate monthly bank reconciliements, errors can occur and not be detected in a timely manner. Incorrect amounts of fees can be remitted to the county treasurer and the monthly report of collections would be inaccurate. Without an accounts receivable control being maintained, customer billings may be inaccurate and the proper amount of fees owed to the county would not be collected.

We recommended that controls be implemented to ensure the accurate monthly bank reconciliements are performed. An accounts receivable control needs to be established to ensure that the customer billings are accurate and the proper amount of fees owed to the county are being collected.

DUBOIS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

DUBOIS COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

**JANET L. SENDELWECK
AUDITOR OF DUBOIS COUNTY
1 COURTHOUSE SQUARE
JASPER IN 47546
812-481-7000**

FINDING NO. 2009-1 INTERNAL CONTROLS OVER DISBURSEMENTS – COUNTY AUDITOR

AUDITEE CONTACT PERSON: Janet L. Sendelweck
TITLE OF CONTACT PERSON: Dubois County Auditor
PHONE NUMBER OF CONTACT PERSON: 812-481-7000

EXPECTED COMPLETION DATE: June 10, 2010

CONTROLS ARE NOT ADEQUATE TO ENSURE THAT CLAIMS ARE ADEQUATELY ITEMIZED, MATHEMATICALLY CORRECT, ARE FOR ALLOWABLE ITEMS AND ARE A LIABILITY OF THE COUNTY.

CORRECTIVE ACTION

Accounts Payable (A/P) clerk will re-add all claims' totals, then attach the total tape to each claim. Claims will be reviewed by another deputy auditor. A/P clerk has been instructed to pay closer attention when processing claims, especially when reimbursing expenses paid by employees. All departments will submit all itemized billings for all charges to A/P clerk to audit, not invoices only.

THE PAYROLL SCHEDULE AND VOUCHER DOES NOT CONTAIN DOCUMENTATION OF THE HOURS/DAYS WORKED OR TYPE OF LEAVE TAKEN.

EXPECTED COMPLETION DATE: August 1, 2010

CORRECTIVE ACTION

The Payroll Schedule and Voucher has been revised to allow Supervisors to record time worked and hours taken - holiday, vacation, personal, sick, comp and other (jury duty, bereavement) -- used/earned during each pay cycle. Supervisors will be required to record hours worked and leave taken on each Payroll Schedule and Voucher submitted to the payroll clerk. The payroll clerk will track leave through a module available in the payroll system. Supervisors will submit YTD leave balances which will be entered into the tracking module by the payroll clerk. The payroll clerk will transfer all hours worked and leave taken from Payroll Schedule and Voucher into the tracking system. The module will alert the payroll clerk if an entry exceeds allowable leave available. Leave balances will print on each employee's deposit notification.



Janet L. Sendelweck, Dubois County Auditor
June 14, 2010

BRENDA SCHNARR
Recorder

RECORDER OF DUBOIS COUNTY

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

DONNA L. SCHROEDER
REBECCA GATES
Deputy Recorders

CORRECTIVE ACTION PLAN

FINDING NO. 2009

BRENDA SCHNARR
RECORDER OF DUBOIS COUNTY
812-481-7067

1. At the end of each month, we are now taking the beginning balance and adding it to the year to date total then subtracting the year to date disbursements. This then will give the amount disbursed to the County Auditor.
2. We are now reconciling with the bank statement at the end of each month. We are now able to keep track of any errors made by our office or the bank.
3. Our vendor does not have the capability to show payments made on the fee and cashbook at this time. The payments do show up on their invoices each time a payment is made. We will be contacting our vendor to see if a new program will or can be implemented to correct this matter.
4. We will now be sending invoices monthly if the balance is greater than \$25.00. It will be easier to keep track of large amounts owed to the county that would be deemed necessary for proper internal control.



Brenda K. Schnarr
Recorder of Dubois County
June 14, 2010

DUBOIS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 14, 2010, with Janet L. Sendelweck, Auditor; Randall L. Fleck, President of the Board of County Commissioners; and Gregory A. Kendall, President of the County Council.