

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

ANNUAL FINANCIAL REPORT

2010

DUBOIS COUNTY, INDIANA



**FILED**

06/17/2011



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Janet L. Sendelweck Kathleen M. Hopf	01-01-08 to 12-31-10 01-01-11 to 12-31-14
Treasurer	Chad A. Blessinger	01-01-09 to 12-31-12
Clerk	Kathleen M. Hopf Bridgette N. Jarboe	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Sheriff	Terry Tanner Donald R. Lampert	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Brenda K. Schnarr Rebecca S. Gates	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	Randall L. Fleck Lawrence M. Vollmer	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Gregory A. Kendall	01-01-10 to 12-31-11



**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 statement of Dubois County (County), for the year ended December 31, 2010. This financial statement is the responsibility of the County's management. Our responsibility is to express opinions on this financial statement 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 statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated May 18, 2011, 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 an opinion on the County's financial statement. 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 financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, 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 financial statement and, accordingly, we express no opinion on them.

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

May 18, 2011



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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 statement of Dubois County (County), for the year ended December 31, 2010, and have issued our report thereon dated May 18, 2011. 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 statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, which are described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1, that we consider to be significant deficiencies in internal control over financial reporting. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is 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, 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

May 18, 2011

FINANCIAL STATEMENT(S)

DUBOIS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010

	Cash and Investments		Cash and Investments	
	01-01-10	Receipts	Disbursements	12-31-10
General	\$ 8,190,672	\$ 9,461,248	\$ 9,258,254	\$ 8,393,666
Local Road And Street	100,989	348,988	331,086	118,891
Sheriff Special (Police Reports)	2,066	497	-	2,563
Gun Permits	50,688	14,230	24,222	40,696
Park Nonreverting Operating	126,536	50,455	10,000	166,991
Health	468,039	811,782	681,550	598,271
Alcohol And Drug Services	53,399	73,980	103,415	23,964
Sheriff Donations	4,168	1,608	100	5,676
Health Bioterrorism Grant	12,254	8,333	10,645	9,942
County Law Enforcement Cont Ed	6,410	1,606	350	7,666
Sheriff Equip (VIN)	827	355	-	1,182
Clerk's Records Perpetuation	83,916	13,467	1,353	96,030
Recorder - Enhanced Access	3,070	2,404	-	5,474
Emergency Telephone System	340,983	405,217	392,644	353,556
Drug Free Community	48,642	38,650	39,148	48,144
Drug Enforcement Strike Fund	1,717	-	-	1,717
Emergency Planning/Right To Know	85,459	23,982	26,960	82,481
Innkeeper Tax	-	393,486	393,486	-
Highway	1,025,004	2,639,944	2,840,803	824,145
Parks And Recreation	214,104	157,431	155,189	216,346
Property Reassessment	1,281,457	216,829	238,211	1,260,075
Prosecutor Title IV-D #1	1,611	-	-	1,611
Juvenile Probation Service	56,122	7,382	12,974	50,530
Adult Probation Services	287,700	151,786	131,449	308,037
Recorder's Records Perpetuation	68,872	39,855	60,121	48,606
Health Maintenance	11,587	33,140	32,109	12,618
Pretrial Diversion	98,202	77,430	134,286	41,346
Solid Waste Planning	202,238	265,981	236,845	231,374
Court Appointed Special Advocate	26,834	17,331	24,982	19,183
Plat Book	52,274	10,390	-	62,664
Misdemeanant	174,650	45,550	53,542	166,658
Clerk Title IV-D #1	65,959	13,473	3,192	76,240
Jail Commissary	91,454	95,824	86,636	100,642
Surveyor's Corner Perpetuation	61,400	6,605	5,104	62,901
Jury Pay	184	5,478	-	5,662
WEBGIS Site Creation And Setup	11,500	-	-	11,500
Drug Ct Byrne Grant	(7,697)	14,536	16,451	(9,612)
Health Partnership	27,130	2,149	2,289	26,990
H1N1 Grant	12,013	21,860	33,873	-
Special Revenue State Grants	-	1,151	1,151	-
IDHS Foundation Grant	-	3,617	3,617	-
Federal Pass Thru Grants	-	-	5,289	(5,289)
Rainy Day	3,559,007	499,011	-	4,058,018
Sales Disclosure	5,794	3,880	1,548	8,126
Riverboat Revenue Sharing	-	803,213	803,213	-
Project Income	192,263	591,305	588,157	195,411
CDBG Dubois Contractual Library	-	364,901	364,901	-
Crime Victim Assistance	(3,489)	32,987	36,094	(6,596)
Community Corrections Grant	(20,108)	424,460	401,290	3,062
Public Road Fund	-	500,000	442,975	57,025
Tobacco Settlement	126,363	23,401	13,861	135,903
WIC Local Grants/Donations	323	3,449	4,483	(711)
Child Advocacy	250	-	-	250
Dubois Stormwater Grant	-	30,000	30,000	-
USDA WIC FY 2011	-	20,404	43,260	(22,856)
Immunization	-	-	8,970	(8,970)
Levy Excess	37,718	24,415	37,718	24,415
Coroners Education	164	2,449	2,445	168
Identification Security Protection	32,457	14,505	-	46,962
Drunk Driving/Drug Court Prog Fees	3,338	8,458	509	11,287
Prosecutor Title IV-D #2	61,590	20,270	1,492	80,368
Title IV-D Incentive ARRA Prosecutor	-	849	-	849
Community Transition Program	9,566	11,740	21,042	264
Automated Clearing House	7,608	1,485	563	8,530
Industrial Development Loan	59,116	199	-	59,315
Drug Ct Substance Abuse Co Grant	14,762	-	1,094	13,668
Probation Drug Screens	3,354	20,736	22,443	1,647
Dubois Co Hazmat Task Force	4,230	-	-	4,230
Dubois Ruritan Park Grants	5,518	799	6,279	38
Indiana 15 Regional Planning Comm	3,844	20,072	17,853	6,063
Comm Corr Commissary	31,544	94,631	105,870	20,305
Comm Corr Indigent Fund	4,654	28,475	27,627	5,502
Sheriff Community Strike Fund	2,625	-	-	2,625
Emergency Phone Wireless Surcharge	53,328	161,030	88,072	126,286
Superior Ct Problem Solving Grant	3,000	3,000	-	6,000
RW Johnson Foundation Grant	2,469	6,000	1,030	7,439
Federal Equitable Sharing	13,028	4,290	4,000	13,318
Prosecutor IV-D PCA	-	208	125	83

The notes to the financial statement(s) are an integral part of this statement.

DUBOIS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Distressed Road Repayment	662,266	102,599	-	764,865
Cumulative Capital Development	3,658,095	632,968	224,745	4,066,318
Cumulative Bridge	2,489,291	862,684	896,821	2,455,154
Co Economic Development Income Tax	8,219,708	2,058,357	1,002,114	9,275,951
Jail Construction	46,549	-	32,307	14,242
Dubois Co Employee Benefit Trust	72,743	2,199,771	2,165,744	106,770
Sheriff's Pension	1,076	44,868	44,868	1,076
German American Bank Financial	1,929,625	252,961	92,104	2,090,482
Congressional School Principal	17,402	-	-	17,402
Congressional School Interest	38,901	220	696	38,425
Clerk's Trust	381,156	3,168,998	3,137,386	412,768
Surplus Tax Sale	35,075	4,255	21,268	18,062
Tax Sale Redemption	2,028	21,758	23,667	119
Surplus Tax	2,270	60,159	60,107	2,322
State Fines And Forfeitures	7,277	28,608	31,684	4,201
State Sales Disclosure Fee	520	3,890	3,915	495
Forest Restoration	-	557	557	-
Delinquent Liens	-	27,161	27,161	-
Overweight Vehicle Fines	-	4,270	4,270	-
Infraction Judgements	2,293	33,139	33,555	1,877
Inheritance Tax	142,345	1,797,078	1,555,525	383,898
Probation Department Agency	12,027	175,486	178,197	9,316
Payroll	-	7,031,468	7,031,468	-
Sheriff's Inmate Trust	14,119	96,603	104,048	6,674
Nationwide Ret Sol	-	95,555	95,555	-
Perf	-	315,584	315,584	-
Payroll Withholding-Federal	-	665,971	665,971	-
Payroll Withholding-State	29,790	236,419	237,052	29,157
Payroll Withholding-OASI	-	1,051,229	1,051,229	-
Payroll Withholding-Local Tax	8,352	66,245	66,400	8,197
Health Insurance Employee Portion	-	102,397	102,397	-
Boston Mutual	1,203	20,419	18,656	2,966
Health Insurance	-	1,845,665	1,845,665	-
Aflac-Cancer/Int Care	25	30,202	30,188	39
Short Term Disability	-	14,048	14,048	-
Special Death Benefit	235	2,920	3,010	145
Dental	66	39,174	39,138	102
Aflac Accident	-	9,889	9,888	1
Education Plate Fees Agency	-	994	994	-
Financial Institution Tax	-	299,417	299,417	-
City/Town Ordinance Violations	967	13,196	12,966	1,197
Forestry Sales	-	13,116	13,116	-
Vision	3	12,174	12,151	26
Coit Distribution	-	6,772,022	6,772,022	-
Mortgage Fees-State Share	348	4,920	4,660	608
Child Restraint Violations Fines	175	875	1,025	25
Interstate Compact Probation	-	226	188	38
CVET Agency	-	406,872	406,872	-
Homestead Credit Rebate	-	1,019	1,019	-
Payroll Withholding-Garnishment	-	10,151	10,151	-
HEA 1001 State Homestead Credit	(19)	476,231	477,470	(1,258)
State Share Del Pen & Int	-	357	357	-
Tax Distributions	-	37,816,241	37,816,241	-
EDIT Distribution Clearing	-	4,548,443	4,548,443	-
AIG/Valic	-	39,650	39,650	-
Overpayment Of Property Tax	31	21,420	21,420	31
User Fee Continuing Ed	110,846	8,228	7,917	111,157
Co Sex/Violent Offender	5,819	3,388	-	9,207
State Sex/Violent Offender	21	377	377	21
Prosecuting Atty Bad Check Trust	908	32,135	32,878	165
Treasurer's Trust	228,776	49,450,508	49,154,591	524,693
Recorder's Trust	16,429	175,884	165,966	26,347
Sheriff Dept Trust	-	746,171	746,171	-
Health Dept Trust	33,277	342,931	340,426	35,782
Park And Recreation Trust	51	20,817	20,817	51
Drug Court User Fee Trust	1,022	7,935	8,457	500
Solid Waste Collection Fund Trust	18,819	212,985	213,995	17,809
Circuit Ct Adult Restitution Trust	5,968	43,578	43,944	5,602
Circuit Juvenile Restitution Trust	903	7,793	7,528	1,168
Superior Court Restitution	3,810	17,988	16,326	5,472
Comm Corr Project Income Trust	50,031	590,369	594,024	46,376
Vehicle Excise Trust	419,372	3,759,396	3,777,156	401,612
Treasurer Cash Change	500	-	-	500
Comm Corr Cash Change	300	-	-	300
Identity Theft Protection	-	298	298	-
Final HES 1001-2007 2008 PTRC/HSC	-	163,264	163,264	-
<b>Totals</b>	<b>\$ 36,229,543</b>	<b>\$ 148,323,596</b>	<b>\$ 145,327,525</b>	<b>\$ 39,225,614</b>

The notes to the financial statement(s) are an integral part of this statement.

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENT(S)

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

The accompanying financial statement(s) present(s) the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

*B. Basis of Accounting*

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

*C. Cash and Investments*

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

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees which are comprised mostly of charges for current services.

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plan(s)**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is 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 this 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 members' contributions, set by state statute at 3 percent 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. That report may be obtained by contacting:

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

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

*C. County Police Benefit Plan*

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. 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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Dubois County's Annual Report(s) can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	General	Local Road And Street	Sheriff Special (Police Reports)	Gun Permits	Park Nonreverting Operating	Health
Cash and investments - beginning	\$ 8,190,672	\$ 100,989	\$ 2,066	\$ 50,688	\$ 126,536	\$ 468,039
Receipts:						
Taxes	7,072,385	-	-	-	-	275,053
Intergovernmental	1,440,589	348,450	-	-	-	176,060
Charges for services	230,007	-	497	14,230	-	355,380
Fines and forfeits	200,049	-	-	-	-	-
Other receipts	518,218	538	-	-	50,455	5,289
Total receipts	<u>9,461,248</u>	<u>348,988</u>	<u>497</u>	<u>14,230</u>	<u>50,455</u>	<u>811,782</u>
Disbursements:						
Personal services	5,910,253	-	-	-	-	633,127
Supplies	130,791	174,319	-	-	-	23,836
Other services and charges	3,033,308	156,767	-	-	10,000	22,924
Capital outlay	58,782	-	-	-	-	-
Other disbursements	125,120	-	-	24,222	-	1,663
Total disbursements	<u>9,258,254</u>	<u>331,086</u>	<u>-</u>	<u>24,222</u>	<u>10,000</u>	<u>681,550</u>
Excess (deficiency) of receipts over disbursements	<u>202,994</u>	<u>17,902</u>	<u>497</u>	<u>(9,992)</u>	<u>40,455</u>	<u>130,232</u>
Cash and investments - ending	<u>\$ 8,393,666</u>	<u>\$ 118,891</u>	<u>\$ 2,563</u>	<u>\$ 40,696</u>	<u>\$ 166,991</u>	<u>\$ 598,271</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Alcohol And Drug Services	Sheriff Donations	Health Bioterrorism Grant	County Law Enforcement Cont Ed	Sheriff Equip (VIN)	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 53,399	\$ 4,168	\$ 12,254	\$ 6,410	\$ 827	\$ 83,916
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	1,596	8,333	-	-	-
Charges for services	-	-	-	1,606	355	-
Fines and forfeits	73,980	-	-	-	-	13,467
Other receipts	-	12	-	-	-	-
Total receipts	<u>73,980</u>	<u>1,608</u>	<u>8,333</u>	<u>1,606</u>	<u>355</u>	<u>13,467</u>
Disbursements:						
Personal services	83,809	-	-	-	-	-
Supplies	13,649	-	-	-	-	-
Other services and charges	5,747	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	210	100	10,645	350	-	1,353
Total disbursements	<u>103,415</u>	<u>100</u>	<u>10,645</u>	<u>350</u>	<u>-</u>	<u>1,353</u>
Excess (deficiency) of receipts over disbursements	<u>(29,435)</u>	<u>1,508</u>	<u>(2,312)</u>	<u>1,256</u>	<u>355</u>	<u>12,114</u>
Cash and investments - ending	<u>\$ 23,964</u>	<u>\$ 5,676</u>	<u>\$ 9,942</u>	<u>\$ 7,666</u>	<u>\$ 1,182</u>	<u>\$ 96,030</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Recorder Enhanced Access	Emergency Telephone System	Drug Free Community	Drug Enforcement Strike Fund	Emergency Planning/Right To Know	Innkeeper Tax
Cash and investments - beginning	\$ 3,070	\$ 340,983	\$ 48,642	\$ 1,717	\$ 85,459	\$ -
Receipts:						
Taxes	-	-	-	-	-	393,486
Intergovernmental	-	-	-	-	16,100	-
Charges for services	2,404	405,217	-	-	-	-
Fines and forfeits	-	-	38,650	-	-	-
Other receipts	-	-	-	-	7,882	-
Total receipts	<u>2,404</u>	<u>405,217</u>	<u>38,650</u>	<u>-</u>	<u>23,982</u>	<u>393,486</u>
Disbursements:						
Personal services	-	392,644	-	-	-	-
Supplies	-	-	-	-	1,396	-
Other services and charges	-	-	39,148	-	14,091	-
Capital outlay	-	-	-	-	11,473	-
Other disbursements	-	-	-	-	-	393,486
Total disbursements	<u>-</u>	<u>392,644</u>	<u>39,148</u>	<u>-</u>	<u>26,960</u>	<u>393,486</u>
Excess (deficiency) of receipts over disbursements	<u>2,404</u>	<u>12,573</u>	<u>(498)</u>	<u>-</u>	<u>(2,978)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,474</u>	<u>\$ 353,556</u>	<u>\$ 48,144</u>	<u>\$ 1,717</u>	<u>\$ 82,481</u>	<u>\$ -</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Highway	Parks And Recreation	Property Reassessment	Prosecutor Title IV-D #1	Juvenile Probation Service	Adult Probation Services
Cash and investments - beginning	\$ 1,025,004	\$ 214,104	\$ 1,281,457	\$ 1,611	\$ 56,122	\$ 287,700
Receipts:						
Taxes	84,603	98,377	186,715	-	-	-
Intergovernmental	2,371,490	10,318	19,584	-	-	-
Charges for services	-	20,817	-	-	7,382	151,786
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>183,851</u>	<u>27,919</u>	<u>10,530</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>2,639,944</u>	<u>157,431</u>	<u>216,829</u>	<u>-</u>	<u>7,382</u>	<u>151,786</u>
Disbursements:						
Personal services	1,466,429	104,338	2,843	-	12,974	131,449
Supplies	951,173	-	-	-	-	-
Other services and charges	212,253	851	235,368	-	-	-
Capital outlay	210,573	-	-	-	-	-
Other disbursements	<u>375</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>2,840,803</u>	<u>155,189</u>	<u>238,211</u>	<u>-</u>	<u>12,974</u>	<u>131,449</u>
Excess (deficiency) of receipts over disbursements	<u>(200,859)</u>	<u>2,242</u>	<u>(21,382)</u>	<u>-</u>	<u>(5,592)</u>	<u>20,337</u>
Cash and investments - ending	<u>\$ 824,145</u>	<u>\$ 216,346</u>	<u>\$ 1,260,075</u>	<u>\$ 1,611</u>	<u>\$ 50,530</u>	<u>\$ 308,037</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Recorder's Records Perpetuation	Health Maintenance	Pretrial Diversion	Solid Waste Planning	Court Appointed Special Advocate	Plat Book
Cash and investments - beginning	\$ 68,872	\$ 11,587	\$ 98,202	\$ 202,238	\$ 26,834	\$ 52,274
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	33,140	-	-	5,111	-
Charges for services	39,855	-	-	213,995	-	10,390
Fines and forfeits	-	-	77,420	-	-	-
Other receipts	-	-	10	51,986	12,220	-
Total receipts	<u>39,855</u>	<u>33,140</u>	<u>77,430</u>	<u>265,981</u>	<u>17,331</u>	<u>10,390</u>
Disbursements:						
Personal services	33,139	32,109	129,839	173,600	19,657	-
Supplies	-	-	579	-	-	-
Other services and charges	-	-	3,159	63,245	5,325	-
Capital outlay	-	-	709	-	-	-
Other disbursements	26,982	-	-	-	-	-
Total disbursements	<u>60,121</u>	<u>32,109</u>	<u>134,286</u>	<u>236,845</u>	<u>24,982</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(20,266)</u>	<u>1,031</u>	<u>(56,856)</u>	<u>29,136</u>	<u>(7,651)</u>	<u>10,390</u>
Cash and investments - ending	<u>\$ 48,606</u>	<u>\$ 12,618</u>	<u>\$ 41,346</u>	<u>\$ 231,374</u>	<u>\$ 19,183</u>	<u>\$ 62,664</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Misdemeanant	Clerk Title IV-D #1	Jail Commissary	Surveyor's Corner Perpetuation	Jury Pay	WEBGIS Site Creation And Setup
Cash and investments - beginning	\$ 174,650	\$ 65,959	\$ 91,454	\$ 61,400	\$ 184	\$ 11,500
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	45,550	13,473	-	-	-	-
Charges for services	-	-	-	6,605	-	-
Fines and forfeits	-	-	-	-	5,478	-
Other receipts	-	-	95,824	-	-	-
Total receipts	45,550	13,473	95,824	6,605	5,478	-
Disbursements:						
Personal services	4,340	-	-	-	-	-
Supplies	-	-	-	1,229	-	-
Other services and charges	49,202	-	-	3,875	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,192	86,636	-	-	-
Total disbursements	53,542	3,192	86,636	5,104	-	-
Excess (deficiency) of receipts over disbursements	(7,992)	10,281	9,188	1,501	5,478	-
Cash and investments - ending	\$ 166,658	\$ 76,240	\$ 100,642	\$ 62,901	\$ 5,662	\$ 11,500

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Drug Ct Byrne Grant	Health Partnership	H1N1 Grant	Special Revenue State Grants	IDHS Foundation Grant	Federal Pass Thru Grants
Cash and investments - beginning	\$ (7,697)	\$ 27,130	\$ 12,013	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	14,536	-	21,860	1,151	3,617	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	2,149	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total receipts</b>	<b>14,536</b>	<b>2,149</b>	<b>21,860</b>	<b>1,151</b>	<b>3,617</b>	<b>-</b>
Disbursements:						
Personal services	15,695	-	3,270	-	-	-
Supplies	-	-	16,603	-	-	-
Other services and charges	756	2,289	14,000	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	1,151	3,617	5,289
<b>Total disbursements</b>	<b>16,451</b>	<b>2,289</b>	<b>33,873</b>	<b>1,151</b>	<b>3,617</b>	<b>5,289</b>
Excess (deficiency) of receipts over disbursements	(1,915)	(140)	(12,013)	-	-	(5,289)
Cash and investments - ending	\$ (9,612)	\$ 26,990	\$ -	\$ -	\$ -	\$ (5,289)

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Rainy Day	Sales Disclosure	Riverboat Revenue Sharing	Project Income	CDBG Dubois Contractual Library	Crime Victim Assistance
Cash and investments - beginning	\$ 3,559,007	\$ 5,794	\$ -	\$ 192,263	\$ -	\$ (3,489)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	499,011	-	803,213	-	364,901	32,987
Charges for services	-	3,880	-	-	-	-
Fines and forfeits	-	-	-	590,908	-	-
Other receipts	-	-	-	397	-	-
Total receipts	<u>499,011</u>	<u>3,880</u>	<u>803,213</u>	<u>591,305</u>	<u>364,901</u>	<u>32,987</u>
Disbursements:						
Personal services	-	-	-	497,092	-	36,094
Supplies	-	-	-	20,463	-	-
Other services and charges	-	1,548	-	69,835	-	-
Capital outlay	-	-	-	328	-	-
Other disbursements	-	-	803,213	439	364,901	-
Total disbursements	<u>-</u>	<u>1,548</u>	<u>803,213</u>	<u>588,157</u>	<u>364,901</u>	<u>36,094</u>
Excess (deficiency) of receipts over disbursements	<u>499,011</u>	<u>2,332</u>	<u>-</u>	<u>3,148</u>	<u>-</u>	<u>(3,107)</u>
Cash and investments - ending	<u>\$ 4,058,018</u>	<u>\$ 8,126</u>	<u>\$ -</u>	<u>\$ 195,411</u>	<u>\$ -</u>	<u>\$ (6,596)</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Community Corrections Grant	Public Road Fund	Tobacco Settlement	WIC Local Grants/Donations	Child Advocacy	Dubois Stormwater Grant
Cash and investments - beginning	\$ (20,108)	\$ -	\$ 126,363	\$ 323	\$ 250	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	424,021	-	23,401	3,449	-	30,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	439	500,000	-	-	-	-
Total receipts	<u>424,460</u>	<u>500,000</u>	<u>23,401</u>	<u>3,449</u>	<u>-</u>	<u>30,000</u>
Disbursements:						
Personal services	332,558	-	13,303	-	-	-
Supplies	-	-	558	4,483	-	-
Other services and charges	68,732	-	-	-	-	-
Capital outlay	-	442,975	-	-	-	-
Other disbursements	-	-	-	-	-	30,000
Total disbursements	<u>401,290</u>	<u>442,975</u>	<u>13,861</u>	<u>4,483</u>	<u>-</u>	<u>30,000</u>
Excess (deficiency) of receipts over disbursements	<u>23,170</u>	<u>57,025</u>	<u>9,540</u>	<u>(1,034)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,062</u>	<u>\$ 57,025</u>	<u>\$ 135,903</u>	<u>\$ (711)</u>	<u>\$ 250</u>	<u>\$ -</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	USD WIC FY 2011	Immunization	Levy Excess	Coroners Education	Identification Security Protection	Drunk Driving/Drug Court Prog Fees
Cash and investments - beginning	\$ -	\$ -	\$ 37,718	\$ 164	\$ 32,457	\$ 3,338
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	20,404	-	22,392	-	-	-
Charges for services	-	-	-	2,449	14,505	8,458
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	2,023	-	-	-
Total receipts	20,404	-	24,415	2,449	14,505	8,458
Disbursements:						
Personal services	41,927	-	-	-	-	-
Supplies	650	-	-	-	-	509
Other services and charges	683	-	-	-	-	-
Capital outlay	-	8,970	-	-	-	-
Other disbursements	-	-	37,718	2,445	-	-
Total disbursements	43,260	8,970	37,718	2,445	-	509
Excess (deficiency) of receipts over disbursements	(22,856)	(8,970)	(13,303)	4	14,505	7,949
Cash and investments - ending	\$ (22,856)	\$ (8,970)	\$ 24,415	\$ 168	\$ 46,962	\$ 11,287

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Prosecutor Title IV-D #2	Title IV-D Incentive ARRA Prosecutor	Community Transition Program	Automated Clearing House	Industrial Development Loan	Drug Ct Substance Abuse Co Grant
Cash and investments - beginning	\$ 61,590	\$ -	\$ 9,566	\$ 7,608	\$ 59,116	\$ 14,762
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	20,270	849	11,740	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,485	-	-
Other receipts	-	-	-	-	199	-
Total receipts	<u>20,270</u>	<u>849</u>	<u>11,740</u>	<u>1,485</u>	<u>199</u>	<u>-</u>
Disbursements:						
Personal services	-	-	21,008	-	-	-
Supplies	-	-	34	-	-	457
Other services and charges	-	-	-	-	-	637
Capital outlay	-	-	-	-	-	-
Other disbursements	1,492	-	-	563	-	-
Total disbursements	<u>1,492</u>	<u>-</u>	<u>21,042</u>	<u>563</u>	<u>-</u>	<u>1,094</u>
Excess (deficiency) of receipts over disbursements	<u>18,778</u>	<u>849</u>	<u>(9,302)</u>	<u>922</u>	<u>199</u>	<u>(1,094)</u>
Cash and investments - ending	<u>\$ 80,368</u>	<u>\$ 849</u>	<u>\$ 264</u>	<u>\$ 8,530</u>	<u>\$ 59,315</u>	<u>\$ 13,668</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Probation Drug Screens	Dubois Co Hazmat Task Force	Dubois Ruritan Park Grants	Indiana 15 Regional Planning Comm	Community Corrections Commissary	Community Corrections Indigent Fund
Cash and investments - beginning	\$ 3,354	\$ 4,230	\$ 5,518	\$ 3,844	\$ 31,544	\$ 4,654
Receipts:						
Taxes	-	-	-	18,069	-	-
Intergovernmental	3,500	-	-	1,894	-	-
Charges for services	17,236	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	799	109	94,631	28,475
Total receipts	<u>20,736</u>	<u>-</u>	<u>799</u>	<u>20,072</u>	<u>94,631</u>	<u>28,475</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	22,443	-	6,279	17,853	105,870	27,627
Total disbursements	<u>22,443</u>	<u>-</u>	<u>6,279</u>	<u>17,853</u>	<u>105,870</u>	<u>27,627</u>
Excess (deficiency) of receipts over disbursements	<u>(1,707)</u>	<u>-</u>	<u>(5,480)</u>	<u>2,219</u>	<u>(11,239)</u>	<u>848</u>
Cash and investments - ending	<u>\$ 1,647</u>	<u>\$ 4,230</u>	<u>\$ 38</u>	<u>\$ 6,063</u>	<u>\$ 20,305</u>	<u>\$ 5,502</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Sheriff Community Strike Fund	Emergency Phone Wireless Surcharge	Superior Ct Problem Solving Grant	RW Johnson Foundation Grant	Federal Equitable Sharing	Prosecutor IV-D PCA
Cash and investments - beginning	\$ 2,625	\$ 53,328	\$ 3,000	\$ 2,469	\$ 13,028	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	3,000	6,000	4,268	-
Charges for services	-	161,030	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	22	208
Total receipts	-	161,030	3,000	6,000	4,290	208
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	88,072	-	1,030	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	4,000	125
Total disbursements	-	88,072	-	1,030	4,000	125
Excess (deficiency) of receipts over disbursements	-	72,958	3,000	4,970	290	83
Cash and investments - ending	\$ 2,625	\$ 126,286	\$ 6,000	\$ 7,439	\$ 13,318	\$ 83

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Distressed Road Repayment	Cumulative Capital Development	Cumulative Bridge	Co Economic Development Income Tax	Jail Construction	Dubois Co Employee Benefit Trust
Cash and investments - beginning	\$ 662,266	\$ 3,658,095	\$ 2,489,291	\$ 8,219,708	\$ 46,549	\$ 72,743
Receipts:						
Taxes	-	568,176	700,683	1,984,290	-	-
Intergovernmental	-	59,590	127,250	67,177	-	-
Charges for services	-	-	21,441	-	-	2,199,771
Fines and forfeits	-	-	-	-	-	-
Other receipts	102,599	5,202	13,310	6,890	-	-
Total receipts	102,599	632,968	862,684	2,058,357	-	2,199,771
Disbursements:						
Personal services	-	-	207,270	-	-	-
Supplies	-	-	531,994	-	-	-
Other services and charges	-	-	76,407	-	32,307	-
Capital outlay	-	224,745	81,150	902,114	-	-
Other disbursements	-	-	-	100,000	-	2,165,744
Total disbursements	-	224,745	896,821	1,002,114	32,307	2,165,744
Excess (deficiency) of receipts over disbursements	102,599	408,223	(34,137)	1,056,243	(32,307)	34,027
Cash and investments - ending	\$ 764,865	\$ 4,066,318	\$ 2,455,154	\$ 9,275,951	\$ 14,242	\$ 106,770

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Sheriff's Pension	German American Bank Financial	Congressional School Principal	Congressional School Interest	Clerk's Trust	Surplus Tax Sale
Cash and investments - beginning	\$ 1,076	\$ 1,929,625	\$ 17,402	\$ 38,901	\$ 381,156	\$ 35,075
Receipts:						
Taxes	-	104,863	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	44,868	148,098	-	220	3,168,998	4,255
Total receipts	44,868	252,961	-	220	3,168,998	4,255
Disbursements:						
Personal services	-	69,325	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	44,868	22,779	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	696	3,137,386	21,268
Total disbursements	44,868	92,104	-	696	3,137,386	21,268
Excess (deficiency) of receipts over disbursements	-	160,857	-	(476)	31,612	(17,013)
Cash and investments - ending	\$ 1,076	\$ 2,090,482	\$ 17,402	\$ 38,425	\$ 412,768	\$ 18,062

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Tax Sale Redemption	Surplus Tax	State Fines And Forfeitures	State Sales Disclosure Fee	Forest Restoration	Delinquent Liens
Cash and investments - beginning	\$ 2,028	\$ 2,270	\$ 7,277	\$ 520	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>21,758</u>	<u>60,159</u>	<u>28,608</u>	<u>3,890</u>	<u>557</u>	<u>27,161</u>
Total receipts	<u>21,758</u>	<u>60,159</u>	<u>28,608</u>	<u>3,890</u>	<u>557</u>	<u>27,161</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>23,667</u>	<u>60,107</u>	<u>31,684</u>	<u>3,915</u>	<u>557</u>	<u>27,161</u>
Total disbursements	<u>23,667</u>	<u>60,107</u>	<u>31,684</u>	<u>3,915</u>	<u>557</u>	<u>27,161</u>
Excess (deficiency) of receipts over disbursements	<u>(1,909)</u>	<u>52</u>	<u>(3,076)</u>	<u>(25)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 119</u>	<u>\$ 2,322</u>	<u>\$ 4,201</u>	<u>\$ 495</u>	<u>\$ -</u>	<u>\$ -</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Overweight Vehicle Fines	Infraction Judgements	Inheritance Tax	Probation Department Agency	Payroll	Sheriff's Inmate Trust
Cash and investments - beginning	\$ -	\$ 2,293	\$ 142,345	\$ 12,027	\$ -	\$ 14,119
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,270	33,139	1,797,078	175,486	7,031,468	96,603
Total receipts	4,270	33,139	1,797,078	175,486	7,031,468	96,603
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,270	33,555	1,555,525	178,197	7,031,468	104,048
Total disbursements	4,270	33,555	1,555,525	178,197	7,031,468	104,048
Excess (deficiency) of receipts over disbursements	-	(416)	241,553	(2,711)	-	(7,445)
Cash and investments - ending	\$ -	\$ 1,877	\$ 383,898	\$ 9,316	\$ -	\$ 6,674

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Nationwide Ret Sol	Perf	Payroll Withholding-Federal	Payroll Withholding-State	Payroll Withholding-OASI	Payroll Withholding-Local Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 29,790	\$ -	\$ 8,352
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>95,555</u>	<u>315,584</u>	<u>665,971</u>	<u>236,419</u>	<u>1,051,229</u>	<u>66,245</u>
Total receipts	<u>95,555</u>	<u>315,584</u>	<u>665,971</u>	<u>236,419</u>	<u>1,051,229</u>	<u>66,245</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>95,555</u>	<u>315,584</u>	<u>665,971</u>	<u>237,052</u>	<u>1,051,229</u>	<u>66,400</u>
Total disbursements	<u>95,555</u>	<u>315,584</u>	<u>665,971</u>	<u>237,052</u>	<u>1,051,229</u>	<u>66,400</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(633)	-	(155)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,157</u>	<u>\$ -</u>	<u>\$ 8,197</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Health Insurance Employee Portion	Boston Mutual	Health Insurance	Aflac-Cancer/Int Care	Short Term Disability	Special Death Benefit
Cash and investments - beginning	\$ -	\$ 1,203	\$ -	\$ 25	\$ -	\$ 235
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>102,397</u>	<u>20,419</u>	<u>1,845,665</u>	<u>30,202</u>	<u>14,048</u>	<u>2,920</u>
Total receipts	<u>102,397</u>	<u>20,419</u>	<u>1,845,665</u>	<u>30,202</u>	<u>14,048</u>	<u>2,920</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>102,397</u>	<u>18,656</u>	<u>1,845,665</u>	<u>30,188</u>	<u>14,048</u>	<u>3,010</u>
Total disbursements	<u>102,397</u>	<u>18,656</u>	<u>1,845,665</u>	<u>30,188</u>	<u>14,048</u>	<u>3,010</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,763</u>	<u>-</u>	<u>14</u>	<u>-</u>	<u>(90)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,966</u>	<u>\$ -</u>	<u>\$ 39</u>	<u>\$ -</u>	<u>\$ 145</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Dental	Aflac Accident	Education Plate Fees Agency	Financial Institution Tax	City/Town Ordinance Violations	Forestry Sales
Cash and investments - beginning	\$ 66	\$ -	\$ -	\$ -	\$ 967	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>39,174</u>	<u>9,889</u>	<u>994</u>	<u>299,417</u>	<u>13,196</u>	<u>13,116</u>
Total receipts	<u>39,174</u>	<u>9,889</u>	<u>994</u>	<u>299,417</u>	<u>13,196</u>	<u>13,116</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>39,138</u>	<u>9,888</u>	<u>994</u>	<u>299,417</u>	<u>12,966</u>	<u>13,116</u>
Total disbursements	<u>39,138</u>	<u>9,888</u>	<u>994</u>	<u>299,417</u>	<u>12,966</u>	<u>13,116</u>
Excess (deficiency) of receipts over disbursements	<u>36</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>230</u>	<u>-</u>
Cash and investments - ending	<u>\$ 102</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,197</u>	<u>\$ -</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Vision	COIT Distribution	Mortgage Fees-State Share	Child Restraint Violations Fines	Interstate Compact Probation	CVET Agency
Cash and investments - beginning	\$ 3	\$ -	\$ 348	\$ 175	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>12,174</u>	<u>6,772,022</u>	<u>4,920</u>	<u>875</u>	<u>226</u>	<u>406,872</u>
Total receipts	<u>12,174</u>	<u>6,772,022</u>	<u>4,920</u>	<u>875</u>	<u>226</u>	<u>406,872</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>12,151</u>	<u>6,772,022</u>	<u>4,660</u>	<u>1,025</u>	<u>188</u>	<u>406,872</u>
Total disbursements	<u>12,151</u>	<u>6,772,022</u>	<u>4,660</u>	<u>1,025</u>	<u>188</u>	<u>406,872</u>
Excess (deficiency) of receipts over disbursements	<u>23</u>	<u>-</u>	<u>260</u>	<u>(150)</u>	<u>38</u>	<u>-</u>
Cash and investments - ending	<u>\$ 26</u>	<u>\$ -</u>	<u>\$ 608</u>	<u>\$ 25</u>	<u>\$ 38</u>	<u>\$ -</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Homestead Credit Rebate	Payroll Withholding Garnishment	HEA 1001 State Homestead Credit	State Share Del Pen & Int	Tax Distributions	EDIT Distribution Clearing
Cash and investments - beginning	\$ -	\$ -	\$ (19)	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,019	10,151	476,231	357	37,816,241	4,548,443
Total receipts	<u>1,019</u>	<u>10,151</u>	<u>476,231</u>	<u>357</u>	<u>37,816,241</u>	<u>4,548,443</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,019	10,151	477,470	357	37,816,241	4,548,443
Total disbursements	<u>1,019</u>	<u>10,151</u>	<u>477,470</u>	<u>357</u>	<u>37,816,241</u>	<u>4,548,443</u>
Excess (deficiency) of receipts over disbursements	-	-	(1,239)	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,258)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	AIG/Valic	Overpayment Of Property Tax	User Fee Continuing Ed	Co Sex/Violent Offender	State Sex/Violent Offender	Prosecuting Atty Bad Check Trust
Cash and investments - beginning	\$ -	\$ 31	\$ 110,846	\$ 5,819	\$ 21	\$ 908
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>39,650</u>	<u>21,420</u>	<u>8,228</u>	<u>3,388</u>	<u>377</u>	<u>32,135</u>
Total receipts	<u>39,650</u>	<u>21,420</u>	<u>8,228</u>	<u>3,388</u>	<u>377</u>	<u>32,135</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>39,650</u>	<u>21,420</u>	<u>7,917</u>	<u>-</u>	<u>377</u>	<u>32,878</u>
Total disbursements	<u>39,650</u>	<u>21,420</u>	<u>7,917</u>	<u>-</u>	<u>377</u>	<u>32,878</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>311</u>	<u>3,388</u>	<u>-</u>	<u>(743)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 31</u>	<u>\$ 111,157</u>	<u>\$ 9,207</u>	<u>\$ 21</u>	<u>\$ 165</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Treasurer's Trust	Recorder's Trust	Sheriff Dept Trust	Health Dept Trust	Park And Recreation Trust	Drug Court User Fee Trust
Cash and investments - beginning	\$ 228,776	\$ 16,429	\$ -	\$ 33,277	\$ 51	\$ 1,022
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	49,450,508	175,884	746,171	342,931	20,817	7,935
Total receipts	49,450,508	175,884	746,171	342,931	20,817	7,935
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	49,154,591	165,966	746,171	340,426	20,817	8,457
Total disbursements	49,154,591	165,966	746,171	340,426	20,817	8,457
Excess (deficiency) of receipts over disbursements	295,917	9,918	-	2,505	-	(522)
Cash and investments - ending	\$ 524,693	\$ 26,347	\$ -	\$ 35,782	\$ 51	\$ 500

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Solid Waste Collection Fund Trust	Circuit Ct Adult Restitution Trust	Circuit Juvenile Restitution Trust	Superior Court Restitution	Comm Corr Project Income Trust	Vehicle Excise Trust
Cash and investments - beginning	\$ 18,819	\$ 5,968	\$ 903	\$ 3,810	\$ 50,031	\$ 419,372
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>212,985</u>	<u>43,578</u>	<u>7,793</u>	<u>17,988</u>	<u>590,369</u>	<u>3,759,396</u>
Total receipts	<u>212,985</u>	<u>43,578</u>	<u>7,793</u>	<u>17,988</u>	<u>590,369</u>	<u>3,759,396</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>213,995</u>	<u>43,944</u>	<u>7,528</u>	<u>16,326</u>	<u>594,024</u>	<u>3,777,156</u>
Total disbursements	<u>213,995</u>	<u>43,944</u>	<u>7,528</u>	<u>16,326</u>	<u>594,024</u>	<u>3,777,156</u>
Excess (deficiency) of receipts over disbursements	<u>(1,010)</u>	<u>(366)</u>	<u>265</u>	<u>1,662</u>	<u>(3,655)</u>	<u>(17,760)</u>
Cash and investments - ending	<u>\$ 17,809</u>	<u>\$ 5,602</u>	<u>\$ 1,168</u>	<u>\$ 5,472</u>	<u>\$ 46,376</u>	<u>\$ 401,612</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Treasurer Cash Change	Comm Corr Cash Change	Identity Theft Protection	Final HEA 1001-2007 2008 PTRC/HSC	Totals
Cash and investments - beginning	\$ 500	\$ 300	\$ -	\$ -	\$ 36,229,543
Receipts:					
Taxes	-	-	-	-	11,486,700
Intergovernmental	-	-	-	-	7,060,275
Charges for services	-	-	-	-	3,889,296
Fines and forfeits	-	-	-	-	1,003,586
Other receipts	-	-	298	163,264	124,883,739
Total receipts	-	-	298	163,264	148,323,596
Disbursements:					
Personal services	-	-	-	-	10,368,092
Supplies	-	-	-	-	1,872,723
Other services and charges	-	-	-	-	4,279,206
Capital outlay	-	-	-	-	1,941,819
Other disbursements	-	-	298	163,264	126,865,685
Total disbursements	-	-	298	163,264	145,327,525
Excess (deficiency) of receipts over disbursements	-	-	-	-	2,996,071
Cash and investments - ending	\$ 500	\$ 300	\$ -	\$ -	\$ 39,225,614

DUBOIS COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2010

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	\$ 836,710
Infrastructure	154,129,396
Buildings	6,429,785
Machinery and equipment	<u>7,142,906</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 168,538,797</u>

DUBOIS COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2010

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:		
Home detention monitoring equipment	\$ 20,742	\$ 8,942
Notes and loans payable	<u>1,000,000</u>	<u>-</u>
Total governmental activities debt	<u>\$ 1,020,742</u>	<u>\$ 8,942</u>

DUBOIS COUNTY  
OTHER REPORT(S)

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

County Recorder

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](http://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, 2010. 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, 2010. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2010-2.

Internal Control Over Compliance

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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)

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there is no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in 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 and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2010-2 to be material weaknesses.

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

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

May 18, 2011

DUBOIS COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2010

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 2010 FY 2011	\$ 132,325 43,260
Total for federal grantor agency			<u>175,585</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Lieutenant Governor's Office CDBG - State Administered Small Cities Program Cluster Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	14.228	PL-08-025 CF-09-204	30,000 364,901
Total for cluster			<u>394,901</u>
Total for federal grantor agency			<u>394,901</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	09VA026 09VAPR166 10VAPR130	20,875 8,342 6,876
Total for program			<u>36,093</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	09-DJ-005 09-DJ-064	16,451 9,520
Total for program			<u>25,971</u>
Total for federal grantor agency			<u>62,064</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	DES# 0901721 DES# 0901873	62,662 77,178
Total for cluster			<u>139,840</u>
Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	OP-10-02-02-04	<u>2,790</u>
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	C44P-0-135A	<u>16,100</u>
Total for federal grantor agency			<u>158,730</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Immunization Cluster Immunization Grants	93.268	H23/CCH522522-06 (IP 118-2)	<u>8,970</u>
Total for cluster			<u>8,970</u>
Public Health Emergency Preparedness	93.069	H1N1 - Phase 1 & 2 H1N1 - Phase 3 5U90TP517024-10 (BPRS 118-70)	19,334 14,539 10,000
Total for program			<u>43,873</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement County Prosecutor's Expense County Clerk's Expense Collection Incentive Indirect Costs	93.563		78,040 24,685 47,217 32,684
Total for program			<u>182,626</u>
ARRA - Child Support Enforcement ARRA - County Prosecutor	93.563		<u>849</u>
Total for federal grantor agency			<u>236,318</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C44P-0269A 2009	<u>31,039</u>
Total federal awards expended			<u>\$ 1,058,637</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

DUBOIS COUNTY  
NOTE(S) TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Dubois County (County) and is presented in accordance with the 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.

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2010:

Program Title	Federal CFDA Number	2010
Community Development Block Grant – State Administered Small Cities Program Cluster	14.228	\$ 364,901

DUBOIS COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiency identified?	yes
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency identified?	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?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
93.563	Child Support Enforcement

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 2010-1 - 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)

DUBOIS COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Controls do not exist to ensure that accurate monthly bank reconcilements are being performed in the Recorder's office or that an accounts receivable control is being maintained to monitor amounts owed to the County for charge customers through the Recorder's office.

By not performing accurate monthly bank reconcilements, 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 that accurate monthly bank reconcilements 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.

***Section III - Federal Award Findings and Questioned Costs***

***FINDING 2010-2 - INTERNAL CONTROL/SUBRECIPIENT MONITORING***

Federal Agency: U.S. Department of Housing and Urban Development  
Federal Program: CDBG - State Administered Small Cities Program Cluster  
CFDA Number: 14.228  
Pass-Through Entity: Indiana Lieutenant Governor's Office  
Award Number and Year: CF-09-204, 2009

According to OMB Circular A-133 \_\_.400(a), grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program function or activity.

Dubois County received \$500,000 on behalf of the subrecipient, Dubois County Contractual Library (Library). We found that Dubois County had documented in the subrecipient agreement the planned subrecipient responsibilities. However, there was no documentation provided, other than copies of invoices and claims for reimbursement, to indicate that Dubois County monitored the Library's compliance with the other requirements of the grant agreement.

The lack of documentation of monitoring activities performed made it difficult to determine if \_\_.400(a) was being met. Also, due to the lack of documentation there was no evidence that the subrecipient complied with all the compliance requirements of the grant.

We recommended that Dubois County develop procedures to ensure that requirements outlined in \_\_.400(a) of Circular A-133 are being met. We also recommended that Dubois County monitor and document the subrecipient's compliance with grant requirements through actions such as site visits, contacts made with key individual involved with the grant project, and copies of reports and other required procedures (i.e., environmental reviews, bid documents, Davis-Bacon records, etc.).

DUBOIS COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

**Rebecca S. Gates**  
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**  
**Carrie Gates**  
Deputy Recorders

**CORRECTIVE ACTION PLAN**

FINDING NO. 2010-1, Internal Controls over Financial Activities-County Recorder

AUDITEE CONTACT PERSON: REBECCA GATES  
TITLE OF CONTACT PERSON: RECORDER OF DUBOIS COUNTY  
PHONE NUMBER OF CONTACT PERSON: 812-481-7067

EXPECTED COMPLETION DATE: 3/1/2011

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. Also, monthly bank reconcilements thru Microsoft Excel are done monthly on the computer.
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 have implemented sending invoices monthly if the balance is greater than \$25.00. Also, copy machine charges are being billed out quarterly.

*Rebecca S. Gates*  
Rebecca S. Gates  
Recorder of Dubois County  
March 29, 2011

# DUBOIS COUNTY COMMISSIONERS

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

## CORRECTIVE ACTION PLAN

FINDING NO. 2010-2

AUDITEE CONTACT PERSON: KATHY HOPF

TITLE OF CONTACT PERSON: DUBOIS COUNTY AUDITOR

PHONE NUMBER OF CONTACT PERSON: 812-481-7001

EXPECTED COMPLETION DATE: SUMMER 2011

### STATEMENT

Dubois County has been awarded a U.S. Department of Housing & Urban Development grant for construction of a Library structure in the Town of Dubois, Indiana, and is therefore obligated to manage the day-to-day operation of grant supported activities by monitoring compliance with the requirements of the grant agreement. For this purposes, the County has engaged the services of Indiana 15 Regional Planning Commission. The County and/or Indiana 15 shall engage in review of invoices and claims related to payments associated with the project, periodic inspection of progress made in the construction project by various County and/or Indiana 15 representatives, discussions with and reports by the project engineer to determine compliance with construction documents and agreements, and the County shall receive reports periodically from the Indiana 15 regarding compliance with grant conditions, and periodic reports by County Contractual Library Board representatives of its review of the construction process and administrative steps to assure compliance with grant provisions.

A number of these items have been previously satisfied, but not disclosed in meeting records. The County shall subsequently reflect satisfaction of all of the above obligations in Commissioner records.

  
PRESIDENT  
BOARD OF COMMISSIONERS OF  
DUBOIS COUNTY, INDIANA

DUBOIS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 18, 2011, with Kathleen M. Hopf, Auditor, and Lawrence M. Vollmer, President of the Board of County Commissioners.