

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
DUBOIS COUNTY, INDIANA
January 1, 2013 to December 31, 2013



FILED
08/01/2014

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Kathleen M. Hopf	01-01-11 to 12-31-14
Treasurer	Chad A. Blessinger	01-01-13 to 12-31-16
Clerk	Bridgette N. Jarboe	01-01-11 to 12-31-14
Sheriff	Donald R. Lampert	01-01-11 to 12-31-14
Recorder	Rebecca S. Gates	01-01-11 to 12-31-14
President of the Board of County Commissioners	Lawrence M. Vollmer Randall L. Fleck	01-01-13 to 12-31-13 01-01-14 to 12-31-14
President of the County Council	Gregory A. Kendall	01-01-13 to 12-31-14



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DUBOIS COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Dubois County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2013.

Opinion on Regulatory Basis of Accounting

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, 2013, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 30, 2014, 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* in considering the County's internal control over financial reporting and compliance.

Accompanying Information

Supplementary Information

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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They 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.


Paul D. Joyce, CPA
State Examiner

June 30, 2014



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF DUBOIS COUNTY, INDIANA

We have audited, 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, the financial statement of Dubois County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement, and have issued our report thereon dated June 30, 2014, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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. A significant deficiency is a deficiency, or 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

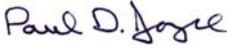
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

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*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

June 30, 2014

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

DUBOIS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013

Fund	Cash and Investments		Cash and Investments	
	01-01-13	Receipts	Disbursements	12-31-13
After Settlement Collections	\$ 957,836	\$ 1,221,025	\$ 957,836	\$ 1,221,025
Sheriff's Inmate Trust	11,839	85,599	89,350	8,088
Jail Commissary	100,473	100,594	60,865	140,202
Clerk's Trust	341,257	2,643,732	2,639,410	345,579
General	7,265,506	6,654,444	9,436,866	4,483,084
Accident Report	2,533	2,246	-	4,779
Campaign Finance Enforcement - County	200	-	-	200
CEDIT County Share	9,605,091	2,516,212	1,502,016	10,619,287
Child Advocacy	250	100	-	350
City and Town Court Costs	789	10,763	10,617	935
Clerk's Records Perpetuation	125,346	17,831	657	142,520
COIT County Distributive Shares	-	2,917,454	1,450,545	1,466,909
Community Corrections	54,163	399,958	435,560	18,561
Community Transition Program	18,888	15,414	4,128	30,174
Congressional School Interest	37,467	137	696	36,908
Congressional School Principal	17,402	-	-	17,402
Sales Disclosure - County Share	10,544	4,473	4,764	10,253
Cumulative Bridge	2,642,619	790,756	1,012,479	2,420,896
Cumulative Capital Development	3,948,215	645,669	984,215	3,609,669
Drug Free Community	38,067	34,400	36,347	36,120
Electronic Map Generation	-	250	-	250
Emergency Planning/Right To Know	80,893	15,358	19,092	77,159
Enhanced Access	7,075	-	-	7,075
Firearms Training	41,719	21,575	5,467	57,827
Health	788,352	753,410	637,911	903,851
Identification Security Protection	59,116	3,984	1,806	61,294
Local Health Maintenance	24,215	33,139	30,876	26,478
Local Road and Street	41,304	346,212	298,607	88,909
Misdemeanant	158,247	45,550	51,087	152,710
Motor Vehicle Highway	994,982	3,061,095	2,715,269	1,340,808
Park Nonreverting Capital	184,989	50,483	-	235,472
Plat Book	86,964	14,205	42,189	58,980
Rainy Day	4,049,675	-	90,107	3,959,568
Reassessment - 2009	732,581	797	248,178	485,200
Reassessment - 2015	607,732	306,533	-	914,265
Recorder's Records Perpetuation	56,695	61,600	60,908	57,387
Sex and Violent Offender Administration	14,463	3,294	1,216	16,541
Solid Waste User Fees	238,945	298,278	339,166	198,057
Surplus Tax	1,846	50,713	52,388	171
Surveyor's Corner Perpetuation	62,240	8,195	26,228	44,207
Tax Sale Fees	-	5,460	5,390	70
Tax Sale Redemption	-	8,562	6,531	2,031
Tax Sale Surplus	54,276	153,763	39,838	168,201
Local Health Department Trust Account	155,122	11,719	17,306	149,535
Vehicle Inspection	2,017	525	-	2,542
Court Appointed Special Advocate (CASA)	11,708	32,566	37,103	7,171
County Elected Officials Training	5,789	3,984	180	9,593
Distressed Road	-	1,000,000	1,000,000	-
Park And Recreation	262,524	143,990	174,822	231,692
County Offender Transportation Fund	875	500	-	1,375
Dubois County Statewide 911	481,547	651,814	510,335	623,026
Adult Probation Administrative	255,139	108,344	171,245	192,238
Juvenile Probation Administrative	56,862	3,935	2,932	57,865
Drug Buy Money	1,717	-	1,717	-
Donations	424	36,040	15,092	21,372
Self-Insurance	26,764	2,866,268	2,808,639	84,393
Payroll Clearing	-	7,698,338	7,698,338	-
Payroll Withholding - Insurance	3,038	105,858	108,896	-
Payroll Withholding - Deferred Compensation	-	119,355	119,355	-
Payroll Withholding - Federal	-	834,477	834,477	-
Payroll Withholding - FICA & Medicare	-	1,158,597	1,158,597	-
Payroll Withholding - Local Tax	-	73,922	73,922	-

The notes to the financial statement 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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Payroll Withholding - PERF	-	321,002	321,002	-
Payroll Withholding - State	-	263,291	263,291	-
Payroll Withholding - Wage Garnishments	-	15,852	15,852	-
Sheriff Pension Holding	-	53,872	53,872	-
Settlement	-	39,999,629	39,999,629	-
CVET Agency	-	415,348	415,348	-
Weed Lien Collections	-	15,812	15,812	-
Financial Institution Tax	-	344,014	344,014	-
HEA 1001 State Homestead Credit	(842)	7	-	(835)
State Fines and Forfeitures	2,764	20,117	20,693	2,188
Infraction Judgements	2,116	17,410	18,862	664
Special Death Benefit	390	2,175	2,455	110
Sales Disclosure - State Share	655	4,473	4,700	428
Coroners Training & Con't Education	631	14,929	15,166	394
Interstate Compact - State Share	63	500	500	63
Mortgage Recording Fees - State Share	1,160	5,930	6,742	348
Sex and Violent Offender Admin - State	83	366	433	16
Child Restraint Violations Fines	175	400	575	-
Inheritance Tax	351,969	531,272	863,120	20,121
Education Plate Fees Agency	-	619	619	-
Riverboat Revenue Sharing	-	778,651	778,651	-
Innkeepers Tax Collections	6,617	384,350	390,894	73
CEDIT Distribution	-	4,530,191	4,530,191	-
COIT Distribution	-	6,773,069	6,773,069	-
93.563 Prosecutor PCA	680	379	149	910
93.563 ARRA Prosecutor IV-D Incentive	849	-	-	849
93.563 Title IV-D Incentive	41,174	16,128	-	57,302
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	356	-	-	356
93.563 Prosecutor IV-D Incentive-Post Oct '99	132,562	28,935	111	161,386
93.563 Clerk IV-D Incentive-Post Oct '99	95,779	18,589	9,486	104,882
Indiana 15 Regional Planning	9,370	20,021	18,850	10,541
AFLAC Cancer/Int Care Insurance	43	41,271	41,314	-
Automated Clearing House Debit	10,080	1,160	484	10,756
Community Corrections Project Income	36,002	511,395	596,066	(48,669)
Pre Trial Diversion	120,288	73,715	31,803	162,200
Dental Insurance	127	61,716	61,843	-
97.042 IDHS EMA Competitive Grant	-	4,054	4,054	-
16.575 ICJI Victim Assistance	(6,356)	33,367	32,964	(5,953)
Drug Court Problem Solving Grant	3,500	-	3,500	-
Industrial Development Loan	59,867	165	-	60,032
Forestry Sales	-	6,087	6,087	-
AFLAC Short Term Disability	-	30,448	30,374	74
County Sheriff Continuing Education	7,403	1,181	125	8,459
Distressed Road Repayment	968,992	100,567	1,000,000	69,559
AFLAC Critical Illness	-	12,886	12,886	-
Health RW Johnson Foundation	6,982	-	-	6,982
WebGIS Site Creation and Setup	11,500	-	-	11,500
93.069 Health Bioterrorism/Preparedness	5,212	43,917	48,587	542
10.557 USDA WIC Program	(15,354)	133,576	118,222	-
GIS Data Exchange Grant	500	2,000	1,500	1,000
Community Foundation Comm Corr Grant	2,499	-	-	2,499
Boston Mutual Life Insurance	2,194	21,883	22,270	1,807
Probation Drug Screens	5,225	23,563	21,910	6,878
Jury Pay	15,134	4,370	-	19,504
Probation SAC Mini Grant	800	-	800	-
User Fee Continuing Education	15,292	6,560	4,501	17,351
Drug Court User Fee	23,619	10,773	1,413	32,979
DC HazMat Taskforce	4,230	-	-	4,230
Health Insurance (Clearing Acct)	-	2,415,380	2,415,380	-
Dubois Ruritan Park	38	-	-	38
AFLAC Accident Insurance	2	19,518	19,520	-
10.557 WIC Breastfeeding	(597)	2,983	2,386	-

The notes to the financial statement 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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
93.737 Community Transformation Grant	-	1,899	1,721	178
Vision Insurance	28	15,317	15,345	-
Alcohol and Drug Court User Fee	13,070	81,234	97,459	(3,155)
DC Health Partnership Grant	24,306	1,930	2,982	23,254
16.922 Federal Equitable Sharing (Pros Atty)	8,780	4,670	-	13,450
Public Road Fund	186,487	-	-	186,487
St Charles Annex Maintenance	-	6,000	-	6,000
Sheriff Community Strike Fund	2,495	6,717	2,857	6,355
Community Corrections Commissary	1,700	116,344	108,943	9,101
Community Corrections Indigent	11,612	34,409	41,197	4,824
Superior Court Restitution	5,286	35,341	34,123	6,504
Circuit Court Adult Restitution	7,976	32,607	31,682	8,901
Circuit Court Juvenile Restitution	1,201	3,964	3,565	1,600
Alcohol & Drug Court IJC Grant	-	1,279	1,279	-
Totals	<u>\$ 36,915,034</u>	<u>\$ 96,635,072</u>	<u>\$ 97,714,789</u>	<u>\$ 35,835,317</u>

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

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes 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
(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).

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 statement. The aggregate disbursements include 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.

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

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.

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (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 Indiana Public Retirement System (INPRS) 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.

INPRS 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:

Indiana Public Retirement System
1 North Capitol Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash.

The deficit in the 16.575 ICJI Victim Assistance fund is a result of the fund being set up as a reimbursable grant. The reimbursement for expenditures made by the County was not received by December 31, 2013.

The deficit in the HEA1001 State Homestead Credit fund is a result of the property tax adjustments made that exceeded the amount of the homestead credit received by the state in 2008. The Auditor of State will be giving them instructions of how to adjust for this in 2014.

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

The deficits in the Community Corrections Project Income and Alcohol and Drug Court User Fee funds are a result of expenditures exceeding receipts.

Note 8. Combined Funds

Funds related to Surplus Tax (Surplus Tax - Treasurer and Overpayment of Property Tax - Auditor) were reported individually in the prior financial statement but were combined into one fund (Surplus Tax) for the current financial statement.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was approved by management of the County. It is presented as intended by the County.

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	Campaign Finance Enforcement - County
Cash and investments - beginning	\$ 957,836	\$ 11,839	\$ 100,473	\$ 341,257	\$ 7,265,506	\$ 2,533	\$ 200
Receipts:							
Taxes	-	-	-	-	4,680,742	-	-
Licenses and permits	-	-	-	-	11,449	-	-
Intergovernmental	-	-	-	-	1,209,282	-	-
Charges for services	-	-	-	-	341,221	2,246	-
Fines and forfeits	-	-	-	-	162,158	-	-
Other receipts	<u>1,221,025</u>	<u>85,599</u>	<u>100,594</u>	<u>2,643,732</u>	<u>249,592</u>	<u>-</u>	<u>-</u>
Total receipts	<u>1,221,025</u>	<u>85,599</u>	<u>100,594</u>	<u>2,643,732</u>	<u>6,654,444</u>	<u>2,246</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	6,019,468	-	-
Supplies	-	-	-	-	115,785	-	-
Other services and charges	-	-	-	-	3,176,367	-	-
Capital outlay	-	-	-	-	51,337	-	-
Other disbursements	<u>957,836</u>	<u>89,350</u>	<u>60,865</u>	<u>2,639,410</u>	<u>73,909</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>957,836</u>	<u>89,350</u>	<u>60,865</u>	<u>2,639,410</u>	<u>9,436,866</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>263,189</u>	<u>(3,751)</u>	<u>39,729</u>	<u>4,322</u>	<u>(2,782,422)</u>	<u>2,246</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,221,025</u>	<u>\$ 8,088</u>	<u>\$ 140,202</u>	<u>\$ 345,579</u>	<u>\$ 4,483,084</u>	<u>\$ 4,779</u>	<u>\$ 200</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CEDIT County Share	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	COIT County Distributive Shares	Community Corrections	Community Transition Program
Cash and investments - beginning	\$ 9,605,091	\$ 250	\$ 789	\$ 125,346	\$ -	\$ 54,163	\$ 18,888
Receipts:							
Taxes	2,193,188	-	-	-	2,916,207	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	226,265	-	-	-	-	399,958	15,414
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	100	10,763	17,728	-	-	-
Other receipts	96,759	-	-	103	1,247	-	-
Total receipts	<u>2,516,212</u>	<u>100</u>	<u>10,763</u>	<u>17,831</u>	<u>2,917,454</u>	<u>399,958</u>	<u>15,414</u>
Disbursements:							
Personal services	-	-	-	-	1,270,039	435,560	-
Supplies	-	-	-	-	17,389	-	-
Other services and charges	-	-	-	-	163,117	-	-
Capital outlay	1,402,016	-	-	-	-	-	4,128
Other disbursements	100,000	-	10,617	657	-	-	-
Total disbursements	<u>1,502,016</u>	<u>-</u>	<u>10,617</u>	<u>657</u>	<u>1,450,545</u>	<u>435,560</u>	<u>4,128</u>
Excess (deficiency) of receipts over disbursements	<u>1,014,196</u>	<u>100</u>	<u>146</u>	<u>17,174</u>	<u>1,466,909</u>	<u>(35,602)</u>	<u>11,286</u>
Cash and investments - ending	<u>\$ 10,619,287</u>	<u>\$ 350</u>	<u>\$ 935</u>	<u>\$ 142,520</u>	<u>\$ 1,466,909</u>	<u>\$ 18,561</u>	<u>\$ 30,174</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation
Cash and investments - beginning	\$ 37,467	\$ 17,402	\$ 10,544	\$ 2,642,619	\$ 3,948,215	\$ 38,067	\$ -
Receipts:							
Taxes	-	-	-	705,955	572,450	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	70,422	57,104	-	-
Charges for services	-	-	4,473	-	-	-	-
Fines and forfeits	-	-	-	-	-	34,400	-
Other receipts	137	-	-	14,379	16,115	-	250
Total receipts	137	-	4,473	790,756	645,669	34,400	250
Disbursements:							
Personal services	-	-	-	254,990	-	5,257	-
Supplies	-	-	-	275,767	-	-	-
Other services and charges	-	-	4,764	50,027	-	31,090	-
Capital outlay	-	-	-	431,695	984,215	-	-
Other disbursements	696	-	-	-	-	-	-
Total disbursements	696	-	4,764	1,012,479	984,215	36,347	-
Excess (deficiency) of receipts over disbursements	(559)	-	(291)	(221,723)	(338,546)	(1,947)	250
Cash and investments - ending	\$ 36,908	\$ 17,402	\$ 10,253	\$ 2,420,896	\$ 3,609,669	\$ 36,120	\$ 250

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Emergency Planning/Right To Know	Enhanced Access	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 80,893	\$ 7,075	\$ 41,719	\$ 788,352	\$ 59,116	\$ 24,215	\$ 41,304
Receipts:							
Taxes	-	-	-	434,900	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	8,000	-	-	43,383	-	-	346,017
Charges for services	-	-	21,575	274,187	3,984	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,358	-	-	940	-	33,139	195
Total receipts	<u>15,358</u>	<u>-</u>	<u>21,575</u>	<u>753,410</u>	<u>3,984</u>	<u>33,139</u>	<u>346,212</u>
Disbursements:							
Personal services	-	-	-	599,124	-	5,934	-
Supplies	475	-	-	7,800	-	2,124	260,607
Other services and charges	18,617	-	-	17,332	1,806	1,952	38,000
Capital outlay	-	-	-	1,673	-	20,866	-
Other disbursements	-	-	5,467	11,982	-	-	-
Total disbursements	<u>19,092</u>	<u>-</u>	<u>5,467</u>	<u>637,911</u>	<u>1,806</u>	<u>30,876</u>	<u>298,607</u>
Excess (deficiency) of receipts over disbursements	<u>(3,734)</u>	<u>-</u>	<u>16,108</u>	<u>115,499</u>	<u>2,178</u>	<u>2,263</u>	<u>47,605</u>
Cash and investments - ending	<u>\$ 77,159</u>	<u>\$ 7,075</u>	<u>\$ 57,827</u>	<u>\$ 903,851</u>	<u>\$ 61,294</u>	<u>\$ 26,478</u>	<u>\$ 88,909</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	<u>Misdemeanant</u>	<u>Motor Vehicle Highway</u>	<u>Park Nonreverting Capital</u>	<u>Plat Book</u>	<u>Rainy Day</u>	<u>Reassessment - 2009</u>	<u>Reassessment - 2015</u>
Cash and investments - beginning	\$ 158,247	\$ 994,982	\$ 184,989	\$ 86,964	\$ 4,049,675	\$ 732,581	\$ 607,732
Receipts:							
Taxes	-	-	-	-	-	-	277,123
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	2,790,871	-	-	-	-	27,643
Charges for services	-	267,882	-	14,205	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	45,550	2,342	50,483	-	-	797	1,767
Total receipts	45,550	3,061,095	50,483	14,205	-	797	306,533
Disbursements:							
Personal services	23,589	1,569,307	-	-	67,449	2,136	-
Supplies	-	900,516	-	-	-	-	-
Other services and charges	27,498	207,119	-	42,189	22,658	244,647	-
Capital outlay	-	38,164	-	-	-	1,395	-
Other disbursements	-	163	-	-	-	-	-
Total disbursements	51,087	2,715,269	-	42,189	90,107	248,178	-
Excess (deficiency) of receipts over disbursements	(5,537)	345,826	50,483	(27,984)	(90,107)	(247,381)	306,533
Cash and investments - ending	\$ 152,710	\$ 1,340,808	\$ 235,472	\$ 58,980	\$ 3,959,568	\$ 485,200	\$ 914,265

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Solid Waste User Fees	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption
Cash and investments - beginning	\$ 56,695	\$ 14,463	\$ 238,945	\$ 1,846	\$ 62,240	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	61,600	3,294	294,622	-	8,195	5,460	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	3,656	50,713	-	-	8,562
Total receipts	<u>61,600</u>	<u>3,294</u>	<u>298,278</u>	<u>50,713</u>	<u>8,195</u>	<u>5,460</u>	<u>8,562</u>
Disbursements:							
Personal services	35,391	-	191,156	-	-	-	-
Supplies	-	-	-	-	566	-	-
Other services and charges	-	1,216	87,010	-	25,662	-	-
Capital outlay	-	-	61,000	-	-	-	-
Other disbursements	<u>25,517</u>	<u>-</u>	<u>-</u>	<u>52,388</u>	<u>-</u>	<u>5,390</u>	<u>6,531</u>
Total disbursements	<u>60,908</u>	<u>1,216</u>	<u>339,166</u>	<u>52,388</u>	<u>26,228</u>	<u>5,390</u>	<u>6,531</u>
Excess (deficiency) of receipts over disbursements	<u>692</u>	<u>2,078</u>	<u>(40,888)</u>	<u>(1,675)</u>	<u>(18,033)</u>	<u>70</u>	<u>2,031</u>
Cash and investments - ending	<u>\$ 57,387</u>	<u>\$ 16,541</u>	<u>\$ 198,057</u>	<u>\$ 171</u>	<u>\$ 44,207</u>	<u>\$ 70</u>	<u>\$ 2,031</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Court Appointed Special Advocate (CASA)	County Elected Officials Training	Distressed Road	Park And Recreation
Cash and investments - beginning	\$ 54,276	\$ 155,122	\$ 2,017	\$ 11,708	\$ 5,789	\$ -	\$ 262,524
Receipts:							
Taxes	-	-	-	-	-	-	89,003
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	11,719	-	6,937	-	-	8,878
Charges for services	-	-	525	-	3,984	-	26,578
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	153,763	-	-	25,629	-	1,000,000	19,531
Total receipts	<u>153,763</u>	<u>11,719</u>	<u>525</u>	<u>32,566</u>	<u>3,984</u>	<u>1,000,000</u>	<u>143,990</u>
Disbursements:							
Personal services	-	16,847	-	27,669	-	-	122,693
Supplies	-	459	-	150	-	-	261
Other services and charges	-	-	-	9,284	180	1,000,000	1,868
Capital outlay	-	-	-	-	-	-	-
Other disbursements	39,838	-	-	-	-	-	50,000
Total disbursements	<u>39,838</u>	<u>17,306</u>	<u>-</u>	<u>37,103</u>	<u>180</u>	<u>1,000,000</u>	<u>174,822</u>
Excess (deficiency) of receipts over disbursements	<u>113,925</u>	<u>(5,587)</u>	<u>525</u>	<u>(4,537)</u>	<u>3,804</u>	<u>-</u>	<u>(30,832)</u>
Cash and investments - ending	<u>\$ 168,201</u>	<u>\$ 149,535</u>	<u>\$ 2,542</u>	<u>\$ 7,171</u>	<u>\$ 9,593</u>	<u>\$ -</u>	<u>\$ 231,692</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	County Offender Transportation Fund	Dubois County Statewide 911	Adult Probation Administrative	Juvenile Probation Administrative	Drug Buy Money	Donations	Self-Insurance
Cash and investments - beginning	\$ 875	\$ 481,547	\$ 255,139	\$ 56,862	\$ 1,717	\$ 424	\$ 26,764
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	651,814	108,344	3,935	-	-	-
Fines and forfeits	500	-	-	-	-	-	-
Other receipts	-	-	-	-	-	36,040	2,866,268
Total receipts	<u>500</u>	<u>651,814</u>	<u>108,344</u>	<u>3,935</u>	<u>-</u>	<u>36,040</u>	<u>2,866,268</u>
Disbursements:							
Personal services	-	417,538	171,245	2,932	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	92,797	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,717	15,092	2,808,639
Total disbursements	<u>-</u>	<u>510,335</u>	<u>171,245</u>	<u>2,932</u>	<u>1,717</u>	<u>15,092</u>	<u>2,808,639</u>
Excess (deficiency) of receipts over disbursements	<u>500</u>	<u>141,479</u>	<u>(62,901)</u>	<u>1,003</u>	<u>(1,717)</u>	<u>20,948</u>	<u>57,629</u>
Cash and investments - ending	<u>\$ 1,375</u>	<u>\$ 623,026</u>	<u>\$ 192,238</u>	<u>\$ 57,865</u>	<u>\$ -</u>	<u>\$ 21,372</u>	<u>\$ 84,393</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Payroll Clearing	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF
Cash and investments - beginning	\$ -	\$ 3,038	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>7,698,338</u>	<u>105,858</u>	<u>119,355</u>	<u>834,477</u>	<u>1,158,597</u>	<u>73,922</u>	<u>321,002</u>
Total receipts	<u>7,698,338</u>	<u>105,858</u>	<u>119,355</u>	<u>834,477</u>	<u>1,158,597</u>	<u>73,922</u>	<u>321,002</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>7,698,338</u>	<u>108,896</u>	<u>119,355</u>	<u>834,477</u>	<u>1,158,597</u>	<u>73,922</u>	<u>321,002</u>
Total disbursements	<u>7,698,338</u>	<u>108,896</u>	<u>119,355</u>	<u>834,477</u>	<u>1,158,597</u>	<u>73,922</u>	<u>321,002</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(3,038)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2013
 (Continued)

	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Sheriff Pension Holding	Settlement	CVET Agency	Weed Lien Collections	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	415,348	-	344,014
Charges for services	-	-	-	-	-	15,812	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	263,291	15,852	53,872	39,999,629	-	-	-
Total receipts	263,291	15,852	53,872	39,999,629	415,348	15,812	344,014
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	263,291	15,852	53,872	39,999,629	415,348	15,812	344,014
Total disbursements	263,291	15,852	53,872	39,999,629	415,348	15,812	344,014
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	HEA 1001 State Homestead Credit	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share
Cash and investments - beginning	\$ (842)	\$ 2,764	\$ 2,116	\$ 390	\$ 655	\$ 631	\$ 63
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	4,473	14,929	-
Fines and forfeits	-	20,117	17,410	2,175	-	-	500
Other receipts	7	-	-	-	-	-	-
Total receipts	<u>7</u>	<u>20,117</u>	<u>17,410</u>	<u>2,175</u>	<u>4,473</u>	<u>14,929</u>	<u>500</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	20,693	18,862	2,455	4,700	15,166	500
Total disbursements	<u>-</u>	<u>20,693</u>	<u>18,862</u>	<u>2,455</u>	<u>4,700</u>	<u>15,166</u>	<u>500</u>
Excess (deficiency) of receipts over disbursements	<u>7</u>	<u>(576)</u>	<u>(1,452)</u>	<u>(280)</u>	<u>(227)</u>	<u>(237)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (835)</u>	<u>\$ 2,188</u>	<u>\$ 664</u>	<u>\$ 110</u>	<u>\$ 428</u>	<u>\$ 394</u>	<u>\$ 63</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 1,160	\$ 83	\$ 175	\$ 351,969	\$ -	\$ -	\$ 6,617
Receipts:							
Taxes	-	-	-	-	-	-	384,350
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	531,272	-	248,147	-
Charges for services	5,930	366	-	-	-	-	-
Fines and forfeits	-	-	400	-	-	-	-
Other receipts	-	-	-	-	619	530,504	-
Total receipts	<u>5,930</u>	<u>366</u>	<u>400</u>	<u>531,272</u>	<u>619</u>	<u>778,651</u>	<u>384,350</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,742	433	575	863,120	619	778,651	390,894
Total disbursements	<u>6,742</u>	<u>433</u>	<u>575</u>	<u>863,120</u>	<u>619</u>	<u>778,651</u>	<u>390,894</u>
Excess (deficiency) of receipts over disbursements	<u>(812)</u>	<u>(67)</u>	<u>(175)</u>	<u>(331,848)</u>	<u>-</u>	<u>-</u>	<u>(6,544)</u>
Cash and investments - ending	<u>\$ 348</u>	<u>\$ 16</u>	<u>\$ -</u>	<u>\$ 20,121</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CEDIT Distribution	COIT Distribution	93.563 Prosecutor PCA	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Prior To Oct '99	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ 680	\$ 849	\$ 41,174	\$ 356	\$ 132,562
Receipts:							
Taxes	4,530,191	6,773,069	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	379	-	16,128	-	28,935
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>4,530,191</u>	<u>6,773,069</u>	<u>379</u>	<u>-</u>	<u>16,128</u>	<u>-</u>	<u>28,935</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>4,530,191</u>	<u>6,773,069</u>	<u>149</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>111</u>
Total disbursements	<u>4,530,191</u>	<u>6,773,069</u>	<u>149</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>111</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>230</u>	<u>-</u>	<u>16,128</u>	<u>-</u>	<u>28,824</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 910</u>	<u>\$ 849</u>	<u>\$ 57,302</u>	<u>\$ 356</u>	<u>\$ 161,386</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	93.563 Clerk IV-D Incentive-Post Oct '99	Indiana 15 Regional Planning	AFLAC Cancer/Int Care Insurance	Automated Clearing House Debit	Community Corrections Project Income	Pre Trial Diversion
Cash and investments - beginning	\$ 95,779	\$ 9,370	\$ 43	\$ 10,080	\$ 36,002	\$ 120,288
Receipts:						
Taxes	-	18,205	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	18,589	1,816	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,160	-	73,660
Other receipts	-	-	41,271	-	511,395	55
Total receipts	<u>18,589</u>	<u>20,021</u>	<u>41,271</u>	<u>1,160</u>	<u>511,395</u>	<u>73,715</u>
Disbursements:						
Personal services	-	-	-	-	451,897	15,527
Supplies	-	-	-	-	17,006	575
Other services and charges	-	-	-	-	123,340	9,896
Capital outlay	-	-	-	-	360	5,805
Other disbursements	9,486	18,850	41,314	484	3,463	-
Total disbursements	<u>9,486</u>	<u>18,850</u>	<u>41,314</u>	<u>484</u>	<u>596,066</u>	<u>31,803</u>
Excess (deficiency) of receipts over disbursements	<u>9,103</u>	<u>1,171</u>	<u>(43)</u>	<u>676</u>	<u>(84,671)</u>	<u>41,912</u>
Cash and investments - ending	<u>\$ 104,882</u>	<u>\$ 10,541</u>	<u>\$ -</u>	<u>\$ 10,756</u>	<u>\$ (48,669)</u>	<u>\$ 162,200</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Dental Insurance	97,042 IDHS EMA Competitive Grant	16,575 ICJI Victim Assistance	Drug Court Problem Solving Grant	Industrial Development Loan	Forestry Sales
Cash and investments - beginning	\$ 127	\$ -	\$ (6,356)	\$ 3,500	\$ 59,867	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	4,054	33,367	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	61,716	-	-	-	165	6,087
Total receipts	<u>61,716</u>	<u>4,054</u>	<u>33,367</u>	<u>-</u>	<u>165</u>	<u>6,087</u>
Disbursements:						
Personal services	-	-	32,964	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	3,500	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	61,843	4,054	-	-	-	6,087
Total disbursements	<u>61,843</u>	<u>4,054</u>	<u>32,964</u>	<u>3,500</u>	<u>-</u>	<u>6,087</u>
Excess (deficiency) of receipts over disbursements	<u>(127)</u>	<u>-</u>	<u>403</u>	<u>(3,500)</u>	<u>165</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,953)</u>	<u>\$ -</u>	<u>\$ 60,032</u>	<u>\$ -</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	AFLAC Short Term Disability	County Sheriff Continuing Education	Distressed Road Repayment	AFLAC Critical Illness	Health RW Johnson Foundation	WebGIS Site Creation and Setup
Cash and investments - beginning	\$ -	\$ 7,403	\$ 968,992	\$ -	\$ 6,982	\$ 11,500
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	30,448	1,181	100,567	12,886	-	-
Total receipts	<u>30,448</u>	<u>1,181</u>	<u>100,567</u>	<u>12,886</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	30,374	125	1,000,000	12,886	-	-
Total disbursements	<u>30,374</u>	<u>125</u>	<u>1,000,000</u>	<u>12,886</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>74</u>	<u>1,056</u>	<u>(899,433)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 74</u>	<u>\$ 8,459</u>	<u>\$ 69,559</u>	<u>\$ -</u>	<u>\$ 6,982</u>	<u>\$ 11,500</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	93.069 Health Bioterrorism/ Preparedness	10.557 USDA WIC Program	GIS Data Exchange Grant	Community Foundation Comm Corr Grant	Boston Mutual Life Insurance	Probation Drug Screens
Cash and investments - beginning	\$ 5,212	\$ (15,354)	\$ 500	\$ 2,499	\$ 2,194	\$ 5,225
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	43,917	133,576	-	-	-	-
Charges for services	-	-	-	-	-	16,063
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	2,000	-	21,883	7,500
Total receipts	<u>43,917</u>	<u>133,576</u>	<u>2,000</u>	<u>-</u>	<u>21,883</u>	<u>23,563</u>
Disbursements:						
Personal services	21,191	115,615	-	-	-	-
Supplies	-	2,231	-	-	-	-
Other services and charges	27,396	376	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,500	-	22,270	21,910
Total disbursements	<u>48,587</u>	<u>118,222</u>	<u>1,500</u>	<u>-</u>	<u>22,270</u>	<u>21,910</u>
Excess (deficiency) of receipts over disbursements	<u>(4,670)</u>	<u>15,354</u>	<u>500</u>	<u>-</u>	<u>(387)</u>	<u>1,653</u>
Cash and investments - ending	<u>\$ 542</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 2,499</u>	<u>\$ 1,807</u>	<u>\$ 6,878</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Jury Pay	Probation SAC Mini Grant	User Fee Continuing Education	Drug Court User Fee	DC HazMat Taskforce	Health Insurance (Clearing Acct)
Cash and investments - beginning	\$ 15,134	\$ 800	\$ 15,292	\$ 23,619	\$ 4,230	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	10,773	-	-
Fines and forfeits	4,370	-	6,560	-	-	-
Other receipts	-	-	-	-	-	2,415,380
Total receipts	<u>4,370</u>	<u>-</u>	<u>6,560</u>	<u>10,773</u>	<u>-</u>	<u>2,415,380</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	1,114	-	-
Other services and charges	-	-	-	299	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	800	4,501	-	-	2,415,380
Total disbursements	<u>-</u>	<u>800</u>	<u>4,501</u>	<u>1,413</u>	<u>-</u>	<u>2,415,380</u>
Excess (deficiency) of receipts over disbursements	<u>4,370</u>	<u>(800)</u>	<u>2,059</u>	<u>9,360</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 19,504</u>	<u>\$ -</u>	<u>\$ 17,351</u>	<u>\$ 32,979</u>	<u>\$ 4,230</u>	<u>\$ -</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Dubois Ruritan Park	AFLAC Accident Insurance	10.557 WIC Breastfeeding	93.737 Community Transformation Grant	Vision Insurance	Alcohol and Drug Court User Fee
Cash and investments - beginning	\$ 38	\$ 2	\$ (597)	\$ -	\$ 28	\$ 13,070
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	2,983	1,899	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	81,234
Other receipts	-	19,518	-	-	15,317	-
Total receipts	-	19,518	2,983	1,899	15,317	81,234
Disbursements:						
Personal services	-	-	1,591	1,721	-	84,049
Supplies	-	-	4	-	-	9,947
Other services and charges	-	-	791	-	-	3,463
Capital outlay	-	-	-	-	-	-
Other disbursements	-	19,520	-	-	15,345	-
Total disbursements	-	19,520	2,386	1,721	15,345	97,459
Excess (deficiency) of receipts over disbursements	-	(2)	597	178	(28)	(16,225)
Cash and investments - ending	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178</u>	<u>\$ -</u>	<u>\$ (3,155)</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	DC Health Partnership Grant	16,922 Federal Equitable Sharing (Pros Atty)	Public Road Fund	St Charles Annex Maintenance	Sheriff Community Strike Fund	Community Corrections Commissary
Cash and investments - beginning	\$ 24,306	\$ 8,780	\$ 186,487	\$ -	\$ 2,495	\$ 1,700
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	4,670	-	-	-	-
Charges for services	-	-	-	6,000	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,930	-	-	-	6,717	116,344
Total receipts	<u>1,930</u>	<u>4,670</u>	<u>-</u>	<u>6,000</u>	<u>6,717</u>	<u>116,344</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,982	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,857	108,943
Total disbursements	<u>2,982</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,857</u>	<u>108,943</u>
Excess (deficiency) of receipts over disbursements	<u>(1,052)</u>	<u>4,670</u>	<u>-</u>	<u>6,000</u>	<u>3,860</u>	<u>7,401</u>
Cash and investments - ending	<u>\$ 23,254</u>	<u>\$ 13,450</u>	<u>\$ 186,487</u>	<u>\$ 6,000</u>	<u>\$ 6,355</u>	<u>\$ 9,101</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Community Corrections Indigent	Superior Court Restitution	Circuit Court Adult Restitution	Circuit Court Juvenile Restitution	Alcohol & Drug Court IJC Grant	Totals
Cash and investments - beginning	\$ 11,612	\$ 5,286	\$ 7,976	\$ 1,201	\$ -	\$ 36,915,034
Receipts:						
Taxes	-	-	-	-	-	23,575,383
Licenses and permits	-	-	-	-	-	11,449
Intergovernmental	-	-	-	-	-	7,050,987
Charges for services	-	-	-	-	-	2,172,470
Fines and forfeits	-	-	-	-	-	433,235
Other receipts	34,409	35,341	32,607	3,964	1,279	63,391,548
Total receipts	<u>34,409</u>	<u>35,341</u>	<u>32,607</u>	<u>3,964</u>	<u>1,279</u>	<u>96,635,072</u>
Disbursements:						
Personal services	-	-	-	-	-	11,962,879
Supplies	-	-	-	-	-	1,612,776
Other services and charges	-	-	-	-	-	5,437,243
Capital outlay	-	-	-	-	1,279	3,003,933
Other disbursements	41,197	34,123	31,682	3,565	-	75,697,958
Total disbursements	<u>41,197</u>	<u>34,123</u>	<u>31,682</u>	<u>3,565</u>	<u>1,279</u>	<u>97,714,789</u>
Excess (deficiency) of receipts over disbursements	<u>(6,788)</u>	<u>1,218</u>	<u>925</u>	<u>399</u>	<u>-</u>	<u>(1,079,717)</u>
Cash and investments - ending	<u>\$ 4,824</u>	<u>\$ 6,504</u>	<u>\$ 8,901</u>	<u>\$ 1,600</u>	<u>\$ -</u>	<u>\$ 35,835,317</u>

DUBOIS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 201,274</u>	<u>\$ 476,595</u>

DUBOIS COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2013

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Notes and loans payable	Distressed road	\$ 1,000,000	\$ -
Totals		<u>\$ 1,000,000</u>	<u>\$ -</u>

DUBOIS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2013

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.

	Ending Balance
Governmental activities:	
Land	\$ 1,701,820
Infrastructure	215,837,775
Buildings	6,409,364
Improvements other than buildings	836,710
Machinery, equipment, and vehicles	8,470,004
Total governmental activities	233,255,673
Total capital assets	\$ 233,255,673

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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

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF DUBOIS COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Dubois County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance 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 compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

June 30, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTE

The Schedule of Expenditures of Federal Awards and accompanying note presented were approved by management of the County. The schedule and note are presented as intended by the County.

DUBOIS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Agriculture</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children	Indiana Dept of Health			
WIC - 097		10.557	FY 2013	\$ 133,576
WIC Breastfeeding - 161		10.557	FY 2013	<u>2,983</u>
Total - Special Supplemental Nutrition Program for Women, Infants, and Children				<u>136,559</u>
Total - Department of Agriculture				<u>136,559</u>
<u>Department of Justice</u>				
Crime Victim Assistance	Indiana Criminal Justice Institute			
Oct 1 2012 to Sept 30 2013 - 078		16.575	2012-VA-GX-0017	33,367
Oct 1 2013 to Sept 30 2014 - 078		16.575	2013-VA-GX-0036	<u>-</u>
Total - Crime Victim Assistance				<u>33,367</u>
Equitable Sharing Program	Direct grant			
Prosecuting Atty - 173		16.922		<u>-</u>
Total - Department of Justice				<u>33,367</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster	Indiana Dept of Transportation			
Highway Planning and Construction				
Holland Kentucky Street - 034		20.205	DES# 0901873	<u>226,265</u>
Total - Highway Planning and Construction Cluster				<u>226,265</u>
Highway Safety Cluster	Indiana Criminal Justice Institute			
Occupant Protection Incentive Grants				
Operation Pullover - 001		20.602	OPO 1260	<u>1,688</u>
Total - Highway Safety Cluster				<u>1,688</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Dept of Homeland Security			
Hazmat Plan and Update - 115		20.703	C44P-3-085B 2013 HME	<u>8,000</u>
Total - Department of Transportation				<u>235,953</u>

The accompanying note is 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, 2013
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Health and Human Services</u>				
Public Health Emergency Preparedness Health Preparedness/Bioterrorism - 095	Indiana Dept of Health	93.069	Bonus Grant	16,760
Total - Public Health Emergency Preparedness				<u>16,760</u>
Hospital Preparedness Program and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreement Health Preparedness/Bioterrorism - 095 Health Preparedness/Bioterrorism - 095	Indiana Dept of Child Services	93.074 93.074	2013 Base Grant 2014 Base Grant	19,656 <u>7,501</u>
Total - Hospital Preparedness Program and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreement				<u>27,157</u>
Child Support Enforcement	Indiana Dept of Child Services			
County General Incentive - 005		93.563	Collection Incentive	-
Clerk Incentive - 135		93.563	Collection Incentive	9,486
Prosecutor Incentive - 129		93.563	Collection Incentive	111
County General Clerk - 001		93.563	County Clerk Expense	45,801
County General Prosecutor (F) - 001		93.563	County Prosecutor Ex	87,124
County General Prosecutor (C) - 001		93.563	County Prosecutor Ex	14,053
Child Support Indirect Costs - 001		93.563	Indirect Costs	<u>63,999</u>
Total - Child Support Enforcement				<u>220,574</u>
PPHF 2012: Community Transformation Grants - Small Communities Program One Million Healthy Hearts - 162	Welborn Baptist Foundation	93.737	1H75DP004375-01	<u>1,899</u>
Total - Department of Health and Human Services				<u>266,390</u>
<u>Department of Homeland Security</u>				
Emergency Management Performance Grants EMA Office Equipment - 077 2012 EMA Salary Reimbursement - 001	Indiana Dept of Homeland Security	97.042 97.042	C44P3-068B 2012 EMPG-C44P-2-326A	4,054 <u>32,115</u>
Total - Department of Homeland Security				<u>36,169</u>
Total federal awards expended				<u>\$ 708,438</u>

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

DUBOIS COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. 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 Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB 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 Highway Planning and Construction Cluster

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

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.