

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, 2014 to December 31, 2014



FILED
11/18/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kathleen M. Hopf	01-01-11 to 12-31-18
County Treasurer	Chad A. Blessinger	01-01-13 to 12-31-16
Clerk of the Circuit Court	Bridgette N. Jarboe	01-01-11 to 12-31-18
County Sheriff	Donald R. Lampert	01-01-11 to 12-31-18
County Recorder	Rebecca S. Gates	01-01-11 to 12-31-18
President of the Board of County Commissioners	Randall L. Fleck Lawrence M. Vollmer	01-01-14 to 12-31-15 01-01-16 to 12-31-16
President of the County Council	Gregory A. Kendall	01-01-14 to 12-31-16



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, 2014, and the related notes to the financial statement as listed in the Table of Contents.

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, 2014.

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, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

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.


Other Information

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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated October 3, 2016, 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.


Paul D. Joyce, CPA
State Examiner

October 3, 2016



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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, 2014, and the related notes to the financial statement, and have issued our report thereon dated October 3, 2016, 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.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2014-001 to be a material weakness.

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*.

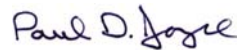
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Dubois County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

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

October 3, 2016

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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, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
After Settlement Collections	\$ 1,221,025	\$ 1,375,079	\$ 1,221,025	\$ 1,375,079
Sheriff's Inmate Trust	8,088	91,987	90,246	9,829
Jail Commissary	140,202	105,149	142,559	102,792
Clerk's Trust	345,579	2,564,612	2,588,047	322,144
General	4,483,084	6,638,319	8,355,214	2,766,189
Accident Report	4,779	2,078	-	6,857
Campaign Finance Enforcement County	200	150	-	350
CEDIT County Share	10,619,287	2,354,481	2,626,242	10,347,526
Child Advocacy	350	100	-	450
City and Town Court Costs	935	9,332	9,634	633
Clerk's Records Perpetuation	142,520	16,725	5,520	153,725
COIT County Distributive Shares	1,466,909	2,910,820	2,806,628	1,571,101
Community Corrections	18,561	755,095	671,781	101,875
Community Transition Program	30,174	9,040	-	39,214
Congressional School Interest	36,908	147	696	36,359
Congressional School Principal	17,402	-	-	17,402
Sales Disclosure County Share	10,253	4,435	4,930	9,758
Cumulative Bridge	2,420,896	891,306	676,124	2,636,078
Cumulative Capital Development	3,609,669	657,276	875,066	3,391,879
Drug Free Community	36,120	29,744	36,063	29,801
Electronic Map Generation	250	-	-	250
Emergency Planning/Right To Know	77,159	18,250	19,452	75,957
Enhanced Access	7,075	-	-	7,075
Firearms Training	57,827	9,840	12,555	55,112
Health	903,851	714,114	653,529	964,436
Identification Security Protection	61,294	3,072	1,806	62,560
Local Health Maintenance	26,478	33,139	18,306	41,311
Local Road and Street	88,909	352,596	286,005	155,500
Misdemeanant	152,710	47,671	69,624	130,757
Motor Vehicle Highway	1,340,808	3,433,695	3,583,616	1,190,887
Park Nonreverting Capital	235,472	50,544	-	286,016
Plat Book	58,980	12,060	-	71,040
Rainy Day	3,959,568	-	6,793	3,952,775
Reassessment 2009	485,200	-	485,200	-
Reassessment 2015	914,265	792,224	248,326	1,458,163
Recorder's Records Perpetuation	57,387	48,621	57,131	48,877
Sex and Violent Offender Administration	16,541	3,708	915	19,334
Solid Waste User Fees	198,057	292,430	266,826	223,661
Surplus Tax	171	110,577	110,620	128
Surveyor's Corner Perpetuation	44,207	7,490	6,333	45,364
Tax Sale Fees	70	4,970	4,970	70
Tax Sale Redemption	2,031	62,333	64,364	-
Tax Sale Surplus	168,201	64,064	198,898	33,367
Local Health Department Trust Account	149,535	23,438	20,721	152,252
Vehicle Inspection	2,542	325	-	2,867
Court Appointed Special Advocate (CASA)	7,171	59,431	50,705	15,897
Auditor's Ineligible Deductions	-	12,639	-	12,639
County Elected Officials Training	9,593	3,072	-	12,665
Park and Recreation	231,692	153,815	177,018	208,489
County Offender Transportation Fund	1,375	188	550	1,013
Statewide 911	623,026	582,436	550,569	654,893
Adult Probation Administrative	192,238	105,259	186,351	111,146
Juvenile Probation Administrative	57,865	3,435	2,962	58,338
Donations	21,372	4,070	15,122	10,320
Self-Insurance	84,393	2,564,384	2,613,375	35,402
Payroll Clearing	-	7,588,485	7,588,485	-
Payroll Withholding - Insurance	-	123,188	91,273	31,915
Payroll Withholding - Deferred Compensation	-	127,538	127,538	-
Payroll Withholding - Federal	-	832,889	832,889	-
Payroll Withholding - FICA & Medicare	-	1,174,098	1,174,098	-
Payroll Withholding - Local Tax	-	74,548	74,548	-
Payroll Withholding - PERF	-	352,116	352,116	-
Payroll Withholding - State	-	266,745	266,745	-
Payroll Withholding - Wage Garnishments	-	15,868	15,868	-
Sheriff Pension Holding	-	52,817	52,817	-
Settlement	-	40,659,144	40,659,144	-
Surtax/Wheeltax	-	538,657	538,657	-
CVET Agency	-	389,011	389,011	-
Weed Lien Collections	-	16,646	16,646	-
Financial Institution Tax	-	376,451	376,451	-

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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
HEA 1001 State Homestead Credit	(835)	835	-	-
State Fines and Forfeitures	2,188	17,910	17,988	2,110
Infraction Judgements	664	16,775	14,458	2,981
Special Death Benefit	110	2,240	1,960	390
Sales Disclosure - State Share	428	4,435	3,998	865
Coroners Training & Con't Education	394	5,568	5,274	688
Interstate Compact - State Share	63	188	251	-
Mortgage Recording Fees - State Share	348	4,260	3,838	770
DLGF Homestead Property Database	-	11	8	3
Sex and Violent Offender Admin - State	16	412	293	135
Child Restraint Violations Fines	-	375	325	50
Forest Restoration (State Share)	-	424	212	212
Inheritance Tax	20,121	38	20,159	-
Education Plate Fees Agency	-	581	581	-
Riverboat Revenue Sharing	-	640,868	640,868	-
Innkeepers Tax Collections	73	385,456	383,618	1,911
CEDIT Distribution	-	4,533,757	4,533,757	-
COIT Distribution	-	6,767,484	6,767,484	-
93.563 Prosecutor PCA	910	271	293	888
93.563 ARRA Prosecutor IV-D Incentive	849	-	831	18
93.563 Title IV-D Incentive	57,302	15,294	-	72,596
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	356	-	-	356
93.563 Prosecutor IV-D Incentive-Post Oct '99	161,386	23,002	3,423	180,965
93.563 Clerk IV-D Incentive-Post Oct '99	104,882	15,294	8,088	112,088
Indiana 15 Regional Planning	10,541	18,287	18,850	9,978
AFLAC Cancer/Int Care Insurance	-	36,318	36,318	-
Automated Clearing House Debit	10,756	1,140	487	11,409
Community Corrections Project Income	(48,669)	471,693	379,572	43,452
Pre Trial Diversion	162,200	61,655	32,993	190,862
Dental Insurance	-	59,881	59,881	-
97.042 IDHS EMA Competitive Grant	-	5,180	5,180	-
16.575 ICJI Victim Assistance	(5,953)	32,884	32,431	(5,500)
Drug Court Problem Solving Grant	-	3,500	3,212	288
Industrial Development Loan	60,032	186	-	60,218
Forestry Sales	-	8,019	8,019	-
AFLAC Short Term Disability	74	28,888	28,962	-
County Sheriff Continuing Education	8,459	1,623	809	9,273
Distressed Road Repayment	69,559	30,441	-	100,000
AFLAC Critical Illness	-	11,229	11,222	7
Health RW Johnson Foundation	6,982	-	609	6,373
WebGIS Site Creation and Setup	11,500	-	-	11,500
93.069 Health Bioterrorism/Preparedness	542	9,236	7,269	2,509
GIS Data Exchange Grant	1,000	2,000	1,500	1,500
Community Foundation Comm Corr Grant	2,499	1,868	2,594	1,773
Boston Mutual Life Insurance	1,807	25,613	25,379	2,041
Probation Drug Screens	6,878	17,712	16,476	8,114
Jury Pay	19,504	4,092	-	23,596
User Fee Continuing Education	17,351	6,274	5,066	18,559
Drug Court User Fee	32,979	17,957	28,280	22,656
DC HazMat Taskforce	4,230	-	-	4,230
Health Insurance (Clearing Acct)	-	2,368,727	2,368,727	-
Dubois Ruritan Park	38	-	-	38
AFLAC Accident Insurance	-	18,686	18,686	-
93.737 Community Transformation Grant	178	965	1,225	(82)
Vision Insurance	-	16,712	16,712	-
Alcohol and Drug Court User Fee	(3,155)	89,598	75,865	10,578
DC Health Partnership Grant	23,254	5,078	3,652	24,680
16.922 Federal Equitable Sharing (Pros Atty)	13,450	-	1,220	12,230
Public Road Fund	186,487	266,235	252,722	200,000
St Charles Annex Maintenance	6,000	16,500	-	22,500
Sheriff Community Strike Fund	6,355	7,000	7,112	6,243
Community Corrections Commissary	9,101	88,325	78,988	18,438
Community Corrections Indigent	4,824	32,873	33,972	3,725
Superior Court Restitution	6,504	22,206	22,671	6,039
Circuit Court Adult Restitution	8,901	39,274	39,046	9,129
Circuit Court Juvenile Restitution	1,600	9,369	10,058	911
Alcohol & Drug Court IJC Grant	-	4,000	1,488	2,512
Totals	<u>\$ 35,835,317</u>	<u>\$ 96,854,668</u>	<u>\$ 98,423,663</u>	<u>\$ 34,266,322</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 tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's 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 the following: peddler licenses, dog tax licenses, auctioneer licenses, 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 these types of receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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 including, but 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, which 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, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay, which includes 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, the following: 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 a cost-sharing 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
One North Capitol, 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 two funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursement for expenditures made by the County was not received by December 31, 2014.

OTHER INFORMATION - UNAUDITED

The County's Annual Financial 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 County's Annual Financial Report 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 other 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, 2014

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report
Cash and investments - beginning	\$ 1,221,025	\$ 8,088	\$ 140,202	\$ 345,579	\$ 4,483,084	\$ 4,779
Receipts:						
Taxes	-	-	-	-	4,851,755	-
Licenses and permits	-	-	-	-	12,089	-
Intergovernmental receipts	-	-	-	-	1,056,135	-
Charges for services	-	-	-	-	364,301	2,078
Fines and forfeits	-	-	-	-	137,344	-
Other receipts	1,375,079	91,987	105,149	2,564,612	216,695	-
Total receipts	1,375,079	91,987	105,149	2,564,612	6,638,319	2,078
Disbursements:						
Personal services	-	-	-	-	5,942,710	-
Supplies	-	-	-	-	108,534	-
Other services and charges	-	-	-	-	2,168,260	-
Capital outlay	-	-	-	-	53,986	-
Other disbursements	1,221,025	90,246	142,559	2,588,047	81,724	-
Total disbursements	1,221,025	90,246	142,559	2,588,047	8,355,214	-
Excess (deficiency) of receipts over disbursements	154,054	1,741	(37,410)	(23,435)	(1,716,895)	2,078
Cash and investments - ending	\$ 1,375,079	\$ 9,829	\$ 102,792	\$ 322,144	\$ 2,766,189	\$ 6,857

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Campaign Finance Enforcement County	CEDIT County Share	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	COIT County Distributive Shares
Cash and investments - beginning	\$ 200	\$ 10,619,287	\$ 350	\$ 935	\$ 142,520	\$ 1,466,909
Receipts:						
Taxes	-	-	-	-	-	2,900,935
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	2,285,625	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	150	-	100	9,332	16,725	-
Other receipts	-	68,856	-	-	-	9,885
Total receipts	150	2,354,481	100	9,332	16,725	2,910,820
Disbursements:						
Personal services	-	-	-	-	-	1,640,787
Supplies	-	-	-	-	-	21,273
Other services and charges	-	5,000	-	-	1,190	1,144,568
Capital outlay	-	2,590,801	-	-	4,015	-
Other disbursements	-	30,441	-	9,634	315	-
Total disbursements	-	2,626,242	-	9,634	5,520	2,806,628
Excess (deficiency) of receipts over disbursements	150	(271,761)	100	(302)	11,205	104,192
Cash and investments - ending	\$ 350	\$ 10,347,526	\$ 450	\$ 633	\$ 153,725	\$ 1,571,101

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Sales Disclosure County Share	Cumulative Bridge
Cash and investments - beginning	\$ 18,561	\$ 30,174	\$ 36,908	\$ 17,402	\$ 10,253	\$ 2,420,896
Receipts:						
Taxes	-	-	-	-	-	720,862
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	709,142	9,040	-	-	-	148,161
Charges for services	-	-	-	-	4,435	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	45,953	-	147	-	-	22,283
Total receipts	755,095	9,040	147	-	4,435	891,306
Disbursements:						
Personal services	649,241	-	-	-	-	233,371
Supplies	-	-	-	-	-	196,333
Other services and charges	1,608	-	-	-	4,930	20,872
Capital outlay	-	-	-	-	-	225,548
Other disbursements	20,932	-	696	-	-	-
Total disbursements	671,781	-	696	-	4,930	676,124
Excess (deficiency) of receipts over disbursements	83,314	9,040	(549)	-	(495)	215,182
Cash and investments - ending	\$ 101,875	\$ 39,214	\$ 36,359	\$ 17,402	\$ 9,758	\$ 2,636,078

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know	Enhanced Access	Firearms Training
Cash and investments - beginning	\$ 3,609,669	\$ 36,120	\$ 250	\$ 77,159	\$ 7,075	\$ 57,827
Receipts:						
Taxes	584,538	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	62,354	-	-	10,000	-	-
Charges for services	-	-	-	-	-	9,840
Fines and forfeits	-	28,147	-	-	-	-
Other receipts	10,384	1,597	-	8,250	-	-
Total receipts	657,276	29,744	-	18,250	-	9,840
Disbursements:						
Personal services	-	8,973	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	27,090	-	19,452	-	-
Capital outlay	875,066	-	-	-	-	-
Other disbursements	-	-	-	-	-	12,555
Total disbursements	875,066	36,063	-	19,452	-	12,555
Excess (deficiency) of receipts over disbursements	(217,790)	(6,319)	-	(1,202)	-	(2,715)
Cash and investments - ending	\$ 3,391,879	\$ 29,801	\$ 250	\$ 75,957	\$ 7,075	\$ 55,112

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 903,851	\$ 61,294	\$ 26,478	\$ 88,909	\$ 152,710	\$ 1,340,808
Receipts:						
Taxes	396,577	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	42,303	-	-	352,119	-	3,279,061
Charges for services	274,228	3,072	-	-	-	151,530
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,006	-	33,139	477	47,671	3,104
Total receipts	714,114	3,072	33,139	352,596	47,671	3,433,695
Disbursements:						
Personal services	625,900	-	-	-	20,015	1,618,775
Supplies	8,517	-	-	118,749	-	1,067,120
Other services and charges	18,903	1,806	1,862	167,256	49,609	210,462
Capital outlay	-	-	16,444	-	-	502,455
Other disbursements	209	-	-	-	-	184,804
Total disbursements	653,529	1,806	18,306	286,005	69,624	3,583,616
Excess (deficiency) of receipts over disbursements	60,585	1,266	14,833	66,591	(21,953)	(149,921)
Cash and investments - ending	\$ 964,436	\$ 62,560	\$ 41,311	\$ 155,500	\$ 130,757	\$ 1,190,887

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Park Nonreverting Capital	Plat Book	Rainy Day	Reassessment 2009	Reassessment 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 235,472	\$ 58,980	\$ 3,959,568	\$ 485,200	\$ 914,265	\$ 57,387
Receipts:						
Taxes	-	-	-	-	274,712	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	29,304	-
Charges for services	-	12,060	-	-	-	48,621
Fines and forfeits	-	-	-	-	-	-
Other receipts	50,544	-	-	-	488,208	-
Total receipts	50,544	12,060	-	-	792,224	48,621
Disbursements:						
Personal services	-	-	1,722	-	2,095	35,982
Supplies	-	-	-	-	-	-
Other services and charges	-	-	5,071	-	246,231	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	485,200	-	21,149
Total disbursements	-	-	6,793	485,200	248,326	57,131
Excess (deficiency) of receipts over disbursements	50,544	12,060	(6,793)	(485,200)	543,898	(8,510)
Cash and investments - ending	\$ 286,016	\$ 71,040	\$ 3,952,775	\$ -	\$ 1,458,163	\$ 48,877

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	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	\$ 16,541	\$ 198,057	\$ 171	\$ 44,207	\$ 70	\$ 2,031
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	3,708	290,921	-	7,490	4,970	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,509	110,577	-	-	62,333
Total receipts	3,708	292,430	110,577	7,490	4,970	62,333
Disbursements:						
Personal services	-	193,208	-	-	-	-
Supplies	-	-	-	883	-	-
Other services and charges	915	73,618	-	5,450	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	110,620	-	4,970	64,364
Total disbursements	915	266,826	110,620	6,333	4,970	64,364
Excess (deficiency) of receipts over disbursements	2,793	25,604	(43)	1,157	-	(2,031)
Cash and investments - ending	\$ 19,334	\$ 223,661	\$ 128	\$ 45,364	\$ 70	\$ -

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Court Appointed Special Advocate (CASA)	Auditor's Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 168,201	\$ 149,535	\$ 2,542	\$ 7,171	\$ -	\$ 9,593
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	23,438	-	14,154	-	-
Charges for services	-	-	325	-	12,639	3,072
Fines and forfeits	-	-	-	-	-	-
Other receipts	64,064	-	-	45,277	-	-
Total receipts	64,064	23,438	325	59,431	12,639	3,072
Disbursements:						
Personal services	-	20,721	-	41,572	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	9,133	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	198,898	-	-	-	-	-
Total disbursements	198,898	20,721	-	50,705	-	-
Excess (deficiency) of receipts over disbursements	(134,834)	2,717	325	8,726	12,639	3,072
Cash and investments - ending	\$ 33,367	\$ 152,252	\$ 2,867	\$ 15,897	\$ 12,639	\$ 12,665

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Park and Recreation	County Offender Transportation Fund	Statewide 911	Adult Probation Administrative	Juvenile Probation Administrative	Donations
Cash and investments - beginning	\$ 231,692	\$ 1,375	\$ 623,026	\$ 192,238	\$ 57,865	\$ 21,372
Receipts:						
Taxes	86,751	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	9,254	-	-	-	-	-
Charges for services	27,169	-	582,436	105,259	3,435	-
Fines and forfeits	-	188	-	-	-	-
Other receipts	30,641	-	-	-	-	4,070
Total receipts	153,815	188	582,436	105,259	3,435	4,070
Disbursements:						
Personal services	125,861	-	438,689	186,351	2,962	-
Supplies	-	-	-	-	-	-
Other services and charges	1,157	550	111,880	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	50,000	-	-	-	-	15,122
Total disbursements	177,018	550	550,569	186,351	2,962	15,122
Excess (deficiency) of receipts over disbursements	(23,203)	(362)	31,867	(81,092)	473	(11,052)
Cash and investments - ending	\$ 208,489	\$ 1,013	\$ 654,893	\$ 111,146	\$ 58,338	\$ 10,320

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Self-Insurance	Payroll Clearing	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare
Cash and investments - beginning	\$ 84,393	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,564,384	7,588,485	123,188	127,538	832,889	1,174,098
Total receipts	<u>2,564,384</u>	<u>7,588,485</u>	<u>123,188</u>	<u>127,538</u>	<u>832,889</u>	<u>1,174,098</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,613,375	7,588,485	91,273	127,538	832,889	1,174,098
Total disbursements	<u>2,613,375</u>	<u>7,588,485</u>	<u>91,273</u>	<u>127,538</u>	<u>832,889</u>	<u>1,174,098</u>
Excess (deficiency) of receipts over disbursements	<u>(48,991)</u>	<u>-</u>	<u>31,915</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 35,402</u>	<u>\$ -</u>	<u>\$ 31,915</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, 2014
(Continued)

	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Sheriff Pension Holding	Settlement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	74,548	352,116	266,745	15,868	52,817	40,659,144
Total receipts	74,548	352,116	266,745	15,868	52,817	40,659,144
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	74,548	352,116	266,745	15,868	52,817	40,659,144
Total disbursements	74,548	352,116	266,745	15,868	52,817	40,659,144
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, 2014
(Continued)

	Surtax/Wheeltax	CVET Agency	Weed Lien Collections	Financial Institution Tax	HEA 1001 State Homestead Credit	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	(835)	\$ 2,188
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	538,657	389,011	-	376,451	-	-
Charges for services	-	-	16,646	-	-	-
Fines and forfeits	-	-	-	-	-	17,910
Other receipts	-	-	-	-	835	-
Total receipts	538,657	389,011	16,646	376,451	835	17,910
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	538,657	389,011	16,646	376,451	-	17,988
Total disbursements	538,657	389,011	16,646	376,451	-	17,988
Excess (deficiency) of receipts over disbursements	-	-	-	-	835	(78)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,110

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 664	\$ 110	\$ 428	\$ 394	\$ 63	\$ 348
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	4,435	5,568	-	4,260
Fines and forfeits	16,775	2,240	-	-	188	-
Other receipts	-	-	-	-	-	-
Total receipts	16,775	2,240	4,435	5,568	188	4,260
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	14,458	1,960	3,998	5,274	251	3,838
Total disbursements	14,458	1,960	3,998	5,274	251	3,838
Excess (deficiency) of receipts over disbursements	2,317	280	437	294	(63)	422
Cash and investments - ending	\$ 2,981	\$ 390	\$ 865	\$ 688	\$ -	\$ 770

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Forest Restoration (State Share)	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ -	\$ 16	\$ -	\$ -	\$ 20,121	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	38	-
Charges for services	11	412	-	424	-	-
Fines and forfeits	-	-	375	-	-	-
Other receipts	-	-	-	-	-	581
Total receipts	11	412	375	424	38	581
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8	293	325	212	20,159	581
Total disbursements	8	293	325	212	20,159	581
Excess (deficiency) of receipts over disbursements	3	119	50	212	(20,121)	-
Cash and investments - ending	\$ 3	\$ 135	\$ 50	\$ 212	\$ -	\$ -

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Riverboat Revenue Sharing	Innkeepers Tax Collections	CEDIT Distribution	COIT Distribution	93.563 Prosecutor PCA	93.563 ARRA Prosecutor IV-D Incentive
Cash and investments - beginning	\$ -	\$ 73	\$ -	\$ -	\$ 910	\$ 849
Receipts:						
Taxes	-	385,456	4,533,757	6,767,484	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	248,147	-	-	-	271	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	392,721	-	-	-	-	-
Total receipts	640,868	385,456	4,533,757	6,767,484	271	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	640,868	383,618	4,533,757	6,767,484	293	831
Total disbursements	640,868	383,618	4,533,757	6,767,484	293	831
Excess (deficiency) of receipts over disbursements	-	1,838	-	-	(22)	(831)
Cash and investments - ending	\$ -	\$ 1,911	\$ -	\$ -	\$ 888	\$ 18

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	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	93.563 Clerk IV-D Incentive-Post Oct '99	Indiana 15 Regional Planning	AFLAC Cancer/Int Care Insurance
Cash and investments - beginning	\$ 57,302	\$ 356	\$ 161,386	\$ 104,882	\$ 10,541	\$ -
Receipts:						
Taxes	-	-	-	-	16,524	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	15,294	-	23,002	15,294	1,763	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	36,318
Total receipts	15,294	-	23,002	15,294	18,287	36,318
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	18,850	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	3,423	8,088	-	36,318
Total disbursements	-	-	3,423	8,088	18,850	36,318
Excess (deficiency) of receipts over disbursements	15,294	-	19,579	7,206	(563)	-
Cash and investments - ending	\$ 72,596	\$ 356	\$ 180,965	\$ 112,088	\$ 9,978	\$ -

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Automated Clearing House Debit	Community Corrections Project Income	Pre Trial Diversion	Dental Insurance	97.042 IDHS EMA Competitive Grant	16.575 ICJI Victim Assistance
Cash and investments - beginning	\$ 10,756	\$ (48,669)	\$ 162,200	\$ -	\$ -	\$ (5,953)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,180	32,884
Charges for services	-	-	-	-	-	-
Fines and forfeits	1,140	-	61,656	-	-	-
Other receipts	-	471,693	(1)	59,881	-	-
Total receipts	1,140	471,693	61,655	59,881	5,180	32,884
Disbursements:						
Personal services	-	216,136	20,457	-	-	32,431
Supplies	-	14,315	503	-	-	-
Other services and charges	-	140,649	11,118	-	-	-
Capital outlay	-	-	915	-	5,180	-
Other disbursements	487	8,472	-	59,881	-	-
Total disbursements	487	379,572	32,993	59,881	5,180	32,431
Excess (deficiency) of receipts over disbursements	653	92,121	28,662	-	-	453
Cash and investments - ending	\$ 11,409	\$ 43,452	\$ 190,862	\$ -	\$ -	\$ (5,500)

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Drug Court Problem Solving Grant	Industrial Development Loan	Forestry Sales	AFLAC Short Term Disability	County Sheriff Continuing Education	Distressed Road Repayment
Cash and investments - beginning	\$ -	\$ 60,032	\$ -	\$ 74	\$ 8,459	\$ 69,559
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,500	186	8,019	28,888	1,623	30,441
Total receipts	3,500	186	8,019	28,888	1,623	30,441
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,212	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	8,019	28,962	809	-
Total disbursements	3,212	-	8,019	28,962	809	-
Excess (deficiency) of receipts over disbursements	288	186	-	(74)	814	30,441
Cash and investments - ending	\$ 288	\$ 60,218	\$ -	\$ -	\$ 9,273	\$ 100,000

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	AFLAC Critical Illness	Health RW Johnson Foundation	WebGIS Site Creation and Setup	93.069 Health Bioterrorism/ Preparedness	GIS Data Exchange Grant	Community Foundation Comm Corr Grant
Cash and investments - beginning	\$ -	\$ 6,982	\$ 11,500	\$ 542	\$ 1,000	\$ 2,499
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	9,236	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,229	-	-	-	2,000	1,868
Total receipts	11,229	-	-	9,236	2,000	1,868
Disbursements:						
Personal services	-	-	-	1,292	-	-
Supplies	-	-	-	4,600	-	-
Other services and charges	-	609	-	1,377	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	11,222	-	-	-	1,500	2,594
Total disbursements	11,222	609	-	7,269	1,500	2,594
Excess (deficiency) of receipts over disbursements	7	(609)	-	1,967	500	(726)
Cash and investments - ending	\$ 7	\$ 6,373	\$ 11,500	\$ 2,509	\$ 1,500	\$ 1,773

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Boston Mutual Life Insurance	Probation Drug Screens	Jury Pay	User Fee Continuing Education	Drug Court User Fee	DC HazMat Taskforce
Cash and investments - beginning	\$ 1,807	\$ 6,878	\$ 19,504	\$ 17,351	\$ 32,979	\$ 4,230
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	17,957	-
Fines and forfeits	-	13,624	4,092	6,274	-	-
Other receipts	25,613	4,088	-	-	-	-
Total receipts	25,613	17,712	4,092	6,274	17,957	-
Disbursements:						
Personal services	-	-	-	-	19,292	-
Supplies	-	-	-	-	1,121	-
Other services and charges	-	-	-	-	7,867	-
Capital outlay	-	-	-	-	-	-
Other disbursements	25,379	16,476	-	5,066	-	-
Total disbursements	25,379	16,476	-	5,066	28,280	-
Excess (deficiency) of receipts over disbursements	234	1,236	4,092	1,208	(10,323)	-
Cash and investments - ending	\$ 2,041	\$ 8,114	\$ 23,596	\$ 18,559	\$ 22,656	\$ 4,230

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Health Insurance (Clearing Acct)	Dubois Ruritan Park	AFLAC Accident Insurance	93.737 Community Transformation Grant	Vision Insurance	Alcohol and Drug Court User Fee
Cash and investments - beginning	\$ -	\$ 38	\$ -	\$ 178	\$ -	\$ (3,155)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	965	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	89,598
Other receipts	2,368,727	-	18,686	-	16,712	-
Total receipts	2,368,727	-	18,686	965	16,712	89,598
Disbursements:						
Personal services	-	-	-	1,125	-	66,674
Supplies	-	-	-	-	-	5,540
Other services and charges	-	-	-	100	-	3,651
Capital outlay	-	-	-	-	-	-
Other disbursements	2,368,727	-	18,686	-	16,712	-
Total disbursements	2,368,727	-	18,686	1,225	16,712	75,865
Excess (deficiency) of receipts over disbursements	-	-	-	(260)	-	13,733
Cash and investments - ending	\$ -	\$ 38	\$ -	\$ (82)	\$ -	\$ 10,578

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(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	\$ 23,254	\$ 13,450	\$ 186,487	\$ 6,000	\$ 6,355	\$ 9,101
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	16,500	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,078	-	266,235	-	7,000	88,325
Total receipts	5,078	-	266,235	16,500	7,000	88,325
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,652	1,220	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	252,722	-	7,112	78,988
Total disbursements	3,652	1,220	252,722	-	7,112	78,988
Excess (deficiency) of receipts over disbursements	1,426	(1,220)	13,513	16,500	(112)	9,337
Cash and investments - ending	\$ 24,680	\$ 12,230	\$ 200,000	\$ 22,500	\$ 6,243	\$ 18,438

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(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	\$ 4,824	\$ 6,504	\$ 8,901	\$ 1,600	\$ -	\$ 35,835,317
Receipts:						
Taxes	-	-	-	-	-	21,519,351
Licenses and permits	-	-	-	-	-	12,089
Intergovernmental receipts	-	-	-	-	4,000	9,690,283
Charges for services	-	-	-	-	-	1,977,802
Fines and forfeits	-	-	-	-	-	405,858
Other receipts	32,873	22,206	39,274	9,369	-	63,249,285
Total receipts	32,873	22,206	39,274	9,369	4,000	96,854,668
Disbursements:						
Personal services	-	-	-	-	-	12,146,342
Supplies	-	-	-	-	-	1,547,488
Other services and charges	-	-	-	-	1,488	4,490,666
Capital outlay	-	-	-	-	-	4,274,410
Other disbursements	33,972	22,671	39,046	10,058	-	75,964,757
Total disbursements	33,972	22,671	39,046	10,058	1,488	98,423,663
Excess (deficiency) of receipts over disbursements	(1,099)	(465)	228	(689)	2,512	(1,568,995)
Cash and investments - ending	\$ 3,725	\$ 6,039	\$ 9,129	\$ 911	\$ 2,512	\$ 34,266,322

DUBOIS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2014

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 546,185</u>	<u>\$ 319,701</u>

DUBOIS COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2014

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
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, 2014

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	215,833,832
Buildings	6,409,364
Improvements other than buildings	836,710
Machinery, equipment, and vehicles	<u>8,817,936</u>
Total governmental activities	<u>233,599,662</u>
Total capital assets	<u><u>\$ 233,599,662</u></u>

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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, 2014. 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, 2014.

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.

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 material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not 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 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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2014-002 to be a material weakness.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

October 3, 2016

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

DUBOIS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014

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	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Justice</u>					
Crime Victim Assistance Oct 1 2013 - Sept 30 2014 - 078	Indiana Criminal Justice Institute	16.575	2013-VA-GX-0036	\$ -	\$ 32,884
Total - Crime Victim Assistance				-	32,884
Equitable Sharing Program Prosecuting Atty - 173	Direct grant	16.922	FY2014	-	1,220
Total - Department of Justice				-	34,104
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction Holland Kentucky Street - 034 Bridge Inspections - 003	Indiana Dept of Transportation	20.205 20.205	DES# 0901873 DES# 1382071	- -	106,325 71,266
Total - Highway Planning and Construction				-	177,591
Total - Highway Planning and Construction Cluster				-	177,591
Highway Safety Cluster State and Community Highway Safety Operation Pullover - 001	Indiana Criminal Justice Institute	20.600	FY2014 Grant #2549	-	1,647
Total - Highway Safety Cluster				-	1,647
Interagency Hazardous Materials Public Sector Training and Planning Grants Hazmat Plan Update - 115	Indiana Dept of Homeland Security	20.703	C44P-4-421B 2014 HMEP RFE	-	10,000
Total - Department of Transportation				-	189,238
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Health Preparedness/ Bioterrorism - 095 Health Preparedness/ Bioterrorism - 095	Indiana State Dept of Health	93.074 93.074	2014 Base Grant 2015 Base Grant	- -	7,499 1,737
Total - Public Health Emergency Preparedness				-	9,236
Child Support Enforcement Clerk Collection Incentive - 135 Prosecutor Collection Incentive - 129 County General Clerk Expenses - 001 COIT Health Insurance Reimb for Clerk Expenses - 180 County General Prosecutor (F) Expenses - 001 County General Prosecutor (C) Expenses - 001 Child Support Indirect Costs - 001	Indiana Dept of Child Services	93.563 93.563 93.563 93.563 93.563 93.563 93.563	FY2014 FY2014 FY2014 FY2014 FY2014 FY2014 FY2014	- - - - - - -	8,088 3,423 42,743 5,847 118,640 14,053 67,047
Total - Child Support Enforcement				-	259,841
PPHF: Community Transformation Grants - Small Communities Program financed solely by Public Prevention and Health Funds One Million Healthy Hearts - 162	Welborn Baptist Foundation	93.737	1H75DP004375-01	-	965
Total - Department of Health and Human Services				-	270,042
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants EMA Office Equipment - 077 2013 EMA Salary Reimbursement - 001	Indiana Dept of Homeland Security	97.042 97.042	C44P-4-355B EMPG-C44P-5-020B	- -	5,180 34,602
Total - Department of Homeland Security				-	39,782
Total federal awards expended				\$ -	\$ 533,166

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

DUBOIS COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2014. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, 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?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

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

Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
16.575	Crime Victim Assistance
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
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Section II - Financial Statement Findings

FINDING 2014-001 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

Condition

There was a lack of segregation of duties within the internal control system of the Clerk of the Circuit Court (Clerk) related to financial transactions and reporting.

The Clerk was the back-up person in charge of collecting and receipting for the Indiana Support Enforcement Tracking System (ISETS) program funds. The Clerk was solely responsible for preparing the bank deposit, posting all receipts to the records, writing and

DUBOIS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

posting all checks for the department, reconciling the bank statements monthly, and preparing the monthly reports. There was no review or oversight over the cash, receipts, disbursements, or reporting processes to ensure that they were performed accurately and completely.

Criteria

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 Clerks of the Circuit Courts of Indiana, Chapter 13)

Cause

Management of the County had not established a proper system of internal control, including segregation of duties.

Effect

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls will prevent, or detect and correct, material misstatements in a timely manner.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

FINDING 2014-002 - INTERNAL CONTROLS OVER CHILD SUPPORT ENFORCEMENT

Federal Agency: Department of Health and Human Services

Federal Program: Child Support Enforcement

CFDA Number: 93.563

Federal Award Number and Year (or Other Identifying Number): FY2014

Pass-Through Entity: Indiana Dept of Child Services

Condition

Management of the County Deputy Prosecutor's office had not established an effective internal control system, which would have included segregation of duties, to ensure compliance with the grant agreement and the requirements related to Cash Management, Period of Availability, and Reporting.

DUBOIS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cash Management and Reporting

An effective internal control system was not in place to ensure that the Monthly Expense Claims and the Quarterly Incentive Expenditure Reports were accurately prepared and submitted. The Title IV-D Administrator was the sole person responsible for completing and submitting the reports. There was no segregation of duties to ensure that the reports submitted were accurate and complete.

Period of Availability

An effective internal control system was not in place to ensure that the expenditures reported on the Monthly Expense Claims had occurred within the period of availability. There was no segregation of duties, such as an oversight, review, or approval process.

Context

This was a systemic problem within the Child Support Enforcement program administered by the County Deputy Prosecutor's office.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

Cause

Management of the County Deputy Prosecutor's office had not developed a system of internal controls, including segregation of duties, that would have ensured compliance with the requirements listed above.

Effect

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

DUBOIS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the County Deputy Prosecutor's Office establish controls, including segregation of duties, related to the grant agreement and compliance requirements listed above.

View of Responsible Officials

For the view of responsible officials, refer to the Corrective Action Plan that is part of this report.

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AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.

Dubois County Clerk's Office

CORRECTIVE ACTION PLAN

FINDING 2014-001

Contact Person Responsible for Corrective Action: Bridgette N. Jarboe
Contact Phone Number: 812-481-7037

Views of Responsible Official: Triangle of responsibilities was addressed after 2015 SBOA June/July conference. Changes were made in the office to follow triangle theory. 1st deputy is writing out the deposits for JTS (case management), and while not trying to receipt any money into her own drawer unless necessary when the office staff is short of workers. The Clerk is writing and approving the deposits for ISETS, and only taking in money when office is short staffed, and another deputy is making deposits at the bank daily, unless she is out of the office then one of the others makes the deposit.

The Clerk is approving the deposit daily with the 1st deputy for amount on posting pages from JTS, and against deposit slip that is returned the same day deposit is made.

ISETS is approved daily and is posted before deposit is written out and taken to the bank. Deposit slip is check against bank receipt daily when Deputy returns from bank run.

Clerk is reconciling monthly statements and by action of the office the Clerk, the Clerk's name appears on every check written out of the office. Clerk is writing checks to the Auditor monthly and the State 2 times a year.

Description of Corrective Action Plan: According to SBAO, the Clerk may not reconcile the checking accounts if they are handling money. The Deputy taking payments may not do deposits, and person approving ISETS may not be taking payments and writing out deposit slips.

Corrective action: would ask that there be a bookkeeper, who cannot interact with the public that has anything to do with money, and this be their primary job. Also having someone else verify the work the bookkeeper is doing, and the Clerk being responsible for money they are not ever handling because their name appears on the checks.

This is not feasible for this office, as that would take us down from 5 fulltime to 3 fulltime and one part time person who could handle money from the public. And when staff is out this would leave very limited resources to work the counter in the office and would have the public to suffer. As it is now the Clerk and the 1st Deputy are on an as needed basis. We will continue to work this way, and the Clerk will still do the reconciliation of all bank statements, however the Clerk will no longer approve ISETS batches for an individual nor will the Clerk write out any deposit slips.

The Clerk takes exception to this, and since the Clerk will no longer on a daily basis see ISETS, she cannot see if some has voided a receipt, and money is missing, and without handling the or seeing the deposits for JTS (case management) will not know if deposits were correct or not if not allowed post and reconcile, but ultimately is responsible if money is missing. There are limited reports to show, and the Clerk feels the full concept of ISETS, and this office is not understood by SBOA, and even though the office balances monthly and has no issue, the office is being penalized because of others actions outside

of the this county. The reports monthly for balancing/reconciling do give us the opportunity to double check what has transpired for the month, and when balancing monthly would indicate a potential problem, but restricting the access of the Clerk, it allows more time for something to happen.

As it is now, as stated the Clerk and the 1st deputy are only handling money on as needed basis. All requests will be met to the best of our abilities without adding a position, or causing a lack of service to the public. So going forward the 1st deputy will be writing out the bank deposit slips, and another deputy will be deputy will be taking deposits to the bank, for both ISETS and JTS, and another deputy will now be handling the posting the next day. The ISETS deposits as always are approved by another person, not possible to approve your own batch, however, the bank deposit slips will be written out by another deputy, but not the same one as taking the bank deposits. The Clerk will only handle money when staff is low, and reconcile monthly. The Clerk will write checks and the Clerk's name will still appear on the checks.

Anticipated Completion Date: 10/03/2016


(Signature)

Clerk of Courts

(Title)

10/03/2016

(Date)

OFFICE OF THE DEPUTY PROSECUTOR
CHILD SUPPORT DIVISION
DUBOIS COUNTY, INDIANA
716 Clay Street
Jasper, IN 47546-3004

William L. Shaneyfelt
Deputy Prosecutor

Telephone: (812) 482-1818
Facsimile: (812) 482-6809

Michele K. Roelle, IV-D Administrator

CORRECTIVE ACTION PLAN

FINDING 2014-002

Contact Person Responsible for Corrective Action: William Shaneyfelt
Contact Phone Number: 812-482-1818

Views of Responsible Official:

I understand the requirement to create and implement an Internal Control System.

Description of Corrective Action Plan:

As of this date, I have made staffing changes. I will be reviewing all current procedures and will create and implement a finalized Corrective Action Plan after I have reviewed and discussed current procedures with staff and our State Child Support Field Consultant.

Anticipated Completion Date:


I will need sufficient time to have the necessary review with staff and the State Consultant and incorporate all implemented internal controls into a written Plan. The amount of time also incorporates the fact that I have other professional responsibilities, including responsibilities to the Child Support Program between now and the end of November. I do anticipate that internal controls will likely be implemented on an interim basis between now and November 30, 2016.


(Signature)

Deputy Prosecutor – Child Support Enforcement
(Title)

October 3, 2016

(Date)


10-3-2016

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.