

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DUBOIS COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
08/01/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-10
Notes to Financial Statement	11-16
Required Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-53
Other Information:	
Schedule of Payables and Receivables	56
Schedule of Leases and Debt	57
Schedule of Capital Assets.....	58
Other Reports.....	59

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sandra L. Morton	01-01-22 to 12-31-23
County Treasurer	Cathy L. Merkley Laurel Stemply (interim) Craig M. Greulich	01-01-22 to 12-09-22 12-10-22 to 01-06-23 01-07-23 to 12-31-23
Clerk of the Circuit Court	Amy L. Kippenbrock	01-01-22 to 12-31-23
County Sheriff	Tom R. Kleinhelter	01-01-22 to 12-31-23
County Recorder	Jackie S. McPherron	01-01-22 to 12-31-23
President of the Board of County Commissioners	Chad A. Blessinger	01-01-22 to 12-31-23
President of the County Council	Michael W. Kluesner	01-01-22 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DUBOIS COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Dubois County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 17, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the County's 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.


Beth Kelley, CPA, CFE
Deputy State Examiner

July 17, 2023

(This page intentionally left blank.)

FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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.

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units 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
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	
After Settlement Collections	\$ 1,694,784	\$ 1,567,884	\$ 1,694,784	\$ 1,567,884
Sheriff's Inmate Trust	37,086	333,359	338,737	31,708
Jail Commissary	290,659	277,227	302,603	265,283
Clerk's Trust	539,896	1,963,754	1,924,269	579,381
General	5,129,592	12,691,770	11,167,979	6,653,383
Accident Report	22,554	2,999	-	25,553
Campaign Finance Enforcement - County	800	-	-	800
LIT ED County Share	14,883,907	2,809,644	4,842,752	12,850,799
City and Town Court Costs	32,992	8,817	-	41,809
Clerk's Records Perpetuation	244,785	26,878	18,893	252,770
Community Corrections Grant	-	846,478	842,748	3,730
Community Transition Program	107,908	17,944	82,006	43,846
Congressional School Interest	35,690	168	696	35,162
Congressional School Principal	17,402	-	-	17,402
Sales Disclosure - County Share	13,818	10,440	4,500	19,758
Cumulative Bridge	2,957,677	1,071,643	1,400,158	2,629,162
Cumulative Capital Development	1,525,999	749,931	724,654	1,551,276
Drug Free Community	41,295	40,672	39,755	42,212
Electronic Map Generation	3,750	750	-	4,500
Emergency Planning/Right To Know	64,123	7,823	2,845	69,101
Firearms Training	50,766	39,280	3,409	86,637
Health	1,019,755	1,148,496	770,353	1,397,898
Identification Security Protection	18,849	6,875	5,127	20,597
Local Health Maintenance	117,930	33,139	27,362	123,707
Local Road and Street	381,014	710,043	724,093	366,964
MVH Highway Restricted	-	2,996,433	2,996,433	-
Misdemeanant	228,190	49,680	27,109	250,761
Motor Vehicle Highway	2,016,394	2,971,124	3,235,751	1,751,767
Park Nonreverting Capital	470,685	75,500	293,896	252,289
Plat Book	125,499	16,190	4,000	137,689
Rainy Day	3,023,609	16,900	24,663	3,015,846
Recorder's Records Perpetuation	374,806	120,651	68,679	426,778
Sex and Violent Offender Administration	33,010	4,190	1,788	35,412
Solid Waste User Fees	290,750	475,568	467,107	299,211
Surplus Tax	147	62,031	61,398	780
Surveyor's Corner Perpetuation	146,371	34,375	11,673	169,073
Tax Sale Fees	-	5,800	5,800	-
Tax Sale Redemption	-	77,040	75,495	1,545
Tax Sale Surplus	461,078	99,177	435,917	124,338
Local Health Department Trust Account	215,553	26,382	17,340	224,595
Vehicle Inspection	5,142	-	-	5,142
Court Appointed Special Advocate (CASA)	65,525	142,716	131,166	77,075
Auditor's Ineligible Deductions	57,040	8,135	-	65,175
County Elected Officials Training	26,655	7,125	5,942	27,838
Park And Recreation	252,700	233,969	243,326	243,343
County Offender Transportation Fund	3,638	438	-	4,076
Statewide 911	677,564	649,677	745,013	582,228
Property Reassessment (2015)	1,462,828	262,479	330,604	1,394,703
LIT - CR Jail Construction	4,250,529	2,953,950	3,304,533	3,899,946
Prosecutor Forfeiture	3,427	340	-	3,767
Opioid Settlement Restricted	-	102,564	-	102,564
Opioid Settlement Unrestricted	-	43,956	-	43,956
Adult Probation Administrative	111,829	108,811	47,330	173,310
Juvenile Probation Administrative	8,641	2,750	1,756	9,635
Alternate Dispute Resolution	12,770	3,580	1,568	14,782
Donations Sheriff	27,153	1,390	-	28,543
Payroll Clearing	-	11,196,295	11,196,295	-
Payroll Withholding - Insurance	-	255,037	255,037	-
Payroll Withholding - Deferred Compensation	-	130,046	130,046	-
Payroll Withholding - Federal	-	936,333	936,333	-
Payroll Withholding - FICA & Medicare	-	2,006,718	2,006,718	-
Payroll Withholding - Local Tax	-	123,760	123,760	-
Payroll Withholding - PERF	-	487,469	487,469	-
Payroll Withholding - State	-	361,536	361,536	-
Payroll Withholding - Wage Garnishments	-	70,742	70,742	-
Sheriff Pension Holding	1,431	79,261	80,692	-

DUBOIS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments			Cash and Investments 12-31-22
	01-01-22	Receipts	Disbursements	
Settlement	-	59,165,661	59,165,661	-
Surtax/Wheeltax	-	1,098,362	1,098,362	-
CVET Agency	-	448,224	448,224	-
Weed Lien Collections	-	7,935	7,935	-
Financial Institution Tax	-	724,283	724,283	-
State Fines and Forfeitures	5,090	97,287	97,595	4,782
Infraction Judgements	1,957	11,292	12,417	832
Special Death Benefit	215	1,730	1,880	65
Sales Disclosure - State Share	1,140	10,440	10,100	1,480
Coroners Training & Con't Education	634	6,649	6,991	292
Interstate Compact - State Share	62	438	438	62
Mortgage Recording Fees - State Share	472	4,990	5,120	342
DLGF Homestead Property Data	-	7	7	-
Sex and Violent Offender Admin - State	-	466	466	-
Child Restraint Violations Fines	-	325	300	25
Forest Restoration (State Share)	423	954	531	846
Education Plate Fees Agency	-	431	431	-
Riverboat Revenue Sharing	8,145	361,796	357,808	12,133
Innkeepers Tax Collections	34,395	588,283	622,678	-
LIT - CS	-	8,841,039	8,841,039	-
LIT - ED	-	5,894,025	5,894,025	-
93.563 Title IV-D Incentive	167,165	13,569	-	180,734
93.563 Prosecutor IV-D Incentive-Post Oct '99	225,890	20,411	17,400	228,901
93.563 Clerk IV-D Incentive-Post Oct '99	148,146	13,569	8,517	153,198
Indiana 15 Regional Planning	12,980	24,246	23,458	13,768
AFLAC Cancer/Int Care Insurance	-	26,385	26,385	-
Automated Clearing House Debit	15,404	-	230	15,174
Community Corrections Project Income	288,362	712,799	609,252	391,909
Pre Trial Diversion	298,738	44,375	76,101	267,012
Dental Insurance	12	126,044	126,017	39
16.575 ICJI Victim Assistance	(16,488)	40,852	32,270	(7,906)
Drug Court SAC Grant	1,463	3,074	2,294	2,243
Industrial Development Loan	65,151	193	-	65,344
AFLAC Short Term Disability	-	32,744	32,744	-
County Sheriff Continuing Education	12,713	1,591	-	14,304
Distressed Road Repayment	843,978	102,959	-	946,937
AFLAC Critical Illness	-	7,713	7,713	-
Health RW Johnson Foundation	5,136	-	-	5,136
WebGIS Site Creation and Setup	11,500	-	-	11,500
93.069 Health Bioterrorism/Preparedness	-	956	1,360	(404)
GIS Data Exchange Grant	1,500	-	-	1,500
Community Correction SAC Grant	7,183	-	6,493	690
Boston Mutual/Liberty National Life Insurance	-	17,743	17,743	-
Probation Drug Screens	18,713	14,915	14,251	19,377
Jury Pay	7,720	4,024	-	11,744
User Fee Continuing Education	23,373	6,822	6,580	23,615
Drug Court User Fee	27,920	72,445	9,993	90,372
DC HazMat Taskforce	4,230	-	-	4,230
Health Insurance (Clearing Acct)	-	3,671,228	3,670,562	666
Dubois Ruritan Park	38	-	-	38
AFLAC Accident Insurance	-	15,498	15,498	-
Vision Insurance	9	28,190	28,190	9
Alcohol and Drug Court User Fee	55,980	1,304	57,284	-
DC Health Partnership Grant	22,283	-	370	21,913
16.922 Federal Equitable Sharing (Pros Atty)	12,230	-	-	12,230
Public Road Fund	15,233	-	15,233	-
St Charles Annex Maintenance	24,281	18,000	9,925	32,356
Sheriff Community Strike Fund	28,419	4,442	3,685	29,176
Community Corrections Commissary	84,948	64,924	83,915	65,957
Community Corrections Indigent	30,108	23,257	20,186	33,179
Superior Court Restitution	616	82	636	62
Circuit Court Adult Restitution	1,101	173	781	493
Drug Court Grants	10,000	-	-	10,000
93.074 EBOLA Preparedness Grant	13,511	-	-	13,511
93.558 TANF Community Corrections	30	-	-	30
93.069 PHEP Base Grant	(2,927)	19,712	16,785	-

DUBOIS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments			Cash and Investments 12-31-22
	01-01-22	Receipts	Disbursements	
National Insurance Long Term Disability	-	18,801	18,801	-
Community Crossings Grant	200,000	1,128,280	1,282,366	45,914
Clerk ISETS Trust	12,384	771,988	775,180	9,192
Comm Correction Foundation Amelia Grant	3,660	-	3,650	10
Kalb HPV Grant	58,845	17,900	74,773	1,972
16.575 CASA VOCA Grant	(3,898)	15,409	15,368	(3,857)
IN HS Foundation Grant	-	-	3,897	(3,897)
93.788 IN State Opioid Response Grant	41,943	-	8,174	33,769
Supreme Court Addiction Response	40,400	-	36,400	4,000
CASA Comfort Zone Donations	2,714	15,138	4,762	13,090
LOIT Special Distribution	28,979	-	-	28,979
AFLAC Ben Extend	-	6,221	6,221	-
Court Recidivism Reduction Program	83	64,492	52,396	12,179
DCCC IOCS Pretrial Services Grant	4,712	111,600	114,428	1,884
Probation (SAC) Grant	4,915	7,600	4,640	7,875
16.034 Coronavirus Emergency Supp Grant	(60,257)	60,257	-	-
DCCC Lilly Gift VII Grant	50,846	122,141	121,582	51,405
Probation Lilly Gift VII Grant	11,379	-	4,363	7,016
93.268 Moderna Vaccine Grant	299	-	299	-
ARPA Coronavirus Local Fiscal Recovery	4,144,111	4,150,484	2,377,834	5,916,761
93.268 Immunization/Vaccine Supp 3	(7,198)	65,712	58,514	-
Child Advocacy	450	-	-	450
Overweight Vehicle Fines	-	6	6	-
Courthouse Fountain Maintenance	5,418	1,548	6,275	691
Corrections Construction	1,313,610	21,352	1,328,113	6,849
OCRA SIRS CCPWD Grant	120,105	107	120,212	-
Probation - DC Comm Foundation Grant	-	63	-	63
93.323 COVID Testing Site Grant	(10,290)	208,704	165,531	32,883
Ct Recidivism Reduct Program #2	2,044	-	-	2,044
93.539 Immunization HIP Grant	-	5,011	18,701	(13,690)
21.032 LATCF	-	50,000	-	50,000
JRAC Community Coordination Grant	-	95,000	3,301	91,699
16.838 COSSAP Grant	-	29,504	40,315	(10,811)
Courthouse Monument Maintenance	-	110,000	52,071	57,929
Veteran Service Office Support	-	37,693	2,650	35,043
93.354 Health Co Ag Survey Grant	-	1,000	621	379
97.067 Federal Grant Pass Thru	-	-	56,246	(56,246)
IDOC Pretrial Grant	-	54,280	54,280	-
15.916 Park & Rec NR LWCF Grant	-	123,671	250,000	(126,329)
93.354 Public Health Crisis Response CoAg Grant	-	660,000	67,261	592,739
Rural Economic Grant (H.E.L.P.)	-	20,000	-	20,000
Totals	<u>\$ 52,070,431</u>	<u>\$ 141,938,950</u>	<u>\$ 142,472,011</u>	<u>\$ 51,537,370</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. Amounts received from one or more of the following: property tax, local 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. 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, animal 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. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental 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. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

Other receipts. 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. Amounts disbursed 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. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, make transfers 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 amounts 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 amounts 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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

State statutes authorize the County to invest in securities including, but not limited to, 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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

INPRS 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. (844) 464-6777

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Contributions

Members' contributions are set by state statute at 3 percent of compensation. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2022.

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Holding Corporation

The County has entered into a capital lease with the Dubois County Indiana Building Corp (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments will begin January 1, 2024.

REQUIRED SUPPLEMENTARY INFORMATION

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General
Cash and investments - beginning	\$ 1,694,784	\$ 37,086	\$ 290,659	\$ 539,896	\$ 5,129,592
Receipts:					
Taxes	-	-	-	-	10,298,903
Licenses and permits	-	-	-	-	13,886
Intergovernmental receipts	-	-	-	-	1,067,421
Charges for services	-	-	-	-	493,311
Fines and forfeits	-	-	-	-	94,221
Other receipts	1,567,884	333,359	277,227	1,963,754	724,028
Total receipts	<u>1,567,884</u>	<u>333,359</u>	<u>277,227</u>	<u>1,963,754</u>	<u>12,691,770</u>
Disbursements:					
Personal services	-	-	-	-	7,785,488
Supplies	-	-	-	-	146,958
Other services and charges	-	-	-	-	3,020,446
Capital outlay	-	-	-	-	91,295
Other disbursements	1,694,784	338,737	302,603	1,924,269	123,792
Total disbursements	<u>1,694,784</u>	<u>338,737</u>	<u>302,603</u>	<u>1,924,269</u>	<u>11,167,979</u>
Excess (deficiency) of receipts over disbursements	<u>(126,900)</u>	<u>(5,378)</u>	<u>(25,376)</u>	<u>39,485</u>	<u>1,523,791</u>
Cash and investments - ending	<u>\$ 1,567,884</u>	<u>\$ 31,708</u>	<u>\$ 265,283</u>	<u>\$ 579,381</u>	<u>\$ 6,653,383</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Accident Report	Campaign Finance Enforcement - County	LIT ED County Share	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 22,554	\$ 800	\$ 14,883,907	\$ 32,992	\$ 244,785
Receipts:					
Taxes	-	-	2,764,751	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	30,000	-	10
Charges for services	2,999	-	-	-	-
Fines and forfeits	-	-	-	8,817	26,868
Other receipts	-	-	14,893	-	-
Total receipts	2,999	-	2,809,644	8,817	26,878
Disbursements:					
Personal services	-	-	2,945,332	-	12,486
Supplies	-	-	-	-	3,531
Other services and charges	-	-	1,257,334	-	1,800
Capital outlay	-	-	540,086	-	1,076
Other disbursements	-	-	100,000	-	-
Total disbursements	-	-	4,842,752	-	18,893
Excess (deficiency) of receipts over disbursements	2,999	-	(2,033,108)	8,817	7,985
Cash and investments - ending	\$ 25,553	\$ 800	\$ 12,850,799	\$ 41,809	\$ 252,770

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Community Corrections Grant	Community Transition Program	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share
Cash and investments - beginning	\$ -	\$ 107,908	\$ 35,690	\$ 17,402	\$ 13,818
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	846,478	-	-	-	-
Charges for services	-	-	-	-	10,440
Fines and forfeits	-	-	-	-	-
Other receipts	-	17,944	168	-	-
Total receipts	<u>846,478</u>	<u>17,944</u>	<u>168</u>	<u>-</u>	<u>10,440</u>
Disbursements:					
Personal services	823,804	34,964	-	-	-
Supplies	10,000	3,498	-	-	-
Other services and charges	8,944	769	-	-	4,500
Capital outlay	-	42,775	-	-	-
Other disbursements	-	-	696	-	-
Total disbursements	<u>842,748</u>	<u>82,006</u>	<u>696</u>	<u>-</u>	<u>4,500</u>
Excess (deficiency) of receipts over disbursements	<u>3,730</u>	<u>(64,062)</u>	<u>(528)</u>	<u>-</u>	<u>5,940</u>
Cash and investments - ending	<u>\$ 3,730</u>	<u>\$ 43,846</u>	<u>\$ 35,162</u>	<u>\$ 17,402</u>	<u>\$ 19,758</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 2,957,677	\$ 1,525,999	\$ 41,295	\$ 3,750	\$ 64,123
Receipts:					
Taxes	853,560	672,576	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	174,841	68,254	-	-	-
Charges for services	-	-	-	750	-
Fines and forfeits	-	-	40,672	-	-
Other receipts	43,242	9,101	-	-	7,823
Total receipts	1,071,643	749,931	40,672	750	7,823
Disbursements:					
Personal services	302,084	-	8,794	-	-
Supplies	513,020	-	-	-	414
Other services and charges	186,978	-	30,961	-	2,431
Capital outlay	398,076	724,654	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,400,158	724,654	39,755	-	2,845
Excess (deficiency) of receipts over disbursements	(328,515)	25,277	917	750	4,978
Cash and investments - ending	\$ 2,629,162	\$ 1,551,276	\$ 42,212	\$ 4,500	\$ 69,101

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 50,766	\$ 1,019,755	\$ 18,849	\$ 117,930	\$ 381,014
Receipts:					
Taxes	-	310,608	-	-	-
Licenses and permits	39,280	-	-	-	-
Intergovernmental receipts	-	31,521	-	33,139	704,772
Charges for services	-	799,276	6,875	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	7,091	-	-	5,271
Total receipts	39,280	1,148,496	6,875	33,139	710,043
Disbursements:					
Personal services	-	759,507	-	20,178	-
Supplies	-	6,556	-	-	724,093
Other services and charges	-	4,275	5,127	6,913	-
Capital outlay	-	-	-	271	-
Other disbursements	3,409	15	-	-	-
Total disbursements	3,409	770,353	5,127	27,362	724,093
Excess (deficiency) of receipts over disbursements	35,871	378,143	1,748	5,777	(14,050)
Cash and investments - ending	\$ 86,637	\$ 1,397,898	\$ 20,597	\$ 123,707	\$ 366,964

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	MVH Highway Restricted	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Plat Book
Cash and investments - beginning	\$ -	\$ 228,190	\$ 2,016,394	\$ 470,685	\$ 125,499
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,828,717	-	2,599,045	-	-
Charges for services	-	-	-	-	16,190
Fines and forfeits	-	-	-	-	-
Other receipts	1,167,716	49,680	372,079	75,500	-
Total receipts	2,996,433	49,680	2,971,124	75,500	16,190
Disbursements:					
Personal services	590,431	25,118	1,398,439	-	-
Supplies	714,880	-	298,840	-	-
Other services and charges	2,713	1,991	309,310	-	4,000
Capital outlay	1,488,409	-	61,446	293,896	-
Other disbursements	200,000	-	1,167,716	-	-
Total disbursements	2,996,433	27,109	3,235,751	293,896	4,000
Excess (deficiency) of receipts over disbursements	-	22,571	(264,627)	(218,396)	12,190
Cash and investments - ending	\$ -	\$ 250,761	\$ 1,751,767	\$ 252,289	\$ 137,689

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Rainy Day	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Solid Waste User Fees	Surplus Tax
Cash and investments - beginning	\$ 3,023,609	\$ 374,806	\$ 33,010	\$ 290,750	\$ 147
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	16,900	-	-	-	-
Charges for services	-	119,779	4,190	404,547	61,910
Fines and forfeits	-	-	-	-	-
Other receipts	-	872	-	71,021	121
Total receipts	<u>16,900</u>	<u>120,651</u>	<u>4,190</u>	<u>475,568</u>	<u>62,031</u>
Disbursements:					
Personal services	24,663	21,791	-	241,897	-
Supplies	-	-	-	144,304	-
Other services and charges	-	-	1,788	-	-
Capital outlay	-	-	-	80,700	-
Other disbursements	-	46,888	-	206	61,398
Total disbursements	<u>24,663</u>	<u>68,679</u>	<u>1,788</u>	<u>467,107</u>	<u>61,398</u>
Excess (deficiency) of receipts over disbursements	<u>(7,763)</u>	<u>51,972</u>	<u>2,402</u>	<u>8,461</u>	<u>633</u>
Cash and investments - ending	<u>\$ 3,015,846</u>	<u>\$ 426,778</u>	<u>\$ 35,412</u>	<u>\$ 299,211</u>	<u>\$ 780</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 146,371	\$ -	\$ -	\$ 461,078	\$ 215,553
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	23,376
Charges for services	34,375	3,900	77,040	99,177	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,900	-	-	3,006
Total receipts	<u>34,375</u>	<u>5,800</u>	<u>77,040</u>	<u>99,177</u>	<u>26,382</u>
Disbursements:					
Personal services	4,356	-	-	-	-
Supplies	401	-	-	-	-
Other services and charges	6,916	-	-	-	16,879
Capital outlay	-	-	-	-	461
Other disbursements	-	5,800	75,495	435,917	-
Total disbursements	<u>11,673</u>	<u>5,800</u>	<u>75,495</u>	<u>435,917</u>	<u>17,340</u>
Excess (deficiency) of receipts over disbursements	<u>22,702</u>	<u>-</u>	<u>1,545</u>	<u>(336,740)</u>	<u>9,042</u>
Cash and investments - ending	<u>\$ 169,073</u>	<u>\$ -</u>	<u>\$ 1,545</u>	<u>\$ 124,338</u>	<u>\$ 224,595</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Vehicle Inspection	Court Appointed Special Advocate (CASA)	Auditor's Ineligible Deductions	County Elected Officials Training	Park And Recreation
Cash and investments - beginning	\$ 5,142	\$ 65,525	\$ 57,040	\$ 26,655	\$ 252,700
Receipts:					
Taxes	-	-	-	-	117,395
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	52,361	-	-	11,913
Charges for services	-	-	8,135	6,875	60,744
Fines and forfeits	-	-	-	-	-
Other receipts	-	90,355	-	250	43,917
Total receipts	-	142,716	8,135	7,125	233,969
Disbursements:					
Personal services	-	98,971	-	-	166,977
Supplies	-	1,440	-	-	-
Other services and charges	-	26,391	-	5,942	1,349
Capital outlay	-	4,364	-	-	-
Other disbursements	-	-	-	-	75,000
Total disbursements	-	131,166	-	5,942	243,326
Excess (deficiency) of receipts over disbursements	-	11,550	8,135	1,183	(9,357)
Cash and investments - ending	\$ 5,142	\$ 77,075	\$ 65,175	\$ 27,838	\$ 243,343

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County Offender Transportation Fund	Statewide 911	Property Reassessment (2015)	LIT - CR Jail Construction	Prosecutor Forfeiture
Cash and investments - beginning	\$ 3,638	\$ 677,564	\$ 1,462,828	\$ 4,250,529	\$ 3,427
Receipts:					
Taxes	-	-	229,899	2,947,013	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	23,331	-	-
Charges for services	438	649,677	-	-	-
Fines and forfeits	-	-	-	-	340
Other receipts	-	-	9,249	6,937	-
Total receipts	438	649,677	262,479	2,953,950	340
Disbursements:					
Personal services	-	610,702	4,753	21,152	-
Supplies	-	-	111	-	-
Other services and charges	-	134,311	321,749	-	-
Capital outlay	-	-	3,991	3,283,381	-
Other disbursements	-	-	-	-	-
Total disbursements	-	745,013	330,604	3,304,533	-
Excess (deficiency) of receipts over disbursements	438	(95,336)	(68,125)	(350,583)	340
Cash and investments - ending	\$ 4,076	\$ 582,228	\$ 1,394,703	\$ 3,899,946	\$ 3,767

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Opioid Settlement Restricted	Opioid Settlement Unrestricted	Adult Probation Administrative	Juvenile Probation Administrative	Alternate Dispute Resolution
Cash and investments - beginning	\$ -	\$ -	\$ 111,829	\$ 8,641	\$ 12,770
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	108,811	2,750	-
Fines and forfeits	-	-	-	-	3,580
Other receipts	102,564	43,956	-	-	-
Total receipts	102,564	43,956	108,811	2,750	3,580
Disbursements:					
Personal services	-	-	47,330	1,756	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	1,568
Total disbursements	-	-	47,330	1,756	1,568
Excess (deficiency) of receipts over disbursements	102,564	43,956	61,481	994	2,012
Cash and investments - ending	\$ 102,564	\$ 43,956	\$ 173,310	\$ 9,635	\$ 14,782

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Donations Sheriff	Payroll Clearing	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal
Cash and investments - beginning	\$ 27,153	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,390	11,196,295	255,037	130,046	936,333
Total receipts	1,390	11,196,295	255,037	130,046	936,333
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	11,196,295	255,037	130,046	936,333
Total disbursements	-	11,196,295	255,037	130,046	936,333
Excess (deficiency) of receipts over disbursements	1,390	-	-	-	-
Cash and investments - ending	\$ 28,543	\$ -	\$ -	\$ -	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - State	Payroll Withholding - Wage Garnishments
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,006,718	123,760	487,469	361,536	70,742
Total receipts	2,006,718	123,760	487,469	361,536	70,742
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,006,718	123,760	487,469	361,536	70,742
Total disbursements	2,006,718	123,760	487,469	361,536	70,742
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, 2022

	Sheriff Pension Holding	Settlement	Surtax/Wheeltax	CVET Agency	Weed Lien Collections
Cash and investments - beginning	\$ 1,431	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,098,362	448,224	-
Charges for services	15,017	59,165,661	-	-	7,935
Fines and forfeits	22,744	-	-	-	-
Other receipts	41,500	-	-	-	-
Total receipts	<u>79,261</u>	<u>59,165,661</u>	<u>1,098,362</u>	<u>448,224</u>	<u>7,935</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	80,692	59,165,661	1,098,362	448,224	7,935
Total disbursements	<u>80,692</u>	<u>59,165,661</u>	<u>1,098,362</u>	<u>448,224</u>	<u>7,935</u>
Excess (deficiency) of receipts over disbursements	<u>(1,431)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<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, 2022

	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ 5,090	\$ 1,957	\$ 215	\$ 1,140
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	724,283	-	-	-	-
Charges for services	-	-	-	-	10,440
Fines and forfeits	-	97,287	11,292	1,730	-
Other receipts	-	-	-	-	-
Total receipts	<u>724,283</u>	<u>97,287</u>	<u>11,292</u>	<u>1,730</u>	<u>10,440</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>724,283</u>	<u>97,595</u>	<u>12,417</u>	<u>1,880</u>	<u>10,100</u>
Total disbursements	<u>724,283</u>	<u>97,595</u>	<u>12,417</u>	<u>1,880</u>	<u>10,100</u>
Excess (deficiency) of receipts over disbursements	-	(308)	(1,125)	(150)	340
Cash and investments - ending	<u>\$ -</u>	<u>\$ 4,782</u>	<u>\$ 832</u>	<u>\$ 65</u>	<u>\$ 1,480</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	DLGF Homestead Property Data	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 634	\$ 62	\$ 472	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	6,649	438	4,990	7	466
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>6,649</u>	<u>438</u>	<u>4,990</u>	<u>7</u>	<u>466</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>6,991</u>	<u>438</u>	<u>5,120</u>	<u>7</u>	<u>466</u>
Total disbursements	<u>6,991</u>	<u>438</u>	<u>5,120</u>	<u>7</u>	<u>466</u>
Excess (deficiency) of receipts over disbursements	<u>(342)</u>	<u>-</u>	<u>(130)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 292</u>	<u>\$ 62</u>	<u>\$ 342</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, 2022

	Child Restraint Violations Fines	Forest Restoration (State Share)	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ -	\$ 423	\$ -	\$ 8,145	\$ 34,395
Receipts:					
Taxes	-	-	-	116,118	588,283
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	245,678	-
Charges for services	-	954	-	-	-
Fines and forfeits	325	-	-	-	-
Other receipts	-	-	431	-	-
Total receipts	<u>325</u>	<u>954</u>	<u>431</u>	<u>361,796</u>	<u>588,283</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	300	531	431	357,808	622,678
Total disbursements	<u>300</u>	<u>531</u>	<u>431</u>	<u>357,808</u>	<u>622,678</u>
Excess (deficiency) of receipts over disbursements	<u>25</u>	<u>423</u>	<u>-</u>	<u>3,988</u>	<u>(34,395)</u>
Cash and investments - ending	<u>\$ 25</u>	<u>\$ 846</u>	<u>\$ -</u>	<u>\$ 12,133</u>	<u>\$ -</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT - CS	LIT - ED	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ 167,165	\$ 225,890	\$ 148,146
Receipts:					
Taxes	8,841,039	5,894,025	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	13,569	20,411	13,569
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>8,841,039</u>	<u>5,894,025</u>	<u>13,569</u>	<u>20,411</u>	<u>13,569</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	8,841,039	5,894,025	-	17,400	8,517
Total disbursements	<u>8,841,039</u>	<u>5,894,025</u>	<u>-</u>	<u>17,400</u>	<u>8,517</u>
Excess (deficiency) of receipts over disbursements	-	-	13,569	3,011	5,052
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 180,734</u>	<u>\$ 228,901</u>	<u>\$ 153,198</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Indiana 15 Regional Planning	AFLAC Cancer/Int Care Insurance	Automated Clearing House Debit	Community Corrections Project Income	Pre Trial Diversion
Cash and investments - beginning	\$ 12,980	\$ -	\$ 15,404	\$ 288,362	\$ 298,738
Receipts:					
Taxes	22,012	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	2,234	-	-	-	-
Charges for services	-	-	-	711,131	-
Fines and forfeits	-	-	-	-	44,375
Other receipts	-	26,385	-	1,668	-
Total receipts	<u>24,246</u>	<u>26,385</u>	<u>-</u>	<u>712,799</u>	<u>44,375</u>
Disbursements:					
Personal services	-	-	-	499,724	42,295
Supplies	-	-	-	6,880	437
Other services and charges	-	-	-	97,108	1,517
Capital outlay	-	-	-	-	31,852
Other disbursements	23,458	26,385	230	5,540	-
Total disbursements	<u>23,458</u>	<u>26,385</u>	<u>230</u>	<u>609,252</u>	<u>76,101</u>
Excess (deficiency) of receipts over disbursements	<u>788</u>	<u>-</u>	<u>(230)</u>	<u>103,547</u>	<u>(31,726)</u>
Cash and investments - ending	<u>\$ 13,768</u>	<u>\$ -</u>	<u>\$ 15,174</u>	<u>\$ 391,909</u>	<u>\$ 267,012</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Dental Insurance	16,575 ICJI Victim Assistance	Drug Court SAC Grant	Industrial Development Loan	AFLAC Short Term Disability
Cash and investments - beginning	\$ 12	\$ (16,488)	\$ 1,463	\$ 65,151	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	40,852	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	126,044	-	3,074	193	32,744
Total receipts	126,044	40,852	3,074	193	32,744
Disbursements:					
Personal services	-	32,270	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	2,294	-	-
Capital outlay	-	-	-	-	-
Other disbursements	126,017	-	-	-	32,744
Total disbursements	126,017	32,270	2,294	-	32,744
Excess (deficiency) of receipts over disbursements	27	8,582	780	193	-
Cash and investments - ending	\$ 39	\$ (7,906)	\$ 2,243	\$ 65,344	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County Sheriff Continuing Education	Distressed Road Repayment	AFLAC Critical Illness	Health RW Johnson Foundation	WebGIS Site Creation and Setup
Cash and investments - beginning	\$ 12,713	\$ 843,978	\$ -	\$ 5,136	\$ 11,500
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,591	102,959	7,713	-	-
Total receipts	1,591	102,959	7,713	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	7,713	-	-
Total disbursements	-	-	7,713	-	-
Excess (deficiency) of receipts over disbursements	1,591	102,959	-	-	-
Cash and investments - ending	\$ 14,304	\$ 946,937	\$ -	\$ 5,136	\$ 11,500

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.069 Health Bioterrorism/Preparedness	GIS Data Exchange Grant	Community Correction SAC Grant	Boston Mutual/Liberty National Life Insurance
Cash and investments - beginning	\$ -	\$ 1,500	\$ 7,183	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	956	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	17,743
Total receipts	<u>956</u>	<u>-</u>	<u>-</u>	<u>17,743</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	1,360	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	6,493	17,743
Total disbursements	<u>1,360</u>	<u>-</u>	<u>6,493</u>	<u>17,743</u>
Excess (deficiency) of receipts over disbursements	<u>(404)</u>	<u>-</u>	<u>(6,493)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (404)</u>	<u>\$ 1,500</u>	<u>\$ 690</u>	<u>\$ -</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Probation Drug Screens	Jury Pay	User Fee Continuing Education	Drug Court User Fee	DC HazMat Taskforce
Cash and investments - beginning	\$ 18,713	\$ 7,720	\$ 23,373	\$ 27,920	\$ 4,230
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	14,915	-	-	-	-
Fines and forfeits	-	4,024	6,822	15,212	-
Other receipts	-	-	-	57,233	-
Total receipts	14,915	4,024	6,822	72,445	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	1,148	-
Other services and charges	-	-	-	8,845	-
Capital outlay	-	-	-	-	-
Other disbursements	14,251	-	6,580	-	-
Total disbursements	14,251	-	6,580	9,993	-
Excess (deficiency) of receipts over disbursements	664	4,024	242	62,452	-
Cash and investments - ending	\$ 19,377	\$ 11,744	\$ 23,615	\$ 90,372	\$ 4,230

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Health Insurance (Clearing Acct)	Dubois Ruritan Park	AFLAC Accident Insurance	Vision Insurance	Alcohol and Drug Court User Fee
Cash and investments - beginning	\$ -	\$ 38	\$ -	\$ 9	\$ 55,980
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,304
Other receipts	3,671,228	-	15,498	28,190	-
Total receipts	3,671,228	-	15,498	28,190	1,304
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	51
Capital outlay	-	-	-	-	-
Other disbursements	3,670,562	-	15,498	28,190	57,233
Total disbursements	3,670,562	-	15,498	28,190	57,284
Excess (deficiency) of receipts over disbursements	666	-	-	-	(55,980)
Cash and investments - ending	\$ 666	\$ 38	\$ -	\$ 9	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	DC Health Partnership Grant	16.922 Federal Equitable Sharing (Pros Atty)	Public Road Fund	St Charles Annex Maintenance	Sheriff Community Strike Fund
Cash and investments - beginning	\$ 22,283	\$ 12,230	\$ 15,233	\$ 24,281	\$ 28,419
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	18,000	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	4,442
Total receipts	-	-	-	18,000	4,442
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	370	-	-	9,925	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	15,233	-	3,685
Total disbursements	370	-	15,233	9,925	3,685
Excess (deficiency) of receipts over disbursements	(370)	-	(15,233)	8,075	757
Cash and investments - ending	\$ 21,913	\$ 12,230	\$ -	\$ 32,356	\$ 29,176

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Community Corrections Commissary	Community Corrections Indigent	Superior Court Restitution	Circuit Court Adult Restitution	Drug Court Grants
Cash and investments - beginning	\$ 84,948	\$ 30,108	\$ 616	\$ 1,101	\$ 10,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	64,924	23,257	82	173	-
Total receipts	64,924	23,257	82	173	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	83,915	20,186	636	781	-
Total disbursements	83,915	20,186	636	781	-
Excess (deficiency) of receipts over disbursements	(18,991)	3,071	(554)	(608)	-
Cash and investments - ending	\$ 65,957	\$ 33,179	\$ 62	\$ 493	\$ 10,000

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.074 EBOLA Preparedness Grant	93.558 TANF Community Corrections	93.069 PHEP Base Grant	National Insurance Long Term Disability	Community Crossings Grant
Cash and investments - beginning	\$ 13,511	\$ 30	\$ (2,927)	\$ -	\$ 200,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	19,712	-	928,280
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	18,801	200,000
Total receipts	-	-	19,712	18,801	1,128,280
Disbursements:					
Personal services	-	-	564	-	-
Supplies	-	-	10,342	-	-
Other services and charges	-	-	5,879	-	-
Capital outlay	-	-	-	-	1,282,366
Other disbursements	-	-	-	18,801	-
Total disbursements	-	-	16,785	18,801	1,282,366
Excess (deficiency) of receipts over disbursements	-	-	2,927	-	(154,086)
Cash and investments - ending	\$ 13,511	\$ 30	\$ -	\$ -	\$ 45,914

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Clerk ISETS Trust	Comm Correction Foundation Amelia Grant	Kalb HPV Grant	16.575 CASA VOCA Grant	IN HS Foundation Grant
Cash and investments - beginning	\$ 12,384	\$ 3,660	\$ 58,845	\$ (3,898)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	15,409	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	771,988	-	17,900	-	-
Total receipts	<u>771,988</u>	<u>-</u>	<u>17,900</u>	<u>15,409</u>	<u>-</u>
Disbursements:					
Personal services	-	-	65,539	15,368	-
Supplies	-	-	40	-	-
Other services and charges	-	3,650	9,194	-	-
Capital outlay	-	-	-	-	3,897
Other disbursements	775,180	-	-	-	-
Total disbursements	<u>775,180</u>	<u>3,650</u>	<u>74,773</u>	<u>15,368</u>	<u>3,897</u>
Excess (deficiency) of receipts over disbursements	<u>(3,192)</u>	<u>(3,650)</u>	<u>(56,873)</u>	<u>41</u>	<u>(3,897)</u>
Cash and investments - ending	<u>\$ 9,192</u>	<u>\$ 10</u>	<u>\$ 1,972</u>	<u>\$ (3,857)</u>	<u>\$ (3,897)</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.788 IN State Opioid Response Grant	Supreme Court Addiction Response	CASA Comfort Zone Donations	LOIT Special Distribution	AFLAC Ben Extend
Cash and investments - beginning	\$ 41,943	\$ 40,400	\$ 2,714	\$ 28,979	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	15,138	-	6,221
Total receipts	-	-	15,138	-	6,221
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	8,174	-	4,762	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	36,400	-	-	6,221
Total disbursements	8,174	36,400	4,762	-	6,221
Excess (deficiency) of receipts over disbursements	(8,174)	(36,400)	10,376	-	-
Cash and investments - ending	\$ 33,769	\$ 4,000	\$ 13,090	\$ 28,979	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Court Recidivism Reduction Program	DCCC IOCS Pretrial Services Grant	Probation (SAC) Grant	16.034 Coronavirus Emergency Supp Grant	DCCC Lilly Gift VII Grant
Cash and investments - beginning	\$ 83	\$ 4,712	\$ 4,915	\$ (60,257)	\$ 50,846
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	64,492	111,600	-	60,257	122,141
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	7,600	-	-
Total receipts	64,492	111,600	7,600	60,257	122,141
Disbursements:					
Personal services	52,396	110,378	-	-	98,563
Supplies	-	-	1,040	-	690
Other services and charges	-	4,050	3,600	-	22,329
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	52,396	114,428	4,640	-	121,582
Excess (deficiency) of receipts over disbursements	12,096	(2,828)	2,960	60,257	559
Cash and investments - ending	\$ 12,179	\$ 1,884	\$ 7,875	\$ -	\$ 51,405

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Probation Lilly Gift VII Grant	93.268 Moderna Vaccine Grant	ARPA Coronavirus Local Fiscal Recovery	93.268 Immunization/Vaccine Supp 3
Cash and investments - beginning	\$ 11,379	\$ 299	\$ 4,144,111	\$ (7,198)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	4,150,484	65,712
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	-	4,150,484	65,712
Disbursements:				
Personal services	4,363	-	26,981	24,114
Supplies	-	-	-	1,954
Other services and charges	-	299	2,350,853	3,889
Capital outlay	-	-	-	28,557
Other disbursements	-	-	-	-
Total disbursements	4,363	299	2,377,834	58,514
Excess (deficiency) of receipts over disbursements	(4,363)	(299)	1,772,650	7,198
Cash and investments - ending	\$ 7,016	\$ -	\$ 5,916,761	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Child Advocacy	Overweight Vehicle Fines	Courthouse Fountain Maintenance	Corrections Construction	OCRA SIRS CCPWD Grant
Cash and investments - beginning	\$ 450	\$ -	\$ 5,418	\$ 1,313,610	\$ 120,105
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	107
Charges for services	-	-	-	-	-
Fines and forfeits	-	6	-	-	-
Other receipts	-	-	1,548	21,352	-
Total receipts	-	6	1,548	21,352	107
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	6,275	-	-
Capital outlay	-	-	-	1,306,362	-
Other disbursements	-	6	-	21,751	120,212
Total disbursements	-	6	6,275	1,328,113	120,212
Excess (deficiency) of receipts over disbursements	-	-	(4,727)	(1,306,761)	(120,105)
Cash and investments - ending	\$ 450	\$ -	\$ 691	\$ 6,849	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Probation - DC Comm Foundation Grant	93,323 COVID Testing Site Grant	Ct Recidivism Reduct Program #2	93,539 Immunization HIP Grant
Cash and investments - beginning	\$ -	\$ (10,290)	\$ 2,044	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	208,704	-	5,011
Charges for services	-	-	-	-
Fines and forfeits	63	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>63</u>	<u>208,704</u>	<u>-</u>	<u>5,011</u>
Disbursements:				
Personal services	-	-	-	18,701
Supplies	-	-	-	-
Other services and charges	-	165,531	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>165,531</u>	<u>-</u>	<u>18,701</u>
Excess (deficiency) of receipts over disbursements	<u>63</u>	<u>43,173</u>	<u>-</u>	<u>(13,690)</u>
Cash and investments - ending	<u>\$ 63</u>	<u>\$ 32,883</u>	<u>\$ 2,044</u>	<u>\$ (13,690)</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	21.032 LATCF	JRAC Community Coordination Grant	16.838 COSSAP Grant	Courthouse Monument Maintenance
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	50,000	95,000	29,504	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	110,000
Total receipts	<u>50,000</u>	<u>95,000</u>	<u>29,504</u>	<u>110,000</u>
Disbursements:				
Personal services	-	-	37,408	-
Supplies	-	-	-	-
Other services and charges	-	3,301	2,907	52,071
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>3,301</u>	<u>40,315</u>	<u>52,071</u>
Excess (deficiency) of receipts over disbursements	<u>50,000</u>	<u>91,699</u>	<u>(10,811)</u>	<u>57,929</u>
Cash and investments - ending	<u>\$ 50,000</u>	<u>\$ 91,699</u>	<u>\$ (10,811)</u>	<u>\$ 57,929</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Veteran Service Office Support	93.354 Health Co Ag Survey Grant	97.067 Federal Grant Pass Thru	IDOC Pretrial Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	1,000	-	54,280
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	37,693	-	-	-
Total receipts	<u>37,693</u>	<u>1,000</u>	<u>-</u>	<u>54,280</u>
Disbursements:				
Personal services	-	621	-	54,280
Supplies	-	-	-	-
Other services and charges	-	-	21,246	-
Capital outlay	2,650	-	35,000	-
Other disbursements	-	-	-	-
Total disbursements	<u>2,650</u>	<u>621</u>	<u>56,246</u>	<u>54,280</u>
Excess (deficiency) of receipts over disbursements	<u>35,043</u>	<u>379</u>	<u>(56,246)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 35,043</u>	<u>\$ 379</u>	<u>\$ (56,246)</u>	<u>\$ -</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	15.916 Park & Rec <u>NR LWCF Grant</u>	93.354 Public Health Crisis <u>Response CoAg Grant</u>	Rural Economic Grant (H.E.L.P.)	<u>Totals</u>
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 52,070,431
Receipts:				
Taxes	-	-	-	33,656,182
Licenses and permits	-	-	-	53,166
Intergovernmental receipts	123,671	660,000	20,000	16,905,581
Charges for services	-	-	-	62,928,792
Fines and forfeits	-	-	-	379,682
Other receipts	-	-	-	28,015,547
Total receipts	<u>123,671</u>	<u>660,000</u>	<u>20,000</u>	<u>141,938,950</u>
Disbursements:				
Personal services	-	64,572	-	17,099,110
Supplies	-	134	-	2,590,711
Other services and charges	-	993	-	8,154,290
Capital outlay	250,000	1,562	-	9,957,127
Other disbursements	-	-	-	104,670,773
Total disbursements	<u>250,000</u>	<u>67,261</u>	<u>-</u>	<u>142,472,011</u>
Excess (deficiency) of receipts over disbursements	<u>(126,329)</u>	<u>592,739</u>	<u>20,000</u>	<u>(533,061)</u>
Cash and investments - ending	<u>\$ (126,329)</u>	<u>\$ 592,739</u>	<u>\$ 20,000</u>	<u>\$ 51,537,370</u>

(This page intentionally left blank.)

OTHER INFORMATION

DUBOIS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 675,712</u>	<u>\$ 319,573</u>

DUBOIS COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Albert Dilger	Ferdinand Dumpster Site	\$ 550	12/8/1990	12/7/2025
Bishop of Catholic Diocese of Evansville	Ireland Dumpster Site	425	12/3/1990	5/7/2023
Cecilia M Stetter Trust	Pine Ridge Dumpster Site	550	12/14/1990	12/14/2025
David Lichlyter	Huntingburg Dumpster Site	550	9/1/2022	9/1/2027
Dubois County Indiana Building Corp	Justice Campus Building Project	-	5/6/2021	1/1/2041
Haysville Parks Inc	Haysville Dumpster Site	400	10/21/1991	10/21/2026
HGF Properties LLC	911 Tower Rental	5,571	1/1/2021	12/31/2025
Pitney Bowes	Postage Machine	2,639	7/1/2020	6/30/2025
Schulthies Enterprises LLC	911 Tower Rental	15,576	3/1/2021	3/1/2026
Steve Hunter	Holland Dumpster Site	<u>600</u>	11/18/1991	11/18/2026
Total governmental activities		<u>26,861</u>		
Total of annual lease payments		<u>\$ 26,861</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
Notes and Loans Payable	BodyWorn and Rocket IoT In Car Cameras - Govt Obligation Contract	\$ 84,260	\$ 42,130
Notes and Loans Payable	Distressed Road Loan	<u>1,000,000</u>	<u>1,000,000</u>
Total governmental activities		<u>1,084,260</u>	<u>1,042,130</u>
Totals		<u>\$ 1,084,260</u>	<u>\$ 1,042,130</u>

DUBOIS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,871,000
Infrastructure	207,441,073
Buildings	7,179,887
Improvements other than buildings	2,013,145
Machinery, equipment, and vehicles	13,387,615
Construction in progress	<u>20,728,663</u>
Total governmental activities	<u>252,621,383</u>
Total capital assets	<u><u>\$ 252,621,383</u></u>

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/>.