

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DUBOIS COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
07/27/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sandra L. Morton	01-01-21 to 12-31-23
County Treasurer	Cathy L. Merkley Laurel Stemply (interim) Craig M. Greulich	01-01-21 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	01-01-21 to 12-31-23
County Sheriff	Tom R. Kleinhelter	01-01-21 to 12-31-23
County Recorder	Jackie S. McPherron	01-01-21 to 12-31-23
President of the Board of County Commissioners	Chad A. Blessinger	01-01-21 to 12-31-23
President of the County Council	Michael W. Kluesner	01-01-21 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DUBOIS COUNTY, INDIANA

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, 2021, 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, 2021, 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, 2021, 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). 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 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, 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

July 17, 2023

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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, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
After Settlement Collections	\$ 1,844,267	\$ 1,694,784	\$ 1,844,267	\$ 1,694,784
Sheriff's Inmate Trust	25,256	370,329	358,499	37,086
Jail Commissary	193,144	290,564	193,049	290,659
Clerk's Trust	380,443	1,513,580	1,354,127	539,896
General	5,812,606	12,310,462	12,993,476	5,129,592
Accident Report	20,532	2,892	870	22,554
Campaign Finance Enforcement - County	800	-	-	800
LIT ED County Share	14,208,091	2,908,084	2,232,268	14,883,907
City and Town Court Costs	24,102	8,890	-	32,992
Clerk's Records Perpetuation	238,758	25,945	19,918	244,785
Community Corrections Grant	5,285	-	5,285	-
Community Transition Program	92,773	15,135	-	107,908
Congressional School Interest	36,310	76	696	35,690
Congressional School Principal	17,402	-	-	17,402
Sales Disclosure - County Share	9,778	8,540	4,500	13,818
Cumulative Bridge	2,945,702	934,283	922,308	2,957,677
Cumulative Capital Development	1,241,280	791,422	506,703	1,525,999
Drug Free Community	35,116	39,514	33,335	41,295
Electronic Map Generation	3,250	500	-	3,750
Emergency Planning/Right To Know	60,912	7,640	4,429	64,123
Firearms Training	46,803	12,508	8,545	50,766
Health	677,551	1,078,302	736,098	1,019,755
Identification Security Protection	19,382	8,316	8,849	18,849
Levy Excess	1,575	-	1,575	-
Local Health Maintenance	120,916	33,139	36,125	117,930
Local Road and Street	721,752	684,693	1,025,431	381,014
MVH Highway Restricted	-	1,964,282	1,964,282	-
Misdemeanant	198,941	44,183	14,934	228,190
Motor Vehicle Highway	1,288,008	2,822,012	2,093,626	2,016,394
Park Nonreverting Capital	440,403	52,163	21,881	470,685
Plat Book	111,889	17,610	4,000	125,499
Rainy Day	3,457,918	-	434,309	3,023,609
Recorder's Records Perpetuation	272,549	138,217	35,960	374,806
Sex and Violent Offender Administration	32,330	4,145	3,465	33,010
Solid Waste User Fees	208,249	471,064	388,563	290,750
Surplus Tax	2,033	49,323	51,209	147
Surveyor's Corner Perpetuation	115,041	41,575	10,245	146,371
Tax Sale Fees	-	8,225	8,225	-
Tax Sale Redemption	-	108,220	108,220	-
Tax Sale Surplus	576,229	548,896	664,047	461,078
Local Health Department Trust Account	204,734	23,438	12,619	215,553
Vehicle Inspection	5,117	25	-	5,142
Court Appointed Special Advocate (CASA)	59,017	129,037	122,529	65,525
Auditor's Ineligible Deductions	57,040	-	-	57,040
County Elected Officials Training	23,533	8,491	5,369	26,655
Park And Recreation	211,965	236,661	195,926	252,700
County Offender Transportation Fund	2,638	1,000	-	3,638
Statewide 911	720,531	652,921	695,888	677,564
Property Reassessment (2015)	1,500,584	259,605	297,361	1,462,828
LIT - CR Jail Construction	1,790,891	2,970,256	510,618	4,250,529
Prosecutor Forfeiture	2,805	622	-	3,427
Adult Probation Administrative	50,852	106,741	45,764	111,829
Juvenile Probation Administrative	8,770	1,735	1,864	8,641
Alternate Dispute Resolution	10,430	3,440	1,100	12,770
Donations Sheriff	27,687	1,365	1,899	27,153
Self-Insurance	16,825	15	16,840	-
Payroll Clearing	-	10,647,380	10,647,380	-
Payroll Withholding - Insurance	-	270,823	270,823	-
Payroll Withholding - Deferred Compensation	-	128,989	128,989	-
Payroll Withholding - Federal	-	892,295	892,295	-
Payroll Withholding - FICA & Medicare	-	1,579,381	1,579,381	-
Payroll Withholding - Local Tax	-	116,713	116,713	-
Payroll Withholding - PERF	-	483,334	483,334	-
Payroll Withholding - State	-	339,184	339,184	-
Payroll Withholding - Wage Garnishments	-	73,928	73,928	-
Sheriff Pension Holding	-	74,681	73,250	1,431
Settlement	-	50,266,273	50,266,273	-
Surtax/Wheeltax	-	1,131,139	1,131,139	-
CVET Agency	-	433,609	433,609	-
Weed Lien Collections	250	13,862	14,112	-
Financial Institution Tax	-	640,953	640,953	-
State Fines and Forfeitures	3,503	26,429	24,842	5,090

DUBOIS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Infraction Judgements	862	11,544	10,449	1,957
Special Death Benefit	45	1,260	1,090	215
Sales Disclosure - State Share	565	8,540	7,965	1,140
Coroners Training & Con't Education	315	7,425	7,106	634
Interstate Compact - State Share	-	1,000	938	62
Mortgage Recording Fees - State Share	537	6,388	6,453	472
Sex and Violent Offender Admin - State	1	455	456	-
Child Restraint Violations Fines	25	200	225	-
Forest Restoration (State Share)	-	423	-	423
Education Plate Fees Agency	38	450	488	-
Riverboat Revenue Sharing	6,207	381,510	379,572	8,145
Innkeepers Tax Collections	-	486,568	452,173	34,395
LIT - CS	-	9,045,755	9,045,755	-
LIT - ED	-	6,030,504	6,030,504	-
93.563 Title IV-D Incentive	153,868	13,297	-	167,165
93.563 Prosecutor IV-D Incentive-Post Oct '99	219,705	20,018	13,833	225,890
93.563 Clerk IV-D Incentive-Post Oct '99	143,665	13,297	8,816	148,146
Indiana 15 Regional Planning	12,908	23,530	23,458	12,980
AFLAC Cancer/Int Care Insurance	-	29,013	29,013	-
Automated Clearing House Debit	15,833	-	429	15,404
Community Corrections Project Income	270,497	617,535	599,670	288,362
Pre Trial Diversion	315,360	52,710	69,332	298,738
Dental Insurance	115	116,760	116,863	12
16.575 ICJI Victim Assistance	(8,027)	28,331	36,792	(16,488)
Drug Court SAC Grant	3,372	1,000	2,909	1,463
Industrial Development Loan	65,061	90	-	65,151
AFLAC Short Term Disability	-	33,288	33,288	-
County Sheriff Continuing Education	11,134	1,579	-	12,713
Distressed Road Repayment	740,269	103,709	-	843,978
AFLAC Critical Illness	-	8,619	8,619	-
Health RW Johnson Foundation	5,136	-	-	5,136
WebGIS Site Creation and Setup	11,500	-	-	11,500
93.069 Health Bioterrorism/Preparedness	(15,143)	40,279	25,136	-
GIS Data Exchange Grant	1,500	-	-	1,500
Community Correction SAC Grant	10,311	4,761	7,889	7,183
Boston Mutual/Liberty National Life Insurance	-	23,596	23,596	-
Probation Drug Screens	17,889	19,822	18,998	18,713
Jury Pay	3,666	4,054	-	7,720
User Fee Continuing Education	22,641	6,542	5,810	23,373
Drug Court User Fee	27,900	8,067	8,047	27,920
DC HazMat Taskforce	4,230	-	-	4,230
Health Insurance (Clearing Acct)	1,275	3,450,854	3,452,129	-
Dubois Ruritan Park	38	-	-	38
AFLAC Accident Insurance	-	16,271	16,271	-
Vision Insurance	9	26,117	26,117	9
Alcohol and Drug Court User Fee	27,214	85,114	56,348	55,980
DC Health Partnership Grant	21,792	2,500	2,009	22,283
16.922 Federal Equitable Sharing (Pros Atty)	12,230	-	-	12,230
Public Road Fund	15,233	-	-	15,233
St Charles Annex Maintenance	11,035	18,000	4,754	24,281
Sheriff Community Strike Fund	28,905	335	821	28,419
Community Corrections Commissary	90,772	60,029	65,853	84,948
Community Corrections Indigent	21,630	29,800	21,322	30,108
Superior Court Restitution	1,125	-	509	616
Circuit Court Adult Restitution	1,386	-	285	1,101
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	-	5,275	8,202	(2,927)
Drug Prosecution Grant	26	-	26	-
National Insurance Long Term Disability	-	15,998	15,998	-
Community Crossings Grant	168,361	954,107	922,468	200,000
Clerk ISETS Trust	6,670	950,396	944,682	12,384
Comm Correction Foundation Amelia Grant	7,402	-	3,742	3,660
Kalb HPV Grant	38,430	71,400	50,985	58,845
16.575 CASA VOCA Grant	(3,737)	18,037	18,198	(3,898)
IN HS Foundation Grant	-	3,512	-	3,512
93.788 IN State Opioid Response Grant	55,136	-	13,193	41,943
Supreme Court Addiction Response	60,000	-	19,600	40,400
CASA Comfort Zone Donations	3,275	8,486	9,047	2,714
LOIT Special Distribution	238,271	210,708	420,000	28,979
AFLAC Ben Extend	-	5,442	5,442	-

DUBOIS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Court Recidivism Reduction Program	83	-	-	83
DCCC Pretrial Services Grant	67,707	47,366	110,361	4,712
21.019 CARES Test Site/Vaccine Clinic Grant	243,740	40,320	284,060	-
Probation (SAC) Grant	-	9,000	4,085	4,915
16.034 Coronavirus Emergency Supp Grant	-	34,357	94,614	(60,257)
21.019 CARES Safety Awareness Grant	-	58,802	58,802	-
Adult Community Corrections Grant	-	900,583	900,583	-
DCCC Lilly Gift VII Grant	-	151,574	100,728	50,846
Probation Lilly Gift VII Grant	-	15,333	3,954	11,379
93.268 Moderna Vaccine Grant	-	12,798	12,499	299
ARPA Coronavirus Local Fiscal Recovery	-	4,150,484	6,373	4,144,111
Forestry Sales	-	22,555	22,555	-
93.268 Immunization/Vaccine Supp 3	-	20,557	27,755	(7,198)
Child Advocacy	450	-	-	450
Overweight Vehicle Fines	-	6	6	-
Courthouse Fountain Maintenance	-	5,418	-	5,418
Corrections Construction	-	9,607,238	8,293,628	1,313,610
OCRA SIRS CCPWD Grant	-	126,889	6,784	120,105
Probation - DC Comm Foundation Grant	-	1,260	1,260	-
93.323 COVID Testing Site Grant	-	100,000	110,290	(10,290)
Ct Recidivism Reduct Program #2	-	64,575	62,531	2,044
Totals	<u>\$ 43,358,532</u>	<u>\$ 138,987,253</u>	<u>\$ 130,275,354</u>	<u>\$ 52,070,431</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).

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.

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

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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, 2021.

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, 2021

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General
Cash and investments - beginning	\$ 1,844,267	\$ 25,256	\$ 193,144	\$ 380,443	\$ 5,812,606
Receipts:					
Taxes	-	-	-	-	10,172,152
Licenses and permits	-	-	-	-	14,655
Intergovernmental receipts	-	-	-	-	1,084,091
Charges for services	-	-	-	-	531,097
Fines and forfeits	-	-	-	-	101,851
Other receipts	1,694,784	370,329	290,564	1,513,580	406,616
Total receipts	<u>1,694,784</u>	<u>370,329</u>	<u>290,564</u>	<u>1,513,580</u>	<u>12,310,462</u>
Disbursements:					
Personal services	-	-	-	-	9,857,077
Supplies	-	-	-	-	131,436
Other services and charges	-	-	-	-	2,815,542
Capital outlay	-	-	-	-	81,231
Other disbursements	1,844,267	358,499	193,049	1,354,127	108,190
Total disbursements	<u>1,844,267</u>	<u>358,499</u>	<u>193,049</u>	<u>1,354,127</u>	<u>12,993,476</u>
Excess (deficiency) of receipts over disbursements	<u>(149,483)</u>	<u>11,830</u>	<u>97,515</u>	<u>159,453</u>	<u>(683,014)</u>
Cash and investments - ending	<u>\$ 1,694,784</u>	<u>\$ 37,086</u>	<u>\$ 290,659</u>	<u>\$ 539,896</u>	<u>\$ 5,129,592</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Accident Report	Campaign Finance Enforcement - County	LIT ED County Share	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 20,532	\$ 800	\$ 14,208,091	\$ 24,102	\$ 238,758
Receipts:					
Taxes	-	-	2,837,550	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	57
Charges for services	2,892	-	-	-	-
Fines and forfeits	-	-	-	8,890	25,888
Other receipts	-	-	70,534	-	-
Total receipts	2,892	-	2,908,084	8,890	25,945
Disbursements:					
Personal services	-	-	325,676	-	13,430
Supplies	-	-	-	-	2,509
Other services and charges	-	-	1,028,395	-	1,350
Capital outlay	-	-	778,197	-	2,629
Other disbursements	870	-	100,000	-	-
Total disbursements	870	-	2,232,268	-	19,918
Excess (deficiency) of receipts over disbursements	2,022	-	675,816	8,890	6,027
Cash and investments - ending	\$ 22,554	\$ 800	\$ 14,883,907	\$ 32,992	\$ 244,785

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Community Corrections Grant	Community Transition Program	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share
Cash and investments - beginning	\$ 5,285	\$ 92,773	\$ 36,310	\$ 17,402	\$ 9,778
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	8,540
Fines and forfeits	-	-	-	-	-
Other receipts	-	15,135	76	-	-
Total receipts	-	15,135	76	-	8,540
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	4,500
Capital outlay	-	-	-	-	-
Other disbursements	5,285	-	696	-	-
Total disbursements	5,285	-	696	-	4,500
Excess (deficiency) of receipts over disbursements	(5,285)	15,135	(620)	-	4,040
Cash and investments - ending	\$ -	\$ 107,908	\$ 35,690	\$ 17,402	\$ 13,818

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 2,945,702	\$ 1,241,280	\$ 35,116	\$ 3,250	\$ 60,912
Receipts:					
Taxes	825,017	288,337	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	91,448	443,686	-	-	-
Charges for services	-	-	-	500	-
Fines and forfeits	-	-	39,490	-	-
Other receipts	17,818	59,399	24	-	7,640
Total receipts	934,283	791,422	39,514	500	7,640
Disbursements:					
Personal services	305,213	-	7,340	-	-
Supplies	341,176	-	-	-	593
Other services and charges	126,064	-	25,995	-	3,836
Capital outlay	149,855	506,703	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	922,308	506,703	33,335	-	4,429
Excess (deficiency) of receipts over disbursements	11,975	284,719	6,179	500	3,211
Cash and investments - ending	\$ 2,957,677	\$ 1,525,999	\$ 41,295	\$ 3,750	\$ 64,123

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 46,803	\$ 677,551	\$ 19,382	\$ 1,575	\$ 120,916
Receipts:					
Taxes	-	312,041	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	33,056	-	-	33,139
Charges for services	12,508	675,894	8,316	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	57,311	-	-	-
Total receipts	12,508	1,078,302	8,316	-	33,139
Disbursements:					
Personal services	-	725,746	-	-	5,624
Supplies	-	8,042	-	-	-
Other services and charges	-	2,160	8,849	-	2,470
Capital outlay	-	-	-	-	28,031
Other disbursements	8,545	150	-	1,575	-
Total disbursements	8,545	736,098	8,849	1,575	36,125
Excess (deficiency) of receipts over disbursements	3,963	342,204	(533)	(1,575)	(2,986)
Cash and investments - ending	\$ 50,766	\$ 1,019,755	\$ 18,849	\$ -	\$ 117,930

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Local Road and Street	MVH Highway Restricted	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital
Cash and investments - beginning	\$ 721,752	\$ -	\$ 198,941	\$ 1,288,008	\$ 440,403
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	682,655	1,751,397	-	2,549,258	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,038	212,885	44,183	272,754	52,163
Total receipts	684,693	1,964,282	44,183	2,822,012	52,163
Disbursements:					
Personal services	-	600,545	-	1,326,618	-
Supplies	497,901	884,905	-	218,996	-
Other services and charges	527,530	1,648	14,934	290,564	-
Capital outlay	-	477,184	-	44,438	21,881
Other disbursements	-	-	-	213,010	-
Total disbursements	1,025,431	1,964,282	14,934	2,093,626	21,881
Excess (deficiency) of receipts over disbursements	(340,738)	-	29,249	728,386	30,282
Cash and investments - ending	\$ 381,014	\$ -	\$ 228,190	\$ 2,016,394	\$ 470,685

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Plat Book	Rainy Day	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Solid Waste User Fees
Cash and investments - beginning	\$ 111,889	\$ 3,457,918	\$ 272,549	\$ 32,330	\$ 208,249
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	17,610	-	137,440	4,145	414,807
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	777	-	56,257
Total receipts	17,610	-	138,217	4,145	471,064
Disbursements:					
Personal services	-	27,922	6,245	-	224,455
Supplies	-	-	-	-	-
Other services and charges	4,000	406,387	-	3,090	164,108
Capital outlay	-	-	-	375	-
Other disbursements	-	-	29,715	-	-
Total disbursements	4,000	434,309	35,960	3,465	388,563
Excess (deficiency) of receipts over disbursements	13,610	(434,309)	102,257	680	82,501
Cash and investments - ending	\$ 125,499	\$ 3,023,609	\$ 374,806	\$ 33,010	\$ 290,750

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 2,033	\$ 115,041	\$ -	\$ -	\$ 576,229
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	49,323	41,575	8,025	108,220	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	200	-	548,896
Total receipts	49,323	41,575	8,225	108,220	548,896
Disbursements:					
Personal services	-	4,655	-	-	-
Supplies	-	357	-	-	-
Other services and charges	-	5,233	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	51,209	-	8,225	108,220	664,047
Total disbursements	51,209	10,245	8,225	108,220	664,047
Excess (deficiency) of receipts over disbursements	(1,886)	31,330	-	-	(115,151)
Cash and investments - ending	\$ 147	\$ 146,371	\$ -	\$ -	\$ 461,078

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Local Health Department Trust Account	Vehicle Inspection	Court Appointed Special Advocate (CASA)	Auditor's Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 204,734	\$ 5,117	\$ 59,017	\$ 57,040	\$ 23,533
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	23,438	-	30,538	-	-
Charges for services	-	25	-	-	8,316
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	98,499	-	175
Total receipts	23,438	25	129,037	-	8,491
Disbursements:					
Personal services	-	-	96,688	-	-
Supplies	-	-	1,381	-	-
Other services and charges	12,119	-	19,134	-	5,369
Capital outlay	500	-	5,326	-	-
Other disbursements	-	-	-	-	-
Total disbursements	12,619	-	122,529	-	5,369
Excess (deficiency) of receipts over disbursements	10,819	25	6,508	-	3,122
Cash and investments - ending	\$ 215,553	\$ 5,142	\$ 65,525	\$ 57,040	\$ 26,655

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Park And Recreation	County Offender Transportation Fund	Statewide 911	Property Reassessment (2015)	LIT - CR Jail Construction
Cash and investments - beginning	\$ 211,965	\$ 2,638	\$ 720,531	\$ 1,500,584	\$ 1,790,891
Receipts:					
Taxes	115,833	-	-	231,667	2,967,738
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	12,271	-	-	24,541	-
Charges for services	62,429	1,000	652,921	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	46,128	-	-	3,397	2,518
Total receipts	<u>236,661</u>	<u>1,000</u>	<u>652,921</u>	<u>259,605</u>	<u>2,970,256</u>
Disbursements:					
Personal services	142,847	-	581,325	4,363	-
Supplies	-	-	-	552	-
Other services and charges	3,079	-	114,563	290,904	-
Capital outlay	-	-	-	1,542	510,618
Other disbursements	50,000	-	-	-	-
Total disbursements	<u>195,926</u>	<u>-</u>	<u>695,888</u>	<u>297,361</u>	<u>510,618</u>
Excess (deficiency) of receipts over disbursements	<u>40,735</u>	<u>1,000</u>	<u>(42,967)</u>	<u>(37,756)</u>	<u>2,459,638</u>
Cash and investments - ending	<u>\$ 252,700</u>	<u>\$ 3,638</u>	<u>\$ 677,564</u>	<u>\$ 1,462,828</u>	<u>\$ 4,250,529</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Prosecutor Forfeiture	Adult Probation Administrative	Juvenile Probation Administrative	Alternate Dispute Resolution	Donations Sheriff
Cash and investments - beginning	\$ 2,805	\$ 50,852	\$ 8,770	\$ 10,430	\$ 27,687
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	622	106,741	1,735	3,440	-
Other receipts	-	-	-	-	1,365
Total receipts	622	106,741	1,735	3,440	1,365
Disbursements:					
Personal services	-	45,764	1,864	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	1,100	1,899
Total disbursements	-	45,764	1,864	1,100	1,899
Excess (deficiency) of receipts over disbursements	622	60,977	(129)	2,340	(534)
Cash and investments - ending	\$ 3,427	\$ 111,829	\$ 8,641	\$ 12,770	\$ 27,153

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Self-Insurance	Payroll Clearing	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal
Cash and investments - beginning	\$ 16,825	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	15	10,647,380	270,823	128,989	892,295
Total receipts	15	10,647,380	270,823	128,989	892,295
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	16,840	10,647,380	270,823	128,989	892,295
Total disbursements	16,840	10,647,380	270,823	128,989	892,295
Excess (deficiency) of receipts over disbursements	(16,825)	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	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	1,579,381	116,713	483,334	339,184	73,928
Total receipts	1,579,381	116,713	483,334	339,184	73,928
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,579,381	116,713	483,334	339,184	73,928
Total disbursements	1,579,381	116,713	483,334	339,184	73,928
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, 2021

	Sheriff Pension Holding	Settlement	Surtax/Wheeltax	CVET Agency	Weed Lien Collections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 250
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,131,139	433,609	-
Charges for services	-	50,266,273	-	-	13,862
Fines and forfeits	-	-	-	-	-
Other receipts	74,681	-	-	-	-
Total receipts	<u>74,681</u>	<u>50,266,273</u>	<u>1,131,139</u>	<u>433,609</u>	<u>13,862</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	73,250	50,266,273	1,131,139	433,609	14,112
Total disbursements	<u>73,250</u>	<u>50,266,273</u>	<u>1,131,139</u>	<u>433,609</u>	<u>14,112</u>
Excess (deficiency) of receipts over disbursements	<u>1,431</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(250)</u>
Cash and investments - ending	<u>\$ 1,431</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, 2021

	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ 3,503	\$ 862	\$ 45	\$ 565
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	640,953	-	-	-	-
Charges for services	-	-	-	-	8,540
Fines and forfeits	-	26,429	11,544	1,260	-
Other receipts	-	-	-	-	-
Total receipts	640,953	26,429	11,544	1,260	8,540
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	640,953	24,842	10,449	1,090	7,965
Total disbursements	640,953	24,842	10,449	1,090	7,965
Excess (deficiency) of receipts over disbursements	-	1,587	1,095	170	575
Cash and investments - ending	\$ -	\$ 5,090	\$ 1,957	\$ 215	\$ 1,140

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violations Fines
Cash and investments - beginning	\$ 315	\$ -	\$ 537	\$ 1	\$ 25
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	7,425	1,000	6,388	455	-
Fines and forfeits	-	-	-	-	200
Other receipts	-	-	-	-	-
Total receipts	7,425	1,000	6,388	455	200
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,106	938	6,453	456	225
Total disbursements	7,106	938	6,453	456	225
Excess (deficiency) of receipts over disbursements	319	62	(65)	(1)	(25)
Cash and investments - ending	\$ 634	\$ 62	\$ 472	\$ -	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Forest Restoration (State Share)	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT - CS
Cash and investments - beginning	\$ -	\$ 38	\$ 6,207	\$ -	\$ -
Receipts:					
Taxes	-	-	133,655	486,568	9,045,755
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	247,855	-	-
Charges for services	423	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	450	-	-	-
Total receipts	423	450	381,510	486,568	9,045,755
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	488	379,572	452,173	9,045,755
Total disbursements	-	488	379,572	452,173	9,045,755
Excess (deficiency) of receipts over disbursements	423	(38)	1,938	34,395	-
Cash and investments - ending	\$ 423	\$ -	\$ 8,145	\$ 34,395	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	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	Indiana 15 Regional Planning
Cash and investments - beginning	\$ -	\$ 153,868	\$ 219,705	\$ 143,665	\$ 12,908
Receipts:					
Taxes	6,030,504	-	-	-	21,276
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	13,297	20,018	13,297	2,254
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>6,030,504</u>	<u>13,297</u>	<u>20,018</u>	<u>13,297</u>	<u>23,530</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6,030,504	-	13,833	8,816	23,458
Total disbursements	<u>6,030,504</u>	<u>-</u>	<u>13,833</u>	<u>8,816</u>	<u>23,458</u>
Excess (deficiency) of receipts over disbursements	-	13,297	6,185	4,481	72
Cash and investments - ending	<u>\$ -</u>	<u>\$ 167,165</u>	<u>\$ 225,890</u>	<u>\$ 148,146</u>	<u>\$ 12,980</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	AFLAC Cancer/Int Care Insurance	Automated Clearing House Debit	Community Corrections Project Income	Pre Trial Diversion	Dental Insurance
Cash and investments - beginning	\$ -	\$ 15,833	\$ 270,497	\$ 315,360	\$ 115
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	617,259	-	-
Fines and forfeits	-	-	-	52,710	-
Other receipts	29,013	-	276	-	116,760
Total receipts	29,013	-	617,535	52,710	116,760
Disbursements:					
Personal services	-	-	490,406	36,272	-
Supplies	-	-	13,827	492	-
Other services and charges	-	-	93,446	2,350	-
Capital outlay	-	-	-	30,218	-
Other disbursements	29,013	429	1,991	-	116,863
Total disbursements	29,013	429	599,670	69,332	116,863
Excess (deficiency) of receipts over disbursements	-	(429)	17,865	(16,622)	(103)
Cash and investments - ending	\$ -	\$ 15,404	\$ 288,362	\$ 298,738	\$ 12

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	16,575 ICJI Victim Assistance	Drug Court SAC Grant	Industrial Development Loan	AFLAC Short Term Disability	County Sheriff Continuing Education
Cash and investments - beginning	\$ (8,027)	\$ 3,372	\$ 65,061	\$ -	\$ 11,134
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	28,331	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,000	90	33,288	1,579
Total receipts	28,331	1,000	90	33,288	1,579
Disbursements:					
Personal services	36,792	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	2,909	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	33,288	-
Total disbursements	36,792	2,909	-	33,288	-
Excess (deficiency) of receipts over disbursements	(8,461)	(1,909)	90	-	1,579
Cash and investments - ending	\$ (16,488)	\$ 1,463	\$ 65,151	\$ -	\$ 12,713

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Distressed Road Repayment	AFLAC Critical Illness	Health RW Johnson Foundation	WebGIS Site Creation and Setup
Cash and investments - beginning	\$ 740,269	\$ -	\$ 5,136	\$ 11,500
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	103,709	8,619	-	-
Total receipts	<u>103,709</u>	<u>8,619</u>	<u>-</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	8,619	-	-
Total disbursements	<u>-</u>	<u>8,619</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>103,709</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 843,978</u>	<u>\$ -</u>	<u>\$ 5,136</u>	<u>\$ 11,500</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	93.069 Health Bioterrorism/Preparedness	GIS Data Exchange Grant	Community Correction SAC Grant	Boston Mutual/Liberty National Life Insurance
Cash and investments - beginning	\$ (15,143)	\$ 1,500	\$ 10,311	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	40,279	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	4,761	23,596
Total receipts	40,279	-	4,761	23,596
Disbursements:				
Personal services	7,552	-	-	-
Supplies	7,596	-	-	-
Other services and charges	9,988	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	7,889	23,596
Total disbursements	25,136	-	7,889	23,596
Excess (deficiency) of receipts over disbursements	15,143	-	(3,128)	-
Cash and investments - ending	\$ -	\$ 1,500	\$ 7,183	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Probation Drug Screens	Jury Pay	User Fee Continuing Education	Drug Court User Fee	DC HazMat Taskforce
Cash and investments - beginning	\$ 17,889	\$ 3,666	\$ 22,641	\$ 27,900	\$ 4,230
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	19,822	-	-	-	-
Fines and forfeits	-	4,054	6,542	8,067	-
Other receipts	-	-	-	-	-
Total receipts	19,822	4,054	6,542	8,067	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	2,526	-
Other services and charges	-	-	-	5,521	-
Capital outlay	-	-	-	-	-
Other disbursements	18,998	-	5,810	-	-
Total disbursements	18,998	-	5,810	8,047	-
Excess (deficiency) of receipts over disbursements	824	4,054	732	20	-
Cash and investments - ending	\$ 18,713	\$ 7,720	\$ 23,373	\$ 27,920	\$ 4,230

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Health Insurance (Clearing Acct)	Dubois Ruritan Park	AFLAC Accident Insurance	Vision Insurance	Alcohol and Drug Court User Fee
Cash and investments - beginning	\$ 1,275	\$ 38	\$ -	\$ 9	\$ 27,214
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	85,114
Other receipts	3,450,854	-	16,271	26,117	-
Total receipts	3,450,854	-	16,271	26,117	85,114
Disbursements:					
Personal services	-	-	-	-	50,493
Supplies	-	-	-	-	4,527
Other services and charges	-	-	-	-	1,328
Capital outlay	-	-	-	-	-
Other disbursements	3,452,129	-	16,271	26,117	-
Total disbursements	3,452,129	-	16,271	26,117	56,348
Excess (deficiency) of receipts over disbursements	(1,275)	-	-	-	28,766
Cash and investments - ending	\$ -	\$ 38	\$ -	\$ 9	\$ 55,980

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	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	\$ 21,792	\$ 12,230	\$ 15,233	\$ 11,035	\$ 28,905
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	18,000	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,500	-	-	-	335
Total receipts	2,500	-	-	18,000	335
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,009	-	-	4,754	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	821
Total disbursements	2,009	-	-	4,754	821
Excess (deficiency) of receipts over disbursements	491	-	-	13,246	(486)
Cash and investments - ending	\$ 22,283	\$ 12,230	\$ 15,233	\$ 24,281	\$ 28,419

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Community Corrections Commissary	Community Corrections Indigent	Superior Court Restitution	Circuit Court Adult Restitution	Drug Court Grants
Cash and investments - beginning	\$ 90,772	\$ 21,630	\$ 1,125	\$ 1,386	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	10,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	60,029	29,800	-	-	-
Total receipts	60,029	29,800	-	-	10,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	65,853	21,322	509	285	-
Total disbursements	65,853	21,322	509	285	-
Excess (deficiency) of receipts over disbursements	(5,824)	8,478	(509)	(285)	10,000
Cash and investments - ending	\$ 84,948	\$ 30,108	\$ 616	\$ 1,101	\$ 10,000

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	93.074 EBOLA Preparedness Grant	93.558 TANF Community Corrections	93.069 PHEP Base Grant	Drug Prosecution Grant	National Insurance Long Term Disability
Cash and investments - beginning	\$ 13,511	\$ 30	\$ -	\$ 26	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	5,275	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	15,998
Total receipts	-	-	5,275	-	15,998
Disbursements:					
Personal services	-	-	6,673	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	1,529	26	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	15,998
Total disbursements	-	-	8,202	26	15,998
Excess (deficiency) of receipts over disbursements	-	-	(2,927)	(26)	-
Cash and investments - ending	\$ 13,511	\$ 30	\$ (2,927)	\$ -	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Community Crossings Grant	Clerk ISETS Trust	Comm Correction Foundation Amelia Grant	Kalb HPV Grant	16.575 CASA VOCA Grant
Cash and investments - beginning	\$ 168,361	\$ 6,670	\$ 7,402	\$ 38,430	\$ (3,737)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	534,107	-	-	-	18,037
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	420,000	950,396	-	71,400	-
Total receipts	954,107	950,396	-	71,400	18,037
Disbursements:					
Personal services	-	-	-	49,316	18,198
Supplies	-	-	-	-	-
Other services and charges	-	-	3,742	1,669	-
Capital outlay	711,760	-	-	-	-
Other disbursements	210,708	944,682	-	-	-
Total disbursements	922,468	944,682	3,742	50,985	18,198
Excess (deficiency) of receipts over disbursements	31,639	5,714	(3,742)	20,415	(161)
Cash and investments - ending	\$ 200,000	\$ 12,384	\$ 3,660	\$ 58,845	\$ (3,898)

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	IN HS Foundation Grant	93,788 IN State Opioid Response Grant	Supreme Court Addiction Response	CASA Comfort Zone Donations	LOIT Special Distribution
Cash and investments - beginning	\$ -	\$ 55,136	\$ 60,000	\$ 3,275	\$ 238,271
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,512	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	8,486	210,708
Total receipts	3,512	-	-	8,486	210,708
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	13,193	-	9,047	-
Capital outlay	3,512	-	-	-	-
Other disbursements	-	-	19,600	-	420,000
Total disbursements	3,512	13,193	19,600	9,047	420,000
Excess (deficiency) of receipts over disbursements	-	(13,193)	(19,600)	(561)	(209,292)
Cash and investments - ending	\$ -	\$ 41,943	\$ 40,400	\$ 2,714	\$ 28,979

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	AFLAC Ben Extend	Court Recidivism Reduction Program	DCCC Pretrial Services Grant	21.019 CARES Test Site/Vaccine Clinic Grant	Probation (SAC) Grant
Cash and investments - beginning	\$ -	\$ 83	\$ 67,707	\$ 243,740	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	47,366	40,320	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,442	-	-	-	9,000
Total receipts	5,442	-	47,366	40,320	9,000
Disbursements:					
Personal services	-	-	92,270	88,829	-
Supplies	-	-	-	-	1,185
Other services and charges	-	-	6,995	195,231	2,900
Capital outlay	-	-	-	-	-
Other disbursements	5,442	-	11,096	-	-
Total disbursements	5,442	-	110,361	284,060	4,085
Excess (deficiency) of receipts over disbursements	-	-	(62,995)	(243,740)	4,915
Cash and investments - ending	\$ -	\$ 83	\$ 4,712	\$ -	\$ 4,915

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	16.034 Coronavirus Emergency Supp Grant	21.019 CARES Safety Awareness Grant	Adult Community Corrections Grant	DCCC Lilly Gift VII Grant	Probation Lilly Gift VII Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	34,357	58,802	900,583	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	151,574	15,333
Total receipts	<u>34,357</u>	<u>58,802</u>	<u>900,583</u>	<u>151,574</u>	<u>15,333</u>
Disbursements:					
Personal services	-	-	881,273	85,701	3,954
Supplies	3,194	-	10,000	321	-
Other services and charges	7,056	-	9,310	14,706	-
Capital outlay	84,364	3,405	-	-	-
Other disbursements	-	55,397	-	-	-
Total disbursements	<u>94,614</u>	<u>58,802</u>	<u>900,583</u>	<u>100,728</u>	<u>3,954</u>
Excess (deficiency) of receipts over disbursements	<u>(60,257)</u>	<u>-</u>	<u>-</u>	<u>50,846</u>	<u>11,379</u>
Cash and investments - ending	<u>\$ (60,257)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,846</u>	<u>\$ 11,379</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	93.268 Moderna Vaccine Grant	ARPA Coronavirus Local Fiscal Recovery	Forestry Sales	93.268 Immunization/Vaccine Supp 3
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	12,781	4,150,484	-	20,557
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	17	-	22,555	-
Total receipts	12,798	4,150,484	22,555	20,557
Disbursements:				
Personal services	-	-	-	24,703
Supplies	-	-	-	1,537
Other services and charges	12,499	6,373	-	1,515
Capital outlay	-	-	-	-
Other disbursements	-	-	22,555	-
Total disbursements	12,499	6,373	22,555	27,755
Excess (deficiency) of receipts over disbursements	299	4,144,111	-	(7,198)
Cash and investments - ending	\$ 299	\$ 4,144,111	\$ -	\$ (7,198)

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Child Advocacy	Overweight Vehicle Fines	Courthouse Fountain Maintenance	Corrections Construction	OCRA SIRS CCPWD Grant
Cash and investments - beginning	\$ 450	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	126,889
Charges for services	-	-	-	-	-
Fines and forfeits	-	6	-	-	-
Other receipts	-	-	5,418	9,607,238	-
Total receipts	-	6	5,418	9,607,238	126,889
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	8,293,628	-
Other disbursements	-	6	-	-	6,784
Total disbursements	-	6	-	8,293,628	6,784
Excess (deficiency) of receipts over disbursements	-	-	5,418	1,313,610	120,105
Cash and investments - ending	\$ 450	\$ -	\$ 5,418	\$ 1,313,610	\$ 120,105

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Probation - DC Comm Foundation Grant	93.323 COVID Testing Site Grant	Ct Recidivism Reduct Program #2	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 43,358,532
Receipts:				
Taxes	-	-	-	33,468,093
Licenses and permits	-	-	-	14,655
Intergovernmental receipts	-	100,000	64,575	15,458,252
Charges for services	-	-	-	53,705,030
Fines and forfeits	-	-	-	484,583
Other receipts	1,260	-	-	35,856,640
Total receipts	1,260	100,000	64,575	138,987,253
Disbursements:				
Personal services	-	-	62,531	16,238,360
Supplies	-	-	-	2,133,053
Other services and charges	1,260	110,290	-	6,401,469
Capital outlay	-	-	-	11,735,397
Other disbursements	-	-	-	93,767,075
Total disbursements	1,260	110,290	62,531	130,275,354
Excess (deficiency) of receipts over disbursements	-	(10,290)	2,044	8,711,899
Cash and investments - ending	\$ -	\$ (10,290)	\$ 2,044	\$ 52,070,431

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OTHER INFORMATION

DUBOIS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 478,391</u>	<u>\$ 288,749</u>

DUBOIS COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2021

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
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	5,462	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	600	11/18/1991	11/18/2026
Total of annual lease payments		<u>\$ 26,202</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	\$ 126,390	\$ 42,130
Notes and Loans Payable	Distressed Road Loan	<u>1,000,000</u>	<u>-</u>
Totals		<u>\$ 1,126,390</u>	<u>\$ 42,130</u>

DUBOIS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

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	6,829,139
Improvements other than buildings	1,409,977
Machinery, equipment, and vehicles	12,938,580
Construction in progress	<u>9,405,907</u>
Total governmental activities	<u>239,895,676</u>
Total capital assets	<u>\$ 239,895,676</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/>.