

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DUBOIS COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**

07/17/2024



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sandra L. Morton	01-01-23 to 12-31-24
County Treasurer	Laurel Stemply (interim) Craig M. Greulich	01-01-23 to 01-06-23 01-07-23 to 12-31-24
Clerk of the Circuit Court	Amy L. Kippenbrock	01-01-23 to 12-31-24
County Sheriff	Tom R. Kleinhelter	01-01-23 to 12-31-24
County Recorder	Jackie S. McPherron	01-01-23 to 12-31-24
President of the Board of County Commissioners	Chad A. Blessinger	01-01-23 to 12-31-24
President of the County Council	Michael W. Kluesner	01-01-23 to 12-31-24



## 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, 2023, 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, 2023, 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, 2023, 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)

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, 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 June 13, 2024, 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

June 13, 2024

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
After Settlement Collections	\$ 1,567,884	\$ 1,458,964	\$ 1,567,884	\$ 1,458,964
Sheriff's Inmate Trust	31,708	290,642	281,689	40,661
Jail Commissary	265,283	239,027	240,377	263,933
Clerk's Trust	579,381	1,596,726	1,546,287	629,820
General	6,653,383	15,411,314	13,687,686	8,377,011
Accident Report	25,553	3,039	-	28,592
Campaign Finance Enforcement - County	800	-	-	800
LIT ED County Share	12,850,799	3,237,463	2,859,261	13,229,001
City and Town Court Costs	41,809	10,240	51,234	815
Clerk's Records Perpetuation	252,770	29,093	33,014	248,849
Community Corrections Grant	3,730	-	-	3,730
Community Transition Program	43,846	12,175	-	56,021
Congressional School Interest	35,162	1,924	696	36,390
Congressional School Principal	17,402	-	-	17,402
Sales Disclosure - County Share	19,758	8,580	4,500	23,838
Cumulative Bridge	2,629,162	1,227,070	1,365,317	2,490,915
Cumulative Capital Development	1,551,273	856,774	816,346	1,591,701
Drug Free Community	42,212	39,904	36,863	45,253
Electronic Map Generation	4,500	-	-	4,500
Emergency Planning/Right To Know	69,101	7,195	7,493	68,803
Firearms Training	86,637	19,640	5,618	100,659
Health	1,397,898	1,269,109	801,589	1,865,418
Identification Security Protection	20,597	5,450	6,988	19,059
Local Health Maintenance	123,707	33,139	53,834	103,012
Local Road and Street	366,964	757,526	832,696	291,794
MVH Highway Restricted	-	3,058,699	3,058,699	-
Misdemeanant	250,761	26,577	72,357	204,981
Motor Vehicle Highway	1,751,767	3,044,504	3,319,380	1,476,891
Park Nonreverting Capital	252,289	2,545	119,116	135,718
Plat Book	137,689	14,470	4,000	148,159
Rainy Day	3,015,846	94,403	135,825	2,974,424
Recorder's Records Perpetuation	426,778	113,525	79,582	460,721
Sex and Violent Offender Administration	35,412	3,474	-	38,886
Solid Waste User Fees	299,211	478,824	423,247	354,788
Surplus Tax	780	48,411	48,666	525
Surveyor's Corner Perpetuation	169,073	27,250	6,819	189,504
Tax Sale Fees	-	7,500	7,500	-
Tax Sale Redemption	1,545	19,709	20,337	917
Tax Sale Surplus	124,338	141,516	141,173	124,681
Local Health Department Trust Account	224,595	23,376	15,526	232,445
Vehicle Inspection	5,142	-	-	5,142
Court Appointed Special Advocate (CASA)	77,075	142,607	145,108	74,574
Auditor's Ineligible Deductions	65,175	2,797	3,853	64,119
County Elected Officials Training	27,838	5,450	7,714	25,574
Park And Recreation	243,343	232,243	152,626	322,960
County Offender Transportation Fund	4,076	693	-	4,769
Statewide 911	582,228	658,965	776,171	465,022
Property Reassessment (2015)	1,394,703	313,778	406,855	1,301,626
LIT - CR Jail Construction	3,899,946	3,459,904	1,647,299	5,712,551
Prosecutor Forfeiture	3,767	1,700	1,801	3,666
Opioid Settlement Restricted	102,564	29,195	-	131,759
Opioid Settlement Unrestricted	43,956	7,865	-	51,821
Adult Probation Administrative	173,310	106,324	48,754	230,880
Juvenile Probation Administrative	9,635	2,980	1,827	10,788
Alternate Dispute Resolution	14,782	3,020	3,743	14,059
Donations Sheriff	28,543	891	-	29,434
Payroll Clearing	-	11,651,602	11,651,602	-
Payroll Withholding - Insurance	-	299,165	266,468	32,697
Payroll Withholding - Deferred Compensation	-	125,037	125,037	-
Payroll Withholding - Federal	-	923,717	923,717	-
Payroll Withholding - FICA & Medicare	-	1,727,196	1,727,196	-
Payroll Withholding - Local Tax	-	127,628	127,628	-
Payroll Withholding - PERF	-	482,997	482,997	-
Payroll Withholding - State	-	362,797	362,797	-
Payroll Withholding - Wage Garnishments	-	76,155	76,155	-
Sheriff Pension Holding	-	80,981	80,981	-
Settlement	-	55,382,786	55,382,786	-
Surtax/Wheeltax	-	1,098,414	1,098,414	-
CVET Agency	-	465,752	465,752	-
Weed Lien Collections	-	20,950	20,950	-
Financial Institution Tax	-	622,966	622,966	-
State Fines and Forfeitures	4,782	21,306	23,976	2,112

DUBOIS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Infraction Judgements	832	12,967	12,722	1,077
Special Death Benefit	65	1,375	1,330	110
Sales Disclosure - State Share	1,480	8,580	8,830	1,230
Coroners Training & Con't Education	292	7,999	7,843	448
Interstate Compact - State Share	62	683	683	62
Mortgage Recording Fees - State Share	342	3,115	3,205	252
DLGF Homestead Property Data	-	3	3	-
Sex and Violent Offender Admin - State	-	386	386	-
Child Restraint Violations Fines	25	550	500	75
Forest Restoration (State Share)	846	375	847	374
Education Plate Fees Agency	-	525	525	-
Riverboat Revenue Sharing	12,133	513,333	488,592	36,874
Innkeepers Tax Collections	-	558,881	558,881	-
LIT - CS	-	10,221,312	10,221,312	-
LIT - ED	-	6,814,208	6,814,208	-
93.563 Title IV-D Incentive	180,734	12,994	-	193,728
93.563 Prosecutor IV-D Incentive-Post Oct '99	228,901	19,556	124,030	124,427
93.563 Clerk IV-D Incentive-Post Oct '99	153,198	12,994	8,222	157,970
Indiana 15 Regional Planning	13,768	21,809	24,437	11,140
AFLAC Cancer/Int Care Insurance	-	27,426	25,602	1,824
Automated Clearing House Debit	15,174	-	267	14,907
Community Corrections Project Income	391,909	744,331	804,351	331,889
Pre Trial Diversion	267,012	62,600	83,893	245,719
Dental Insurance	39	127,642	127,641	40
16.575 ICJL Victim Assistance	(7,906)	37,411	33,159	(3,654)
Drug Court SAC Grant	2,243	-	2,243	-
Industrial Development Loan	65,344	779	-	66,123
AFLAC Short Term Disability	-	38,826	36,312	2,514
County Sheriff Continuing Education	14,304	1,952	-	16,256
Distressed Road Repayment	946,937	121,698	1,000,000	68,635
AFLAC Critical Illness	-	10,617	9,905	712
Health RW Johnson Foundation	5,136	-	34	5,102
WebGIS Site Creation and Setup	11,500	-	-	11,500
93.069 Health Bioterrorism/Preparedness	(404)	24,016	23,612	-
GIS Data Exchange Grant	1,500	-	-	1,500
Community Correction SAC Grant	690	5,000	2,359	3,331
Boston Mutual/Liberty National Life Insurance	-	14,557	13,877	680
Probation Drug Screens	19,377	29,286	35,077	13,586
Jury Pay	11,744	8,262	-	20,006
User Fee Continuing Education	23,615	8,261	8,669	23,207
Drug Court User Fee	90,372	11,479	19,492	82,359
DC HazMat Taskforce	4,230	-	-	4,230
Health Insurance (Clearing Acct)	666	4,070,283	4,070,949	-
Dubois Ruritan Park	38	-	-	38
AFLAC Accident Insurance	-	17,139	16,033	1,106
Vision Insurance	9	31,932	31,932	9
DC Health Partnership Grant	21,913	-	70	21,843
16.922 Federal Equitable Sharing (Pros Atty)	12,230	-	-	12,230
St Charles Annex Maintenance	32,356	18,000	9,259	41,097
Sheriff Community Strike Fund	29,176	2,770	8,364	23,582
Community Corrections Commissary	65,957	90,810	87,879	68,888
Community Corrections Indigent	33,179	32,972	43,796	22,355
Superior Court Restitution	62	260	322	-
Circuit Court Adult Restitution	493	-	493	-
Drug Court Grants	10,000	10,000	14,136	5,864
93.074 EBOLA Preparedness Grant	13,511	-	-	13,511
93.069 PHEP Base Grant	-	6,978	8,367	(1,389)
National Insurance Long Term Disability	-	18,736	18,736	-
Community Crossings Grant	45,914	1,581,973	1,585,926	41,961
Clerk ISETS Trust	9,192	523,848	524,811	8,229
Comm Correction Foundation Amelia Grant	10	-	10	-
Kalb HPV Grant	1,972	-	1,972	-
16.575 CASA VOCA Grant	(3,857)	18,076	18,005	(3,786)
IN HS Foundation Grant	(3,897)	3,897	-	-
93.788 IN State Opioid Response Grant	33,769	15,000	11,607	37,162
Supreme Court Addiction Response	4,000	-	4,000	-
CASA Comfort Zone Donations	13,090	7,891	6,617	14,364
LOIT Special Distribution	28,979	45,914	74,893	-
AFLAC Ben Extend	-	10,039	9,386	653
Court Recidivism Reduction Program	12,179	-	-	12,179
DCCC IOCS Pretrial Services Grant	1,884	117,023	116,791	2,116
Probation (SAC) Grant	7,875	7,100	7,682	7,293

DUBOIS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
DCCC Lilly Gift VII Grant	51,405	76,667	109,005	19,067
Probation Lilly Gift VII Grant	7,016	-	3,513	3,503
ARPA Coronavirus Local Fiscal Recovery	5,916,761	87	2,004,591	3,912,257
93.268 Immunization/Vaccine Supp 3	-	21,422	50,888	(29,466)
Child Advocacy	450	-	-	450
Overweight Vehicle Fines	-	6	6	-
Courthouse Fountain Maintenance	691	1,679	300	2,070
Corrections Construction	6,849	-	-	6,849
Probation - DC Comm Foundation Grant	63	-	63	-
93.323 COVID Testing Site Grant	32,883	-	29,905	2,978
Ct Recidivism Reduct Program #2	2,044	62,531	64,456	119
93.539 Immunization HIP Grant	(13,690)	61,686	47,996	-
21.032 LATCF	50,000	50,000	64,497	35,503
JRAC Community Coordination Grant	91,699	9,000	55,869	44,830
16.838 COSSAP Grant	(10,811)	93,646	88,424	(5,589)
Courthouse Monument Maintenance	57,929	-	5,000	52,929
Veteran Service Office Support	35,043	14,214	3,472	45,785
93.354 Health Co Ag Survey Grant	379	-	379	-
97.067 Federal Grant Pass Thru	(56,246)	69,500	13,254	-
15.916 Park & Rec NR LWCF Grant	(126,329)	126,329	-	-
93.354 Public Health Crisis Response CoAg Grant	592,739	220,000	87,854	724,885
Rural Economic Grant (H.E.L.P.)	20,000	-	20,000	-
93.391 I-HOPE COVID Grant	-	6,549	6,549	-
Adult Community Corrections Grant	-	846,303	842,465	3,838
Forestry Sales	-	18,974	18,974	-
Distressed Road Loan	-	1,000,000	-	1,000,000
Probation User Programming	-	1,760	-	1,760
93.558 TANF Community Corrections	30	-	30	-
IDOC Pretrial Services Grant	-	54,280	54,136	144
Totals	<u>\$ 51,537,367</u>	<u>\$ 140,908,700</u>	<u>\$ 139,033,483</u>	<u>\$ 53,412,584</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.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the 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.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. 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.

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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 funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2023.

**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.

OTHER INFORMATION

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report
Cash and investments - beginning	\$ 1,567,884	\$ 31,708	\$ 265,283	\$ 579,381	\$ 6,653,383	\$ 25,553
Receipts:						
Taxes	-	-	-	-	7,033,243	-
Licenses and permits	-	-	-	-	10,641	-
Intergovernmental receipts	-	-	-	-	5,417,664	-
Charges for services	-	-	-	-	472,898	3,039
Fines and forfeits	-	-	-	-	117,610	-
Other receipts	1,458,964	290,642	239,027	1,596,726	2,359,258	-
Total receipts	1,458,964	290,642	239,027	1,596,726	15,411,314	3,039
Disbursements:						
Personal services	-	-	-	-	10,559,440	-
Supplies	-	-	-	-	158,429	-
Other services and charges	-	-	-	-	2,770,069	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	99,159	-
Other disbursements	1,567,884	281,689	240,377	1,546,287	100,589	-
Total disbursements	1,567,884	281,689	240,377	1,546,287	13,687,686	-
Excess (deficiency) of receipts over (under) disbursements	(108,920)	8,953	(1,350)	50,439	1,723,628	3,039
Cash and investments - ending	\$ 1,458,964	\$ 40,661	\$ 263,933	\$ 629,820	\$ 8,377,011	\$ 28,592

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Campaign Finance Enforcement - County	LIT ED County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections Grant	Community Transition Program
Cash and investments - beginning	\$ 800	\$ 12,850,799	\$ 41,809	\$ 252,770	\$ 3,730	\$ 43,846
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	3,183,150	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	10,240	29,093	-	-
Other receipts	-	54,313	-	-	-	12,175
Total receipts	-	3,237,463	10,240	29,093	-	12,175
Disbursements:						
Personal services	-	777,691	-	18,213	-	-
Supplies	-	-	-	3,860	-	-
Other services and charges	-	1,420,722	-	1,350	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	560,848	-	9,591	-	-
Other disbursements	-	100,000	51,234	-	-	-
Total disbursements	-	2,859,261	51,234	33,014	-	-
Excess (deficiency) of receipts over (under) disbursements	-	378,202	(40,994)	(3,921)	-	12,175
Cash and investments - ending	\$ 800	\$ 13,229,001	\$ 815	\$ 248,849	\$ 3,730	\$ 56,021

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 35,162	\$ 17,402	\$ 19,758	\$ 2,629,162	\$ 1,551,273	\$ 42,212
Receipts:						
Taxes	-	-	-	995,782	784,642	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	99,318	72,132	-
Charges for services	-	-	8,580	-	-	-
Fines and forfeits	-	-	-	-	-	39,904
Other receipts	1,924	-	-	131,970	-	-
Total receipts	1,924	-	8,580	1,227,070	856,774	39,904
Disbursements:						
Personal services	-	-	-	307,267	-	5,204
Supplies	-	-	-	207,594	-	-
Other services and charges	-	-	4,500	131,777	-	31,659
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	718,679	816,346	-
Other disbursements	696	-	-	-	-	-
Total disbursements	696	-	4,500	1,365,317	816,346	36,863
Excess (deficiency) of receipts over (under) disbursements	1,228	-	4,080	(138,247)	40,428	3,041
Cash and investments - ending	\$ 36,390	\$ 17,402	\$ 23,838	\$ 2,490,915	\$ 1,591,701	\$ 45,253

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Electronic Map Generation	Emergency Planning/Right To Know	Firearms Training	Health	Identification Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 4,500	\$ 69,101	\$ 86,637	\$ 1,397,898	\$ 20,597	\$ 123,707
Receipts:						
Taxes	-	-	-	316,710	-	-
Licenses and permits	-	-	19,640	-	-	-
Intergovernmental receipts	-	-	-	29,115	-	33,139
Charges for services	-	-	-	535,397	5,450	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,195	-	387,887	-	-
Total receipts	-	7,195	19,640	1,269,109	5,450	33,139
Disbursements:						
Personal services	-	-	-	776,153	-	22,254
Supplies	-	1,445	-	20,173	-	-
Other services and charges	-	6,048	-	5,263	6,988	5,564
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	26,016
Other disbursements	-	-	5,618	-	-	-
Total disbursements	-	7,493	5,618	801,589	6,988	53,834
Excess (deficiency) of receipts over (under) disbursements	-	(298)	14,022	467,520	(1,538)	(20,695)
Cash and investments - ending	\$ 4,500	\$ 68,803	\$ 100,659	\$ 1,865,418	\$ 19,059	\$ 103,012

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Local Road and Street	MVH Highway Restricted	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Plat Book
Cash and investments - beginning	\$ 366,964	\$ -	\$ 250,761	\$ 1,751,767	\$ 252,289	\$ 137,689
Receipts:						
Taxes	-	-	26,577	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	737,695	1,901,497	-	2,697,771	-	-
Charges for services	-	-	-	1,685	-	14,470
Fines and forfeits	-	-	-	-	-	-
Other receipts	19,831	1,157,202	-	345,048	2,545	-
Total receipts	<u>757,526</u>	<u>3,058,699</u>	<u>26,577</u>	<u>3,044,504</u>	<u>2,545</u>	<u>14,470</u>
Disbursements:						
Personal services	-	669,477	39,549	1,410,077	-	-
Supplies	633,405	854,092	-	243,319	-	-
Other services and charges	199,291	4,375	27,311	400,457	-	4,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,179,456	-	132,443	119,116	-
Other disbursements	-	351,299	5,497	1,133,084	-	-
Total disbursements	<u>832,696</u>	<u>3,058,699</u>	<u>72,357</u>	<u>3,319,380</u>	<u>119,116</u>	<u>4,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(75,170)</u>	<u>-</u>	<u>(45,780)</u>	<u>(274,876)</u>	<u>(116,571)</u>	<u>10,470</u>
Cash and investments - ending	<u>\$ 291,794</u>	<u>\$ -</u>	<u>\$ 204,981</u>	<u>\$ 1,476,891</u>	<u>\$ 135,718</u>	<u>\$ 148,159</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Rainy Day	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Solid Waste User Fees	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 3,015,846	\$ 426,778	\$ 35,412	\$ 299,211	\$ 780	\$ 169,073
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	36,458	-	-	-	-	-
Charges for services	-	98,128	3,474	462,514	48,411	27,250
Fines and forfeits	-	-	-	-	-	-
Other receipts	57,945	15,397	-	16,310	-	-
Total receipts	94,403	113,525	3,474	478,824	48,411	27,250
Disbursements:						
Personal services	769	21,846	-	248,748	-	2,809
Supplies	-	-	-	174,499	-	-
Other services and charges	103,337	-	-	-	-	3,160
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	850
Other disbursements	31,719	57,736	-	-	48,666	-
Total disbursements	135,825	79,582	-	423,247	48,666	6,819
Excess (deficiency) of receipts over (under) disbursements	(41,422)	33,943	3,474	55,577	(255)	20,431
Cash and investments - ending	\$ 2,974,424	\$ 460,721	\$ 38,886	\$ 354,788	\$ 525	\$ 189,504

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Court Appointed Special Advocate (CASA)
Cash and investments - beginning	\$ -	\$ 1,545	\$ 124,338	\$ 224,595	\$ 5,142	\$ 77,075
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	23,376	-	40,782
Charges for services	7,500	-	141,516	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	19,709	-	-	-	101,825
Total receipts	7,500	19,709	141,516	23,376	-	142,607
Disbursements:						
Personal services	-	-	-	-	-	100,390
Supplies	-	-	-	-	-	1,010
Other services and charges	-	-	-	14,719	-	40,754
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	807	-	2,954
Other disbursements	7,500	20,337	141,173	-	-	-
Total disbursements	7,500	20,337	141,173	15,526	-	145,108
Excess (deficiency) of receipts over (under) disbursements	-	(628)	343	7,850	-	(2,501)
Cash and investments - ending	\$ -	\$ 917	\$ 124,681	\$ 232,445	\$ 5,142	\$ 74,574

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Auditor's Ineligible Deductions	County Elected Officials Training	Park And Recreation	County Offender Transportation Fund	Statewide 911	Property Reassessment (2015)
Cash and investments - beginning	\$ 65,175	\$ 27,838	\$ 243,343	\$ 4,076	\$ 582,228	\$ 1,394,703
Receipts:						
Taxes	-	-	111,276	-	-	233,966
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	10,230	-	-	21,509
Charges for services	2,797	5,450	63,813	630	658,965	-
Fines and forfeits	-	-	-	-	-	250
Other receipts	-	-	46,924	63	-	58,053
Total receipts	2,797	5,450	232,243	693	658,965	313,778
Disbursements:						
Personal services	-	-	149,939	-	669,598	4,314
Supplies	-	-	18	-	-	-
Other services and charges	-	7,714	2,669	-	106,573	398,454
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	3,853	-	-	-	-	4,024
Other disbursements	-	-	-	-	-	63
Total disbursements	3,853	7,714	152,626	-	776,171	406,855
Excess (deficiency) of receipts over (under) disbursements	(1,056)	(2,264)	79,617	693	(117,206)	(93,077)
Cash and investments - ending	\$ 64,119	\$ 25,574	\$ 322,960	\$ 4,769	\$ 465,022	\$ 1,301,626

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	LIT - CR Jail Construction	Prosecutor Forfeiture	Opioid Settlement Restricted	Opioid Settlement Unrestricted	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 3,899,946	\$ 3,767	\$ 102,564	\$ 43,956	\$ 173,310	\$ 9,635
Receipts:						
Taxes	3,407,104	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	106,324	2,980
Fines and forfeits	-	1,700	-	-	-	-
Other receipts	52,800	-	29,195	7,865	-	-
Total receipts	3,459,904	1,700	29,195	7,865	106,324	2,980
Disbursements:						
Personal services	30,000	-	-	-	48,754	1,827
Supplies	1,925	-	-	-	-	-
Other services and charges	1,890	171	-	-	-	-
Debt service - principal and interest	811,500	-	-	-	-	-
Capital outlay	801,984	1,630	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,647,299	1,801	-	-	48,754	1,827
Excess (deficiency) of receipts over (under) disbursements	1,812,605	(101)	29,195	7,865	57,570	1,153
Cash and investments - ending	\$ 5,712,551	\$ 3,666	\$ 131,759	\$ 51,821	\$ 230,880	\$ 10,788

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Alternate Dispute Resolution	Donations Sheriff	Payroll Clearing	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal
Cash and investments - beginning	\$ 14,782	\$ 28,543	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	3,020	-	-	-	-	-
Other receipts	-	891	11,651,602	299,165	125,037	923,717
Total receipts	<u>3,020</u>	<u>891</u>	<u>11,651,602</u>	<u>299,165</u>	<u>125,037</u>	<u>923,717</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,743	-	11,651,602	266,468	125,037	923,717
Total disbursements	<u>3,743</u>	<u>-</u>	<u>11,651,602</u>	<u>266,468</u>	<u>125,037</u>	<u>923,717</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(723)</u>	<u>891</u>	<u>-</u>	<u>32,697</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 14,059</u>	<u>\$ 29,434</u>	<u>\$ -</u>	<u>\$ 32,697</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, 2023

	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Sheriff Pension Holding
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	15,956
Fines and forfeits	-	-	-	-	-	21,268
Other receipts	1,727,196	127,628	482,997	362,797	76,155	43,757
Total receipts	1,727,196	127,628	482,997	362,797	76,155	80,981
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,727,196	127,628	482,997	362,797	76,155	80,981
Total disbursements	1,727,196	127,628	482,997	362,797	76,155	80,981
Excess (deficiency) of receipts over (under) 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, 2023

	Settlement	Surtax/Wheeltax	CVET Agency	Weed Lien Collections	Financial Institution Tax	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,782
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,098,414	465,752	-	622,966	-
Charges for services	55,382,786	-	-	20,950	-	-
Fines and forfeits	-	-	-	-	-	21,306
Other receipts	-	-	-	-	-	-
Total receipts	<u>55,382,786</u>	<u>1,098,414</u>	<u>465,752</u>	<u>20,950</u>	<u>622,966</u>	<u>21,306</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>55,382,786</u>	<u>1,098,414</u>	<u>465,752</u>	<u>20,950</u>	<u>622,966</u>	<u>23,976</u>
Total disbursements	<u>55,382,786</u>	<u>1,098,414</u>	<u>465,752</u>	<u>20,950</u>	<u>622,966</u>	<u>23,976</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	(2,670)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,112</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 832	\$ 65	\$ 1,480	\$ 292	\$ 62	\$ 342
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	8,580	7,999	620	3,115
Fines and forfeits	12,967	1,375	-	-	-	-
Other receipts	-	-	-	-	63	-
Total receipts	<u>12,967</u>	<u>1,375</u>	<u>8,580</u>	<u>7,999</u>	<u>683</u>	<u>3,115</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>12,722</u>	<u>1,330</u>	<u>8,830</u>	<u>7,843</u>	<u>683</u>	<u>3,205</u>
Total disbursements	<u>12,722</u>	<u>1,330</u>	<u>8,830</u>	<u>7,843</u>	<u>683</u>	<u>3,205</u>
Excess (deficiency) of receipts over (under) disbursements	<u>245</u>	<u>45</u>	<u>(250)</u>	<u>156</u>	<u>-</u>	<u>(90)</u>
Cash and investments - ending	<u>\$ 1,077</u>	<u>\$ 110</u>	<u>\$ 1,230</u>	<u>\$ 448</u>	<u>\$ 62</u>	<u>\$ 252</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	DLGF Homestead Property Data	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Forest Restoration (State Share)	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ -	\$ -	\$ 25	\$ 846	\$ -	\$ 12,133
Receipts:						
Taxes	-	-	-	-	-	267,947
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	245,386
Charges for services	3	386	-	375	-	-
Fines and forfeits	-	-	550	-	-	-
Other receipts	-	-	-	-	525	-
Total receipts	<u>3</u>	<u>386</u>	<u>550</u>	<u>375</u>	<u>525</u>	<u>513,333</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>3</u>	<u>386</u>	<u>500</u>	<u>847</u>	<u>525</u>	<u>488,592</u>
Total disbursements	<u>3</u>	<u>386</u>	<u>500</u>	<u>847</u>	<u>525</u>	<u>488,592</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>50</u>	<u>(472)</u>	<u>-</u>	<u>24,741</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ 374</u>	<u>\$ -</u>	<u>\$ 36,874</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Innkeepers Tax Collections	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	\$ -	\$ -	\$ -	\$ 180,734	\$ 228,901	\$ 153,198
Receipts:						
Taxes	558,881	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	10,221,312	6,814,208	12,994	19,556	12,994
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>558,881</u>	<u>10,221,312</u>	<u>6,814,208</u>	<u>12,994</u>	<u>19,556</u>	<u>12,994</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>558,881</u>	<u>10,221,312</u>	<u>6,814,208</u>	<u>-</u>	<u>124,030</u>	<u>8,222</u>
Total disbursements	<u>558,881</u>	<u>10,221,312</u>	<u>6,814,208</u>	<u>-</u>	<u>124,030</u>	<u>8,222</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,994</u>	<u>(104,474)</u>	<u>4,772</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 193,728</u>	<u>\$ 124,427</u>	<u>\$ 157,970</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Indiana 15 Regional Planning	AFLAC Cancer/Int Care Insurance	Automated Clearing House Debit	Community Corrections Project Income	Pre Trial Diversion	Dental Insurance
Cash and investments - beginning	\$ 13,768	\$ -	\$ 15,174	\$ 391,909	\$ 267,012	\$ 39
Receipts:						
Taxes	19,973	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,836	-	-	-	-	-
Charges for services	-	-	-	736,434	-	-
Fines and forfeits	-	-	-	-	62,600	-
Other receipts	-	27,426	-	7,897	-	127,642
Total receipts	<u>21,809</u>	<u>27,426</u>	<u>-</u>	<u>744,331</u>	<u>62,600</u>	<u>127,642</u>
Disbursements:						
Personal services	-	-	-	712,304	42,852	-
Supplies	-	-	-	9,722	148	-
Other services and charges	-	-	-	77,464	3,047	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	37,846	-
Other disbursements	24,437	25,602	267	4,861	-	127,641
Total disbursements	<u>24,437</u>	<u>25,602</u>	<u>267</u>	<u>804,351</u>	<u>83,893</u>	<u>127,641</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(2,628)</u>	<u>1,824</u>	<u>(267)</u>	<u>(60,020)</u>	<u>(21,293)</u>	<u>1</u>
Cash and investments - ending	<u>\$ 11,140</u>	<u>\$ 1,824</u>	<u>\$ 14,907</u>	<u>\$ 331,889</u>	<u>\$ 245,719</u>	<u>\$ 40</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	16.575 ICJI Victim Assistance	Drug Court SAC Grant	Industrial Development Loan	AFLAC Short Term Disability	County Sheriff Continuing Education	Distressed Road Repayment
Cash and investments - beginning	\$ (7,906)	\$ 2,243	\$ 65,344	\$ -	\$ 14,304	\$ 946,937
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	37,411	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	779	38,826	1,952	121,698
Total receipts	37,411	-	779	38,826	1,952	121,698
Disbursements:						
Personal services	33,159	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	2,243	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	36,312	-	1,000,000
Total disbursements	33,159	2,243	-	36,312	-	1,000,000
Excess (deficiency) of receipts over (under) disbursements	4,252	(2,243)	779	2,514	1,952	(878,302)
Cash and investments - ending	\$ (3,654)	\$ -	\$ 66,123	\$ 2,514	\$ 16,256	\$ 68,635

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	AFLAC Critical Illness	Health RW Johnson Foundation	WebGIS Site Creation and Setup	93.069 Health Bioterrorism/Preparedness	GIS Data Exchange Grant
Cash and investments - beginning	\$ -	\$ 5,136	\$ 11,500	\$ (404)	\$ 1,500
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	24,016	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	10,617	-	-	-	-
Total receipts	10,617	-	-	24,016	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	16,302	-
Other services and charges	-	34	-	7,310	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,905	-	-	-	-
Total disbursements	9,905	34	-	23,612	-
Excess (deficiency) of receipts over (under) disbursements	712	(34)	-	404	-
Cash and investments - ending	\$ 712	\$ 5,102	\$ 11,500	\$ -	\$ 1,500

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Community Correction SAC Grant	Boston Mutual/Liberty National Life Insurance	Probation Drug Screens	Jury Pay	User Fee Continuing Education	Drug Court User Fee
Cash and investments - beginning	\$ 690	\$ -	\$ 19,377	\$ 11,744	\$ 23,615	\$ 90,372
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	29,286	-	-	-
Fines and forfeits	-	-	-	8,262	8,261	11,479
Other receipts	5,000	14,557	-	-	-	-
Total receipts	5,000	14,557	29,286	8,262	8,261	11,479
Disbursements:						
Personal services	-	-	-	-	-	8,554
Supplies	2,359	-	-	-	-	1,446
Other services and charges	-	-	35,077	-	-	9,492
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	13,877	-	-	8,669	-
Total disbursements	2,359	13,877	35,077	-	8,669	19,492
Excess (deficiency) of receipts over (under) disbursements	2,641	680	(5,791)	8,262	(408)	(8,013)
Cash and investments - ending	\$ 3,331	\$ 680	\$ 13,586	\$ 20,006	\$ 23,207	\$ 82,359

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	DC HazMat Taskforce	Health Insurance (Clearing Acct)	Dubois Ruritan Park	AFLAC Accident Insurance	Vision Insurance	DC Health Partnership Grant
Cash and investments - beginning	\$ 4,230	\$ 666	\$ 38	\$ -	\$ 9	\$ 21,913
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,070,283	-	17,139	31,932	-
Total receipts	-	4,070,283	-	17,139	31,932	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	70
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	4,070,949	-	16,033	31,932	-
Total disbursements	-	4,070,949	-	16,033	31,932	70
Excess (deficiency) of receipts over (under) disbursements	-	(666)	-	1,106	-	(70)
Cash and investments - ending	\$ 4,230	\$ -	\$ 38	\$ 1,106	\$ 9	\$ 21,843

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	16,922 Federal Equitable Sharing (Pros Atty)	St Charles Annex Maintenance	Sheriff Community Strike Fund	Community Corrections Commissary	Community Corrections Indigent	Superior Court Restitution
Cash and investments - beginning	\$ 12,230	\$ 32,356	\$ 29,176	\$ 65,957	\$ 33,179	\$ 62
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	18,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	2,770	90,810	32,972	260
Total receipts	-	18,000	2,770	90,810	32,972	260
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	9,259	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	8,364	87,879	43,796	322
Total disbursements	-	9,259	8,364	87,879	43,796	322
Excess (deficiency) of receipts over (under) disbursements	-	8,741	(5,594)	2,931	(10,824)	(62)
Cash and investments - ending	\$ 12,230	\$ 41,097	\$ 23,582	\$ 68,888	\$ 22,355	\$ -

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Circuit Court Adult Restitution	Drug Court Grants	93.074 EBOLA Preparedness Grant	93.069 PHEP Base Grant	National Insurance Long Term Disability	Community Crossings Grant
Cash and investments - beginning	\$ 493	\$ 10,000	\$ 13,511	\$ -	\$ -	\$ 45,914
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	10,000	-	6,978	-	1,155,780
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	18,736	426,193
Total receipts	-	10,000	-	6,978	18,736	1,581,973
Disbursements:						
Personal services	-	2,224	-	-	-	-
Supplies	-	3,149	-	-	-	-
Other services and charges	-	8,763	-	2,158	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	6,209	-	1,515,704
Other disbursements	493	-	-	-	18,736	70,222
Total disbursements	493	14,136	-	8,367	18,736	1,585,926
Excess (deficiency) of receipts over (under) disbursements	(493)	(4,136)	-	(1,389)	-	(3,953)
Cash and investments - ending	\$ -	\$ 5,864	\$ 13,511	\$ (1,389)	\$ -	\$ 41,961

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Clerk ISETS Trust	Comm Correction Foundation Amelia Grant	Kalb HPV Grant	16,575 CASA VOCA Grant	IN HS Foundation Grant	93,788 IN State Opioid Response Grant
Cash and investments - beginning	\$ 9,192	\$ 10	\$ 1,972	\$ (3,857)	\$ (3,897)	\$ 33,769
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	18,076	3,897	15,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	523,848	-	-	-	-	-
Total receipts	523,848	-	-	18,076	3,897	15,000
Disbursements:						
Personal services	-	-	1,972	18,005	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	10	-	-	-	11,607
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	524,811	-	-	-	-	-
Total disbursements	524,811	10	1,972	18,005	-	11,607
Excess (deficiency) of receipts over (under) disbursements	(963)	(10)	(1,972)	71	3,897	3,393
Cash and investments - ending	\$ 8,229	\$ -	\$ -	\$ (3,786)	\$ -	\$ 37,162

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Supreme Court Addiction Response	CASA Comfort Zone Donations	LOIT Special Distribution	AFLAC Ben Extend	Court Recidivism Reduction Program	DCCC IOCS Pretrial Services Grant
Cash and investments - beginning	\$ 4,000	\$ 13,090	\$ 28,979	\$ -	\$ 12,179	\$ 1,884
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	117,023
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,891	45,914	10,039	-	-
Total receipts	-	7,891	45,914	10,039	-	117,023
Disbursements:						
Personal services	-	-	-	-	-	111,791
Supplies	-	-	-	-	-	-
Other services and charges	4,000	6,617	-	-	-	5,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	74,893	9,386	-	-
Total disbursements	4,000	6,617	74,893	9,386	-	116,791
Excess (deficiency) of receipts over (under) disbursements	(4,000)	1,274	(28,979)	653	-	232
Cash and investments - ending	\$ -	\$ 14,364	\$ -	\$ 653	\$ 12,179	\$ 2,116

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Probation (SAC) Grant	DCCC Lilly Gift VII Grant	Probation Lilly Gift VII Grant	ARPA Coronavirus Local Fiscal Recovery	93.268 Immunization/Vaccine Supp 3	Child Advocacy
Cash and investments - beginning	\$ 7,875	\$ 51,405	\$ 7,016	\$ 5,916,761	\$ -	\$ 450
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	21,422	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,100	76,667	-	87	-	-
Total receipts	7,100	76,667	-	87	21,422	-
Disbursements:						
Personal services	-	97,131	3,513	9,671	31,202	-
Supplies	2,645	1,989	-	-	-	-
Other services and charges	5,037	9,885	-	1,994,920	19,686	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	7,682	109,005	3,513	2,004,591	50,888	-
Excess (deficiency) of receipts over (under) disbursements	(582)	(32,338)	(3,513)	(2,004,504)	(29,466)	-
Cash and investments - ending	\$ 7,293	\$ 19,067	\$ 3,503	\$ 3,912,257	\$ (29,466)	\$ 450

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Overweight Vehicle Fines	Courthouse Fountain Maintenance	Corrections Construction	Probation - DC Comm Foundation Grant	93,323 COVID Testing Site Grant	Ct Recidivism Reduct Program #2
Cash and investments - beginning	\$ -	\$ 691	\$ 6,849	\$ 63	\$ 32,883	\$ 2,044
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	62,531
Charges for services	-	-	-	-	-	-
Fines and forfeits	6	-	-	-	-	-
Other receipts	-	1,679	-	-	-	-
Total receipts	6	1,679	-	-	-	62,531
Disbursements:						
Personal services	-	-	-	-	-	64,456
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	29,905	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6	300	-	63	-	-
Total disbursements	6	300	-	63	29,905	64,456
Excess (deficiency) of receipts over (under) disbursements	-	1,379	-	(63)	(29,905)	(1,925)
Cash and investments - ending	\$ -	\$ 2,070	\$ 6,849	\$ -	\$ 2,978	\$ 119

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	93,539 Immunization HIP Grant	21,032 LATCF	JRAC Community Coordination Grant	16,838 COSSAP Grant	Courthouse Monument Maintenance
Cash and investments - beginning	\$ (13,690)	\$ 50,000	\$ 91,699	\$ (10,811)	\$ 57,929
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	61,686	50,000	9,000	93,646	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>61,686</u>	<u>50,000</u>	<u>9,000</u>	<u>93,646</u>	<u>-</u>
Disbursements:					
Personal services	47,996	-	-	69,197	-
Supplies	-	-	-	4,204	-
Other services and charges	-	-	55,869	5,023	5,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	64,497	-	10,000	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>47,996</u>	<u>64,497</u>	<u>55,869</u>	<u>88,424</u>	<u>5,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>13,690</u>	<u>(14,497)</u>	<u>(46,869)</u>	<u>5,222</u>	<u>(5,000)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 35,503</u>	<u>\$ 44,830</u>	<u>\$ (5,589)</u>	<u>\$ 52,929</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Veteran Service Office Support	93.354 Health Co Ag Survey Grant	97.067 Federal Grant Pass Thru	15.916 Park & Rec NR LWCF Grant	93.354 Public Health Crisis Response CoAg Grant
Cash and investments - beginning	\$ 35,043	\$ 379	\$ (56,246)	\$ (126,329)	\$ 592,739
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	69,500	126,329	220,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	14,214	-	-	-	-
Total receipts	14,214	-	69,500	126,329	220,000
Disbursements:					
Personal services	-	379	-	-	76,812
Supplies	-	-	-	-	102
Other services and charges	3,472	-	13,254	-	10,588
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	352
Other disbursements	-	-	-	-	-
Total disbursements	3,472	379	13,254	-	87,854
Excess (deficiency) of receipts over (under) disbursements	10,742	(379)	56,246	126,329	132,146
Cash and investments - ending	\$ 45,785	\$ -	\$ -	\$ -	\$ 724,885

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Rural Economic Grant (H.E.L.P.)	93.391 I-HOPE COVID Grant	Adult Community Corrections Grant	Forestry Sales	Distressed Road Loan
Cash and investments - beginning	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	6,549	846,303	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	18,974	1,000,000
Total receipts	-	6,549	846,303	18,974	1,000,000
Disbursements:					
Personal services	16,604	-	823,429	-	-
Supplies	-	499	10,000	-	-
Other services and charges	-	6,050	9,036	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,396	-	-	18,974	-
Total disbursements	20,000	6,549	842,465	18,974	-
Excess (deficiency) of receipts over (under) disbursements	(20,000)	-	3,838	-	1,000,000
Cash and investments - ending	\$ -	\$ -	\$ 3,838	\$ -	\$ 1,000,000

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Probation User Programming	93.558 TANF Community Corrections	IDOC Pretrial Services Grant	Totals
Cash and investments - beginning	\$ -	\$ 30	\$ -	\$ 51,537,367
Receipts:				
Taxes	-	-	-	13,756,101
Licenses and permits	-	-	-	30,281
Intergovernmental receipts	-	-	54,280	36,828,681
Charges for services	1,760	-	-	58,897,521
Fines and forfeits	-	-	-	349,891
Other receipts	-	-	-	31,046,225
Total receipts	1,760	-	54,280	140,908,700
Disbursements:				
Personal services	-	-	54,136	18,089,706
Supplies	-	-	-	2,352,334
Other services and charges	-	30	-	8,048,721
Debt service - principal and interest	-	-	-	811,500
Capital outlay	-	-	-	6,112,364
Other disbursements	-	-	-	103,618,858
Total disbursements	-	30	54,136	139,033,483
Excess (deficiency) of receipts over (under) disbursements	1,760	(30)	144	1,875,217
Cash and investments - ending	\$ 1,760	\$ -	\$ 144	\$ 53,412,584

DUBOIS COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 597,793</u>	<u>\$ 495,348</u>

DUBOIS COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Albert Dilger	Ferdinand Dumpster Site	\$ 550	12/08/90	12/07/25
Bishop of Catholic Diocese of Evansville	Ireland Dumpster Site	425	02/23/23	05/06/28
David Lichlyter	Huntingburg Dumpster Site	550	09/01/22	09/01/27
Dubois County Indiana Building Corp	Justice Campus Building Project	1,623,000	05/17/21	01/01/41
Haysville Parks Inc	Haysville Dumpster Site	400	10/21/91	10/21/26
HGF Properties LLC	911 Tower Rental	5,255	01/01/21	12/31/25
Pitney Bowes	Postage Machine	2,639	07/01/20	06/30/25
Robert and Charlotte Hunter	Holland Dumpster Site	600	11/18/91	11/18/26
Schulthies Enterprises LLC	911 Tower Rental	15,576	03/01/21	03/01/26
Stanley Stetter	Pine Ridge Dumpster Site	<u>550</u>	12/14/90	12/14/25
Total governmental activities		<u>1,649,545</u>		
Total of annual lease payments		<u>\$ 1,649,545</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	\$ 42,130	\$ 42,130
Notes and Loans Payable	Distressed Road Loan	<u>1,000,000</u>	<u>-</u>
Total governmental activities		<u>1,042,130</u>	<u>42,130</u>
Totals		<u>\$ 1,042,130</u>	<u>\$ 42,130</u>

DUBOIS COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2023

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 1,886,000
Infrastructure	211,863,041
Buildings	7,146,286
Improvements other than buildings	1,980,951
Machinery, equipment, and vehicles	14,153,657
Construction in progress	<u>25,550,068</u>
Total governmental activities	<u>262,580,003</u>
Total capital assets	<u><u>\$ 262,580,003</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/>.