

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

DUBOIS COUNTY, INDIANA

January 1, 2015 to December 31, 2015



**FILED**  
12/08/2016



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### SCHEDULE OF OFFICIALS

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



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF DUBOIS COUNTY, INDIANA

We have examined the accompanying financial statement of Dubois County (County), for the period of January 1, 2015 to December 31, 2015. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, 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 comprehensive 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 these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2015 to December 31, 2015.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2015 to December 31, 2015, on the basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

October 3, 2016

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

DUBOIS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
After Settlement Collections	\$ 1,375,079	\$ 1,468,300	\$ 1,375,079	\$ 1,468,300
Sheriff's Inmate Trust	9,829	88,803	91,591	7,041
Jail Commissary	102,792	94,188	75,422	121,558
Clerk's Trust	322,144	2,551,039	2,524,955	348,228
General	2,766,189	7,005,000	7,545,607	2,225,582
Accident Report	6,857	2,410	-	9,267
Campaign Finance Enforcement - County	350	200	-	550
CEDIT County Share	10,347,526	2,559,578	3,272,907	9,634,197
Child Advocacy	450	-	-	450
City and Town Court Costs	633	10,191	10,082	742
Clerk's Records Perpetuation	153,725	19,079	2,108	170,696
COIT County Distributive Shares	1,571,101	3,055,020	3,022,881	1,603,240
Community Corrections	101,875	629,463	604,134	127,204
Community Transition Program	39,214	17,950	-	57,164
Congressional School Interest	36,359	210	696	35,873
Congressional School Principal	17,402	-	-	17,402
Sales Disclosure - County Share	9,758	4,610	5,056	9,312
Cumulative Bridge	2,636,078	854,291	1,047,655	2,442,714
Cumulative Capital Development	3,391,879	672,368	1,245,946	2,818,301
Drug Free Community	29,801	30,583	26,005	34,379
Electronic Map Generation	250	-	-	250
Emergency Planning/Right To Know	75,957	24,134	17,252	82,839
Enhanced Access	7,075	-	-	7,075
Firearms Training	55,112	12,380	8,819	58,673
Health	964,436	651,378	809,977	805,837
Identification Security Protection	62,560	3,312	1,500	64,372
Local Health Maintenance	41,311	33,139	12,125	62,325
Local Road and Street	155,500	360,701	304,382	211,819
Misdemeanant	130,757	44,183	27,249	147,691
Motor Vehicle Highway	1,190,887	3,420,996	3,482,722	1,129,161
Park Nonreverting Capital	286,016	50,621	47,430	289,207
Plat Book	71,040	12,600	-	83,640
Rainy Day	3,952,775	-	-	3,952,775
Reassessment - 2015	1,458,163	312,603	288,941	1,481,825
Recorder's Records Perpetuation	48,877	49,894	57,337	41,434
Sex and Violent Offender Administration	19,334	3,812	800	22,346
Solid Waste User Fees	223,661	296,921	355,791	164,791
Surplus Tax	128	48,746	48,669	205
Surveyor's Corner Perpetuation	45,364	7,340	4,363	48,341
Tax Sale Fees	70	6,160	5,950	280
Tax Sale Redemption	-	27,355	27,355	-
Tax Sale Surplus	33,367	50,324	28,452	55,239
Local Health Department Trust Account	152,252	23,438	18,252	157,438
Vehicle Inspection	2,867	295	-	3,162
Court Appointed Special Advocate (CASA)	15,897	55,485	57,424	13,958
Auditor's Ineligible Deductions	12,639	3,000	-	15,639
County Elected Officials Training	12,665	3,312	779	15,198
Park And Recreation	208,489	159,438	208,610	159,317
County Offender Transportation Fund	1,013	250	-	1,263
Statewide 911	654,893	574,284	552,586	676,591
Adult Probation Administrative	111,146	112,710	132,914	90,942
Juvenile Probation Administrative	58,338	6,248	54,577	10,009

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

DUBOIS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS

For the Year Ended December 31, 2015  
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Donations	10,320	2,248	2,799	9,769
Self-Insurance	35,402	3,077,305	3,005,321	107,386
Payroll Clearing	-	8,401,038	8,401,038	-
Payroll Withholding - Insurance	31,915	123,517	155,432	-
Payroll Withholding - Deferred Compensation	-	127,452	127,452	-
Payroll Withholding - Federal	-	883,755	883,755	-
Payroll Withholding - FICA & Medicare	-	1,252,200	1,252,200	-
Payroll Withholding - Local Tax	-	79,211	79,211	-
Payroll Withholding - PERF	-	351,306	351,306	-
Payroll Withholding - State	-	284,287	284,287	-
Payroll Withholding - Wage Garnishments	-	16,417	16,417	-
Sheriff Pension Holding	-	68,056	68,056	-
Settlement	-	40,448,059	40,448,059	-
Surtax/Wheeltax	-	789,519	789,519	-
CVET Agency	-	436,873	436,873	-
Weed Lien Collections	-	12,867	12,867	-
Financial Institution Tax	-	399,173	399,173	-
State Fines and Forfeitures	2,110	18,503	18,629	1,984
Infraction Judgements	2,981	17,345	17,780	2,546
Special Death Benefit	390	2,400	2,495	295
Sales Disclosure - State Share	865	4,610	4,620	855
Coroners Training & Cont Education	688	6,056	5,752	992
Interstate Compact - State Share	-	250	250	-
Mortgage Recording Fees - State Share	770	4,638	4,750	658
DLGF Homestead Property Database	3	3	3	3
Sex and Violent Offender Admin - State	135	422	480	77
Child Restraint Violations Fines	50	550	500	100
Forest Restoration (State Share)	212	-	212	-
Inheritance Tax	-	18,468	50	18,418
Education Plate Fees Agency	-	469	469	-
Riverboat Revenue Sharing	-	637,766	606,133	31,633
Innkeepers Tax Collections	1,911	426,394	421,517	6,788
CEDIT Distribution	-	4,741,207	4,741,207	-
COIT Distribution	-	7,093,321	7,093,321	-
93.563 Prosecutor PCA	888	-	-	888
93.563 ARRA Prosecutor IV-D Incentive	18	-	-	18
93.563 Title IV-D Incentive	72,596	13,464	-	86,060
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	356	-	-	356
93.563 Prosecutor IV-D Incentive-Post Oct '99	180,965	20,255	27,805	173,415
93.563 Clerk IV-D Incentive-Post Oct '99	112,088	13,464	7,459	118,093
Indiana 15 Regional Planning	9,978	16,605	18,850	7,733
AFLAC Cancer/Int Care Insurance	-	38,694	38,694	-
Automated Clearing House Debit	11,409	1,370	1,826	10,953
Community Corrections Project Income	43,452	422,124	441,567	24,009
Pre Trial Diversion	190,862	88,155	15,093	263,924
Dental Insurance	-	62,930	62,816	114
97.042 IDHS EMA Competitive Grant	-	28,483	30,779	(2,296)
16.575 ICJI Victim Assistance	(5,500)	33,332	35,246	(7,414)
Drug Court Problem Solving Grant	288	3,500	286	3,502
Industrial Development Loan	60,218	213	-	60,431
Forestry Sales	-	1,837	1,837	-
AFLAC Short Term Disability	-	30,517	30,517	-
County Sheriff Continuing Education	9,273	1,283	-	10,556

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

DUBOIS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS

For the Year Ended December 31, 2015  
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Distressed Road Repayment	100,000	100,393	-	200,393
AFLAC Critical Illness	7	11,108	11,115	-
Health RW Johnson Foundation	6,373	-	144	6,229
WebGIS Site Creation and Setup	11,500	-	-	11,500
93.069 Health Bioterrorism/Preparedness	2,509	14,362	16,602	269
GIS Data Exchange Grant	1,500	-	-	1,500
Community Foundation Comm Corr Grant	1,773	-	1,773	-
Boston Mutual Life Insurance	2,041	29,150	31,168	23
Probation Drug Screens	8,114	21,320	14,483	14,951
Jury Pay	23,596	5,297	-	28,893
User Fee Continuing Education	18,559	7,784	7,624	18,719
Drug Court User Fee	22,656	11,283	21,865	12,074
DC HazMat Taskforce	4,230	-	-	4,230
Health Insurance (Clearing Acct)	-	2,818,115	2,818,115	-
Dubois Ruritan Park	38	-	-	38
AFLAC Accident Insurance	-	18,000	18,000	-
93.737 Community Transformation Grant	(82)	82	-	-
Vision Insurance	-	17,488	15,978	1,510
Alcohol and Drug Court User Fee	10,578	99,319	79,904	29,993
DC Health Partnership Grant	24,680	2,842	4,095	23,427
16.922 Federal Equitable Sharing (Pros Atty)	12,230	-	-	12,230
Public Road Fund	200,000	-	184,767	15,233
St Charles Annex Maintenance	22,500	19,500	-	42,000
Sheriff Community Strike Fund	6,243	50,304	7,254	49,293
Community Corrections Commissary	18,438	61,448	58,680	21,206
Community Corrections Indigent	3,725	12,090	7,305	8,510
Superior Court Restitution	6,039	36,497	35,641	6,895
Circuit Court Adult Restitution	9,129	62,513	59,332	12,310
Circuit Court Juvenile Restitution	911	2,701	1,563	2,049
Alcohol & Drug Court IJC Grant	2,512	5,000	2,512	5,000
97.067 EMA - Homeland Security	-	3,000	3,000	-
93.074 EBOLA Preparedness Grant	-	8,746	-	8,746
93.558 TANF Community Corrections	-	-	12,826	(12,826)
93.074 PHEP Base Grant #4	-	7,829	6,013	1,816
97.067 Federal Grant Pass Thru Fund	-	23,870	23,870	-
<b>Totals</b>	<b><u>\$ 34,266,322</u></b>	<b><u>\$ 99,370,294</u></b>	<b><u>\$ 101,192,717</u></b>	<b><u>\$ 32,443,899</u></b>

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

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

Taxes, which can include one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits, which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, dog tax licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Intergovernmental receipts, which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of these types of receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services, which can include, but are not limited to, the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits, which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts, which include amounts received from various sources including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services, which include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies, which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges, which include, but are not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

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

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Interfund Transfers*

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

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

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

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

*Funding Policy and Annual Pension Cost*

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

DUBOIS COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursement for expenditures made by the County was not received by December 31, 2015.

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#### OTHER INFORMATION - UNEXAMINED

The County's Annual Financial Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	Campaign Finance Enforcement - County	CEDIT County Share
Cash and investments - beginning	\$ 1,375,079	\$ 9,829	\$ 102,792	\$ 322,144	\$ 2,766,189	\$ 6,857	\$ 350	\$ 10,347,526
Receipts:								
Taxes	-	-	-	-	5,090,933	-	-	2,276,614
Licenses and permits	-	-	-	-	12,757	-	-	-
Intergovernmental receipts	-	-	-	-	1,182,810	-	-	238,018
Charges for services	-	-	-	-	305,302	2,410	-	-
Fines and forfeits	-	-	-	-	153,175	-	200	-
Other receipts	1,468,300	88,803	94,188	2,551,039	260,023	-	-	44,946
Total receipts	1,468,300	88,803	94,188	2,551,039	7,005,000	2,410	200	2,559,578
Disbursements:								
Personal services	-	-	-	-	5,530,260	-	-	753,148
Supplies	-	-	-	-	109,794	-	-	-
Other services and charges	-	-	-	-	1,747,682	-	-	425,133
Capital outlay	-	-	-	-	54,439	-	-	1,994,626
Other disbursements	1,375,079	91,591	75,422	2,524,955	103,432	-	-	100,000
Total disbursements	1,375,079	91,591	75,422	2,524,955	7,545,607	-	-	3,272,907
Excess (deficiency) of receipts over disbursements	93,221	(2,788)	18,766	26,084	(540,607)	2,410	200	(713,329)
Cash and investments - ending	\$ 1,468,300	\$ 7,041	\$ 121,558	\$ 348,228	\$ 2,225,582	\$ 9,267	\$ 550	\$ 9,634,197

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	COIT County Distributive Shares	Community Corrections	Community Transition Program	Congressional School Interest
Cash and investments - beginning	\$ 450	\$ 633	\$ 153,725	\$ 1,571,101	\$ 101,875	\$ 39,214	\$ 36,359
Receipts:							
Taxes	-	-	-	3,030,159	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	770	7,956	629,463	17,950	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	10,191	18,309	-	-	-	-
Other receipts	-	-	-	16,905	-	-	210
<b>Total receipts</b>	<b>-</b>	<b>10,191</b>	<b>19,079</b>	<b>3,055,020</b>	<b>629,463</b>	<b>17,950</b>	<b>210</b>
Disbursements:							
Personal services	-	-	-	2,050,393	541,015	-	-
Supplies	-	-	-	22,561	-	-	-
Other services and charges	-	-	1,912	936,327	-	-	-
Capital outlay	-	-	-	13,600	-	-	-
Other disbursements	-	10,082	196	-	63,119	-	696
<b>Total disbursements</b>	<b>-</b>	<b>10,082</b>	<b>2,108</b>	<b>3,022,881</b>	<b>604,134</b>	<b>-</b>	<b>696</b>
Excess (deficiency) of receipts over disbursements	-	109	16,971	32,139	25,329	17,950	(486)
Cash and investments - ending	<u>\$ 450</u>	<u>\$ 742</u>	<u>\$ 170,696</u>	<u>\$ 1,603,240</u>	<u>\$ 127,204</u>	<u>\$ 57,164</u>	<u>\$ 35,873</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 17,402	\$ 9,758	\$ 2,636,078	\$ 3,391,879	\$ 29,801	\$ 250	\$ 75,957
Receipts:							
Taxes	-	-	747,784	606,370	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	91,457	64,919	-	-	16,850
Charges for services	-	4,610	-	-	-	-	-
Fines and forfeits	-	-	-	-	30,583	-	-
Other receipts	-	-	15,050	1,079	-	-	7,284
Total receipts	-	4,610	854,291	672,368	30,583	-	24,134
Disbursements:							
Personal services	-	-	258,552	-	7,419	-	-
Supplies	-	-	435,790	1,883	-	-	273
Other services and charges	-	5,056	39,061	-	18,586	-	16,979
Capital outlay	-	-	314,252	1,244,063	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	5,056	1,047,655	1,245,946	26,005	-	17,252
Excess (deficiency) of receipts over disbursements	-	(446)	(193,364)	(573,578)	4,578	-	6,882
Cash and investments - ending	\$ 17,402	\$ 9,312	\$ 2,442,714	\$ 2,818,301	\$ 34,379	\$ 250	\$ 82,839

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Enhanced Access	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	Misdemeanant
Cash and investments - beginning	\$ 7,075	\$ 55,112	\$ 964,436	\$ 62,560	\$ 41,311	\$ 155,500	\$ 130,757
Receipts:							
Taxes	-	-	362,108	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	38,768	-	33,139	359,823	-
Charges for services	-	12,380	248,698	3,312	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	1,804	-	-	878	44,183
Total receipts	-	12,380	651,378	3,312	33,139	360,701	44,183
Disbursements:							
Personal services	-	-	779,908	-	-	-	22,775
Supplies	-	-	9,339	-	-	-	-
Other services and charges	-	-	20,295	1,500	6,575	304,382	4,474
Capital outlay	-	-	-	-	5,550	-	-
Other disbursements	-	8,819	435	-	-	-	-
Total disbursements	-	8,819	809,977	1,500	12,125	304,382	27,249
Excess (deficiency) of receipts over disbursements	-	3,561	(158,599)	1,812	21,014	56,319	16,934
Cash and investments - ending	<u>\$ 7,075</u>	<u>\$ 58,673</u>	<u>\$ 805,837</u>	<u>\$ 64,372</u>	<u>\$ 62,325</u>	<u>\$ 211,819</u>	<u>\$ 147,691</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Motor Vehicle Highway	Park Nonreverting Capital	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 1,190,887	\$ 286,016	\$ 71,040	\$ 3,952,775	\$ 1,458,163	\$ 48,877	\$ 19,334
Receipts:							
Taxes	-	-	-	-	278,544	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	3,228,525	-	-	-	29,821	-	-
Charges for services	188,881	-	12,600	-	-	49,894	3,794
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,590	50,621	-	-	4,238	-	18
Total receipts	3,420,996	50,621	12,600	-	312,603	49,894	3,812
Disbursements:							
Personal services	1,725,875	-	-	-	2,227	38,599	-
Supplies	947,369	-	-	-	-	-	-
Other services and charges	218,092	-	-	-	286,714	-	800
Capital outlay	591,143	47,430	-	-	-	-	-
Other disbursements	243	-	-	-	-	18,738	-
Total disbursements	3,482,722	47,430	-	-	288,941	57,337	800
Excess (deficiency) of receipts over disbursements	(61,726)	3,191	12,600	-	23,662	(7,443)	3,012
Cash and investments - ending	\$ 1,129,161	\$ 289,207	\$ 83,640	\$ 3,952,775	\$ 1,481,825	\$ 41,434	\$ 22,346

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Solid Waste User Fees	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 223,661	\$ 128	\$ 45,364	\$ 70	\$ -	\$ 33,367	\$ 152,252
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	23,438
Charges for services	296,241	-	7,340	6,160	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	680	48,746	-	-	27,355	50,324	-
Total receipts	<u>296,921</u>	<u>48,746</u>	<u>7,340</u>	<u>6,160</u>	<u>27,355</u>	<u>50,324</u>	<u>23,438</u>
Disbursements:							
Personal services	209,184	-	-	-	-	-	939
Supplies	-	-	-	-	-	-	-
Other services and charges	82,857	-	4,363	-	-	-	383
Capital outlay	63,750	-	-	-	-	-	16,930
Other disbursements	-	48,669	-	5,950	27,355	28,452	-
Total disbursements	<u>355,791</u>	<u>48,669</u>	<u>4,363</u>	<u>5,950</u>	<u>27,355</u>	<u>28,452</u>	<u>18,252</u>
Excess (deficiency) of receipts over disbursements	<u>(58,870)</u>	<u>77</u>	<u>2,977</u>	<u>210</u>	<u>-</u>	<u>21,872</u>	<u>5,186</u>
Cash and investments - ending	<u>\$ 164,791</u>	<u>\$ 205</u>	<u>\$ 48,341</u>	<u>\$ 280</u>	<u>\$ -</u>	<u>\$ 55,239</u>	<u>\$ 157,438</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Vehicle Inspection	Court Appointed Special Advocate (CASA)	Auditor's Ineligible Deductions	County Elected Officials Training	Park And Recreation	County Offender Transportation Fund	Statewide 911
Cash and investments - beginning	\$ 2,867	\$ 15,897	\$ 12,639	\$ 12,665	\$ 208,489	\$ 1,013	\$ 654,893
Receipts:							
Taxes	-	-	-	-	79,278	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	13,064	-	-	8,488	-	-
Charges for services	295	-	3,000	3,312	33,765	-	574,284
Fines and forfeits	-	-	-	-	-	250	-
Other receipts	-	42,421	-	-	37,907	-	-
<b>Total receipts</b>	<b>295</b>	<b>55,485</b>	<b>3,000</b>	<b>3,312</b>	<b>159,438</b>	<b>250</b>	<b>574,284</b>
Disbursements:							
Personal services	-	45,174	-	-	132,061	-	437,212
Supplies	-	539	-	-	-	-	-
Other services and charges	-	11,241	-	779	1,549	-	115,374
Capital outlay	-	470	-	-	25,000	-	-
Other disbursements	-	-	-	-	50,000	-	-
<b>Total disbursements</b>	<b>-</b>	<b>57,424</b>	<b>-</b>	<b>779</b>	<b>208,610</b>	<b>-</b>	<b>552,586</b>
Excess (deficiency) of receipts over disbursements	295	(1,939)	3,000	2,533	(49,172)	250	21,698
Cash and investments - ending	<u>\$ 3,162</u>	<u>\$ 13,958</u>	<u>\$ 15,639</u>	<u>\$ 15,198</u>	<u>\$ 159,317</u>	<u>\$ 1,263</u>	<u>\$ 676,591</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Adult Probation Administrative	Juvenile Probation Administrative	Donations	Self-Insurance	Payroll Clearing	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation
Cash and investments - beginning	\$ 111,146	\$ 58,338	\$ 10,320	\$ 35,402	\$ -	\$ 31,915	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	112,710	6,248	2,248	3,077,305	8,401,038	123,517	127,452
Total receipts	<u>112,710</u>	<u>6,248</u>	<u>2,248</u>	<u>3,077,305</u>	<u>8,401,038</u>	<u>123,517</u>	<u>127,452</u>
Disbursements:							
Personal services	132,914	54,577	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	2,799	3,005,321	8,401,038	155,432	127,452
Total disbursements	<u>132,914</u>	<u>54,577</u>	<u>2,799</u>	<u>3,005,321</u>	<u>8,401,038</u>	<u>155,432</u>	<u>127,452</u>
Excess (deficiency) of receipts over disbursements	<u>(20,204)</u>	<u>(48,329)</u>	<u>(551)</u>	<u>71,984</u>	<u>-</u>	<u>(31,915)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 90,942</u>	<u>\$ 10,009</u>	<u>\$ 9,769</u>	<u>\$ 107,386</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, 2015  
 (Continued)

	Payroll Withholding - Federal	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	-	-	-	-	-	-	13,577
Fines and forfeits	-	-	-	-	-	-	17,303
Other receipts	883,755	1,252,200	79,211	351,306	284,287	16,417	37,176
Total receipts	883,755	1,252,200	79,211	351,306	284,287	16,417	68,056
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	883,755	1,252,200	79,211	351,306	284,287	16,417	68,056
Total disbursements	883,755	1,252,200	79,211	351,306	284,287	16,417	68,056
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, 2015  
 (Continued)

	Settlement	Surtax/Wheeltax	CVET Agency	Weed Lien Collections	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,110	\$ 2,981
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	789,519	436,873	-	399,173	-	-
Charges for services	-	-	-	12,867	-	-	-
Fines and forfeits	-	-	-	-	-	18,503	17,345
Other receipts	40,448,059	-	-	-	-	-	-
<b>Total receipts</b>	<b>40,448,059</b>	<b>789,519</b>	<b>436,873</b>	<b>12,867</b>	<b>399,173</b>	<b>18,503</b>	<b>17,345</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	40,448,059	789,519	436,873	12,867	399,173	18,629	17,780
<b>Total disbursements</b>	<b>40,448,059</b>	<b>789,519</b>	<b>436,873</b>	<b>12,867</b>	<b>399,173</b>	<b>18,629</b>	<b>17,780</b>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(126)	(435)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,984	\$ 2,546

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Cont Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 390	\$ 865	\$ 688	\$ -	\$ 770	\$ 3	\$ 135
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	4,610	6,056	-	4,638	3	422
Fines and forfeits	2,400	-	-	250	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,400</u>	<u>4,610</u>	<u>6,056</u>	<u>250</u>	<u>4,638</u>	<u>3</u>	<u>422</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,495	4,620	5,752	250	4,750	3	480
Total disbursements	<u>2,495</u>	<u>4,620</u>	<u>5,752</u>	<u>250</u>	<u>4,750</u>	<u>3</u>	<u>480</u>
Excess (deficiency) of receipts over disbursements	<u>(95)</u>	<u>(10)</u>	<u>304</u>	<u>-</u>	<u>(112)</u>	<u>-</u>	<u>(58)</u>
Cash and investments - ending	<u>\$ 295</u>	<u>\$ 855</u>	<u>\$ 992</u>	<u>\$ -</u>	<u>\$ 658</u>	<u>\$ 3</u>	<u>\$ 77</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Child Restraint Violations Fines	Forest Restoration (State Share)	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	CEDIT Distribution
Cash and investments - beginning	\$ 50	\$ 212	\$ -	\$ -	\$ -	\$ 1,911	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	4,741,207
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	18,468	-	248,147	-	-
Charges for services	-	-	-	-	-	426,394	-
Fines and forfeits	550	-	-	-	-	-	-
Other receipts	-	-	-	469	389,619	-	-
Total receipts	550	-	18,468	469	637,766	426,394	4,741,207
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	500	212	50	469	606,133	421,517	4,741,207
Total disbursements	500	212	50	469	606,133	421,517	4,741,207
Excess (deficiency) of receipts over disbursements	50	(212)	18,418	-	31,633	4,877	-
Cash and investments - ending	\$ 100	\$ -	\$ 18,418	\$ -	\$ 31,633	\$ 6,788	\$ -

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	COIT Distribution	93.563 Prosecutor PCA	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Prior To Oct '99	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ 888	\$ 18	\$ 72,596	\$ 356	\$ 180,965	\$ 112,088
Receipts:							
Taxes	7,093,321	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	13,464	-	20,255	13,464
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>7,093,321</u>	<u>-</u>	<u>-</u>	<u>13,464</u>	<u>-</u>	<u>20,255</u>	<u>13,464</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>7,093,321</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,805</u>	<u>7,459</u>
Total disbursements	<u>7,093,321</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,805</u>	<u>7,459</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,464</u>	<u>-</u>	<u>(7,550)</u>	<u>6,005</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 888</u>	<u>\$ 18</u>	<u>\$ 86,060</u>	<u>\$ 356</u>	<u>\$ 173,415</u>	<u>\$ 118,093</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Indiana 15 Regional Planning	AFLAC Cancer/Int Care Insurance	Automated Clearing House Debit	Community Corrections Project Income	Pre Trial Diversion	Dental Insurance	97.042 IDHS EMA Competitive Grant
Cash and investments - beginning	\$ 9,978	\$ -	\$ 11,409	\$ 43,452	\$ 190,862	\$ -	\$ -
Receipts:							
Taxes	14,999	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,606	-	-	-	-	-	28,483
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	1,370	-	87,920	-	-
Other receipts	-	38,694	-	422,124	235	62,930	-
Total receipts	<u>16,605</u>	<u>38,694</u>	<u>1,370</u>	<u>422,124</u>	<u>88,155</u>	<u>62,930</u>	<u>28,483</u>
Disbursements:							
Personal services	-	-	-	320,808	10,703	-	-
Supplies	-	-	-	13,332	600	-	-
Other services and charges	18,850	-	-	101,660	3,239	-	-
Capital outlay	-	-	-	-	551	-	-
Other disbursements	-	38,694	1,826	5,767	-	62,816	30,779
Total disbursements	<u>18,850</u>	<u>38,694</u>	<u>1,826</u>	<u>441,567</u>	<u>15,093</u>	<u>62,816</u>	<u>30,779</u>
Excess (deficiency) of receipts over disbursements	<u>(2,245)</u>	<u>-</u>	<u>(456)</u>	<u>(19,443)</u>	<u>73,062</u>	<u>114</u>	<u>(2,296)</u>
Cash and investments - ending	<u>\$ 7,733</u>	<u>\$ -</u>	<u>\$ 10,953</u>	<u>\$ 24,009</u>	<u>\$ 263,924</u>	<u>\$ 114</u>	<u>\$ (2,296)</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	16,575 ICJI Victim Assistance	Drug Court Problem Solving Grant	Industrial Development Loan	Forestry Sales	AFLAC Short Term Disability	County Sheriff Continuing Education	Distressed Road Repayment
Cash and investments - beginning	\$ (5,500)	\$ 288	\$ 60,218	\$ -	\$ -	\$ 9,273	\$ 100,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	33,332	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,500	213	1,837	30,517	1,283	100,393
Total receipts	<u>33,332</u>	<u>3,500</u>	<u>213</u>	<u>1,837</u>	<u>30,517</u>	<u>1,283</u>	<u>100,393</u>
Disbursements:							
Personal services	35,246	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	286	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,837	30,517	-	-
Total disbursements	<u>35,246</u>	<u>286</u>	<u>-</u>	<u>1,837</u>	<u>30,517</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,914)</u>	<u>3,214</u>	<u>213</u>	<u>-</u>	<u>-</u>	<u>1,283</u>	<u>100,393</u>
Cash and investments - ending	<u>\$ (7,414)</u>	<u>\$ 3,502</u>	<u>\$ 60,431</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,556</u>	<u>\$ 200,393</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	AFLAC Critical Illness	Health RW Johnson Foundation	WebGIS Site Creation and Setup	93.069 Health Bioterrorism/ Preparedness	GIS Data Exchange Grant	Community Foundation Comm Corr Grant	Boston Mutual Life Insurance
Cash and investments - beginning	\$ 7	\$ 6,373	\$ 11,500	\$ 2,509	\$ 1,500	\$ 1,773	\$ 2,041
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	14,362	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,108	-	-	-	-	-	29,150
Total receipts	<u>11,108</u>	<u>-</u>	<u>-</u>	<u>14,362</u>	<u>-</u>	<u>-</u>	<u>29,150</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	144	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	11,115	-	-	16,602	-	1,773	31,168
Total disbursements	<u>11,115</u>	<u>144</u>	<u>-</u>	<u>16,602</u>	<u>-</u>	<u>1,773</u>	<u>31,168</u>
Excess (deficiency) of receipts over disbursements	<u>(7)</u>	<u>(144)</u>	<u>-</u>	<u>(2,240)</u>	<u>-</u>	<u>(1,773)</u>	<u>(2,018)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 6,229</u>	<u>\$ 11,500</u>	<u>\$ 269</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 23</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Probation Drug Screens	Jury Pay	User Fee Continuing Education	Drug Court User Fee	DC HazMat Taskforce	Health Insurance (Clearing Acct)	Dubois Ruritan Park
Cash and investments - beginning	\$ 8,114	\$ 23,596	\$ 18,559	\$ 22,656	\$ 4,230	\$ -	\$ 38
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	11,283	-	-	-
Fines and forfeits	13,820	5,297	7,784	-	-	-	-
Other receipts	7,500	-	-	-	-	2,818,115	-
Total receipts	<u>21,320</u>	<u>5,297</u>	<u>7,784</u>	<u>11,283</u>	<u>-</u>	<u>2,818,115</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	14,484	-	-	-
Supplies	-	-	-	383	-	-	-
Other services and charges	-	-	-	6,998	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	14,483	-	7,624	-	-	2,818,115	-
Total disbursements	<u>14,483</u>	<u>-</u>	<u>7,624</u>	<u>21,865</u>	<u>-</u>	<u>2,818,115</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>6,837</u>	<u>5,297</u>	<u>160</u>	<u>(10,582)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 14,951</u>	<u>\$ 28,893</u>	<u>\$ 18,719</u>	<u>\$ 12,074</u>	<u>\$ 4,230</u>	<u>\$ -</u>	<u>\$ 38</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	AFLAC Accident Insurance	93,737 Community Transformation Grant	Vision Insurance	Alcohol and Drug Court User Fee	DC Health Partnership Grant	16,922 Federal Equitable Sharing (Pros Atty)	Public Road Fund
Cash and investments - beginning	\$ -	\$ (82)	\$ -	\$ 10,578	\$ 24,680	\$ 12,230	\$ 200,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	99,319	-	-	-
Other receipts	18,000	82	17,488	-	2,842	-	-
Total receipts	18,000	82	17,488	99,319	2,842	-	-
Disbursements:							
Personal services	-	-	-	70,318	856	-	-
Supplies	-	-	-	6,552	-	-	-
Other services and charges	-	-	-	3,034	3,239	-	-
Capital outlay	-	-	-	-	-	-	184,767
Other disbursements	18,000	-	15,978	-	-	-	-
Total disbursements	18,000	-	15,978	79,904	4,095	-	184,767
Excess (deficiency) of receipts over disbursements	-	82	1,510	19,415	(1,253)	-	(184,767)
Cash and investments - ending	\$ -	\$ -	\$ 1,510	\$ 29,993	\$ 23,427	\$ 12,230	\$ 15,233

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	St Charles Annex Maintenance	Sheriff Community Strike Fund	Community Corrections Commissary	Community Corrections Indigent	Superior Court Restitution	Circuit Court Adult Restitution	Circuit Court Juvenile Restitution
Cash and investments - beginning	\$ 22,500	\$ 6,243	\$ 18,438	\$ 3,725	\$ 6,039	\$ 9,129	\$ 911
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	19,500	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	50,304	61,448	12,090	36,497	62,513	2,701
Total receipts	<u>19,500</u>	<u>50,304</u>	<u>61,448</u>	<u>12,090</u>	<u>36,497</u>	<u>62,513</u>	<u>2,701</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	7,254	58,680	7,305	35,641	59,332	1,563
Total disbursements	<u>-</u>	<u>7,254</u>	<u>58,680</u>	<u>7,305</u>	<u>35,641</u>	<u>59,332</u>	<u>1,563</u>
Excess (deficiency) of receipts over disbursements	<u>19,500</u>	<u>43,050</u>	<u>2,768</u>	<u>4,785</u>	<u>856</u>	<u>3,181</u>	<u>1,138</u>
Cash and investments - ending	<u>\$ 42,000</u>	<u>\$ 49,293</u>	<u>\$ 21,206</u>	<u>\$ 8,510</u>	<u>\$ 6,895</u>	<u>\$ 12,310</u>	<u>\$ 2,049</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Alcohol & Drug Court IJC Grant	97.067 EMA - Homeland Security	93.074 EBOLA Preparedness Grant	93.558 TANF Community Corrections	93.074 PHEP Base Grant #4	97.067 Federal Grant Pass Thru Fund	Totals
Cash and investments - beginning	\$ 2,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,266,322
Receipts:							
Taxes	-	-	-	-	-	-	24,321,317
Licenses and permits	-	-	-	-	-	-	12,757
Intergovernmental receipts	5,000	3,000	8,746	-	7,829	23,870	8,050,850
Charges for services	-	-	-	-	-	-	2,255,628
Fines and forfeits	-	-	-	-	-	-	484,569
Other receipts	-	-	-	-	-	-	64,245,173
Total receipts	5,000	3,000	8,746	-	7,829	23,870	99,370,294
Disbursements:							
Personal services	-	-	-	9,301	-	-	13,183,948
Supplies	-	-	-	-	5,415	-	1,553,830
Other services and charges	2,512	-	-	3,525	598	-	4,394,199
Capital outlay	-	-	-	-	-	23,870	4,580,441
Other disbursements	-	3,000	-	-	-	-	77,480,299
Total disbursements	2,512	3,000	-	12,826	6,013	23,870	101,192,717
Excess (deficiency) of receipts over disbursements	2,488	-	8,746	(12,826)	1,816	-	(1,822,423)
Cash and investments - ending	\$ 5,000	\$ -	\$ 8,746	\$ (12,826)	\$ 1,816	\$ -	\$ 32,443,899

DUBOIS COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 201,116</u>	<u>\$ 462,010</u>

DUBOIS COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2015

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

DUBOIS COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2015

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	\$ 1,702,320
Infrastructure	216,019,063
Buildings	6,559,004
Improvements other than buildings	883,321
Machinery, equipment, and vehicles	<u>9,037,589</u>
Total governmental activities	<u>234,201,297</u>
Total capital assets	<u>\$ 234,201,297</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/>.