

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DUBOIS COUNTY, INDIANA

January 1, 2016 to December 31, 2017



FILED
10/11/2018

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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 Blessinger Cathy L. Merkley	01-01-13 to 12-31-16 01-01-17 to 12-31-20
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	Lawrence M. Vollmer Chad A. Blessinger Nick Hostetter	01-01-16 to 12-31-16 01-01-17 to 12-31-17 01-01-18 to 12-31-18
President of the County Council	Gregory A. Kendall Jerry R. Hunefeld	01-01-16 to 12-31-16 01-01-17 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DUBOIS COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Dubois County (County), which comprises the financial position and results of operations for the period of January 1, 2016 to December 31, 2017, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2016 to December 31, 2017.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2016 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

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


Paul D. Joyce, CPA
State Examiner

September 6, 2018

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.

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DUBOIS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	
After Settlement Collections	\$ 1,468,300	\$ 1,264,171	\$ 1,468,300	\$ 1,264,171	\$ 2,769,873	\$ 1,264,171	\$ 2,769,873
Sheriff's Inmate Trust	7,041	124,954	123,520	8,475	123,820	121,613	10,682
Jail Commissary	121,558	104,563	86,854	139,267	107,630	88,703	158,194
Clerk's Trust	339,338	1,284,062	1,260,544	362,856	1,588,680	1,403,958	547,578
General	2,225,582	7,725,596	7,352,822	2,598,356	13,433,204	11,163,317	4,868,243
Accident Report	9,267	2,435	-	11,702	2,005	164	13,543
Campaign Finance Enforcement - County	550	200	-	750	-	-	750
CEDIT County Share	9,634,197	2,775,125	3,175,247	9,234,075	2,766,154	2,176,941	9,823,288
Child Advocacy	450	-	-	450	-	-	450
City and Town Court Costs	742	9,570	9,900	412	9,656	9,387	681
Clerk's Records Perpetuation	170,696	21,739	8,443	183,992	22,314	4,234	202,072
COIT County Distributive Shares	1,603,240	3,221,761	2,403,922	2,421,079	-	2,421,079	-
Community Corrections Grant	127,204	741,808	726,050	142,962	747,299	765,774	124,487
Community Transition Program	57,164	20,675	-	77,839	17,975	6,383	89,431
Congressional School Interest	35,873	325	696	35,502	714	696	35,520
Congressional School Principal	17,402	-	-	17,402	-	-	17,402
Sales Disclosure - County Share	9,312	5,055	5,681	8,686	4,841	5,468	8,059
Cumulative Bridge	2,442,714	913,310	894,959	2,461,065	876,753	756,823	2,580,995
Cumulative Capital Development	2,818,301	713,346	1,503,578	2,028,069	719,400	1,112,089	1,635,380
Drug Free Community	34,379	28,321	27,151	35,549	28,647	35,549	28,647
Electronic Map Generation	250	1,250	-	1,500	500	-	2,000
Emergency Planning/Right To Know	82,839	12,792	12,567	83,064	13,591	10,794	85,861
Enhanced Access	7,075	-	6,225	850	-	850	-
Firearms Training	58,673	22,700	912	80,461	10,325	1,625	89,161
Health	805,837	639,444	820,036	625,245	721,299	761,094	585,450
Identification Security Protection	64,372	3,344	1,500	66,216	4,462	6,374	64,304
Local Health Maintenance	62,325	33,139	17,205	78,259	33,139	14,974	96,424
Local Road and Street	211,819	361,003	390,587	182,235	464,983	498,386	148,832
Misdemeanant	147,691	44,183	54,264	137,610	44,183	23,610	158,183
Motor Vehicle Highway	1,129,161	3,569,037	3,268,442	1,429,756	3,964,385	3,643,416	1,750,725
Park Nonreverting Capital	289,207	25,610	8,292	306,525	54,314	11,966	348,873
Plat Book	83,640	12,805	-	96,445	12,660	-	109,105
Rainy Day	3,952,775	22,680	29,036	3,946,419	5,301	265,041	3,686,679
Reassessment - 2015	1,481,825	312,761	262,374	1,532,212	275,762	281,172	1,526,802
Recorder's Records Perpetuation	41,434	50,597	53,843	38,188	70,499	53,944	54,743
Sex and Violent Offender Administration	22,346	3,704	1,295	24,755	4,838	6,976	22,617
Solid Waste User Fees	164,791	308,194	291,823	181,162	330,990	302,566	209,586
Surplus Tax	205	130,938	129,395	1,748	130,141	129,901	1,988
Surveyor's Corner Perpetuation	48,341	7,821	5,303	50,859	17,450	12,233	56,076
Tax Sale Fees	280	3,580	3,860	-	4,490	4,490	-
Tax Sale Redemption	-	18,836	18,836	-	24,197	23,932	265
Tax Sale Surplus	55,239	260,975	122,094	194,120	219,375	144,369	269,126
Local Health Department Trust Account	157,438	23,438	14,384	166,492	23,438	20,889	169,041
Vehicle Inspection	3,162	120	-	3,282	105	-	3,387
Court Appointed Special Advocate (CASA)	13,958	71,952	59,049	26,861	87,101	71,309	42,653
Auditor's Ineligible Deductions	15,639	17,753	6,030	27,362	10,161	-	37,523
County Elected Officials Training	15,198	3,399	3,024	15,573	4,461	2,252	17,782
Park And Recreation	159,317	194,947	165,307	188,957	191,141	185,462	194,636
County Offender Transportation Fund	1,263	187	-	1,450	313	-	1,763
Statewide 911	676,591	645,647	565,559	756,679	642,267	619,604	779,342
LOIT 2016 Special Distribution	-	4,753,655	4,753,655	-	-	-	-
Adult Probation Administrative	90,942	107,057	141,859	56,140	99,721	133,212	22,649
Juvenile Probation Administrative	10,009	6,408	4,736	11,681	5,710	4,738	12,653
Alternate Dispute Resolution	-	-	-	-	8,420	2,005	6,415
Donations	9,769	13	1,684	8,098	974	1,566	7,506
Self-Insurance	107,386	3,365,663	3,341,099	131,950	3,543,930	3,558,514	117,366
Payroll Clearing	-	8,505,985	8,505,985	-	8,640,828	8,640,828	-
Payroll Withholding - Insurance	-	159,305	159,305	-	143,431	143,431	-
Payroll Withholding - Deferred Compensation	-	147,329	147,329	-	129,600	129,600	-
Payroll Withholding - Federal	-	898,127	898,127	-	919,718	919,718	-

DUBOIS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	
Payroll Withholding - FICA & Medicare	-	1,265,118	1,265,118	-	1,286,385	1,286,385	-
Payroll Withholding - Local Tax	-	79,454	79,454	-	86,666	86,666	-
Payroll Withholding - PERF	-	353,741	353,741	-	365,395	365,395	-
Payroll Withholding - State	-	277,506	277,506	-	305,840	305,840	-
Payroll Withholding - Wage Garnishments	-	20,298	20,298	-	31,338	31,338	-
Sheriff Pension Holding	-	65,768	65,768	-	65,502	65,502	-
Settlement	-	40,977,483	40,977,483	-	42,705,597	42,705,597	-
Surtax/Wheeltax	-	1,010,365	1,010,365	-	1,072,806	1,072,806	-
CVET Agency	-	389,174	389,174	-	377,333	377,333	-
Weed Lien Collections	-	12,649	12,649	-	16,170	16,170	-
Financial Institution Tax	-	430,322	430,322	-	387,212	387,212	-
State Fines and Forfeitures	1,984	19,946	18,950	2,980	20,951	19,885	4,046
Infraction Judgements	2,546	16,401	18,158	789	14,392	14,131	1,050
Special Death Benefit	295	2,365	2,460	200	2,785	2,835	150
Sales Disclosure - State Share	855	4,910	5,260	505	4,985	4,955	535
Coroners Training & Con't Education	992	5,080	5,608	464	5,524	5,648	340
Interstate Compact - State Share	-	188	188	-	313	250	63
Mortgage Recording Fees - State Share	658	4,830	5,075	413	4,440	4,468	385
DLGF Homestead Property Database	3	16	19	-	8	8	-
Sex and Violent Offender Admin - State	77	412	488	1	482	483	-
Child Restraint Violations Fines	100	400	500	-	300	275	25
Forest Restoration State Share	-	-	-	-	94	94	-
Inheritance Tax	18,418	-	18,418	-	-	-	-
Education Plate Fees Agency	-	563	563	-	563	563	-
Riverboat Revenue Sharing	31,633	604,144	590,925	44,852	663,065	707,917	-
Innkeepers Tax Collections	6,788	445,945	452,733	-	440,239	440,239	-
CEDIT Distribution	-	5,052,609	5,052,609	-	-	-	-
COIT Distribution	-	7,561,799	7,561,799	-	-	-	-
LOIT Special Distribution - Restricted	-	1,593,384	476,306	1,117,078	73,344	230,440	959,982
LIT - CS	-	-	-	-	7,830,462	7,830,462	-
LIT - ED	-	-	-	-	5,240,697	5,240,697	-
93.563 Prosecutor PCA	888	-	607	281	-	281	-
93.563 ARRA Prosecutor IV-D Incentive	18	-	-	18	-	18	-
93.563 Title IV-D Incentive	86,060	13,968	-	100,028	14,415	-	114,443
93.563 Prosecutor IV-D Incentive-Prior To Oct '99	356	-	349	7	-	7	-
93.563 Prosecutor IV-D Incentive-Post Oct '99	173,415	21,014	5,302	189,127	21,687	7,797	203,017
93.563 Clerk IV-D Incentive-Post Oct '99	118,093	13,968	10,115	121,946	14,415	7,428	128,933
Indiana 15 Regional Planning	7,733	16,709	18,850	5,592	21,796	18,850	8,538
AFLAC Cancer/Int Care Insurance	-	41,365	41,365	-	38,453	38,453	-
Automated Clearing House Debit	10,953	2,495	502	12,946	1,515	488	13,973
Community Corrections Project Income	24,009	659,934	431,152	252,791	580,498	542,272	291,017
Pre Trial Diversion	263,924	62,470	47,163	279,231	51,560	39,886	290,905
Dental Insurance	114	68,537	68,285	366	71,872	72,109	129
97.042 IDHS EMA Competitive Grant	(2,296)	8,810	6,514	-	3,077	3,077	-
16.575 ICJI Victim Assistance	(7,414)	33,278	33,343	(7,479)	33,611	33,611	(7,479)
Drug Court Problem Solving Grant	3,502	-	3,494	8	7,000	-	7,008
Industrial Development Loan	60,431	163	-	60,594	1,013	-	61,607
Forestry Sales	-	15,660	15,660	-	19,569	19,569	-
AFLAC Short Term Disability	-	31,725	31,725	-	30,284	30,284	-
County Sheriff Continuing Education	10,556	1,149	2,868	8,837	1,068	-	9,905
Distressed Road Repayment	200,393	101,115	-	301,508	103,321	-	404,829
AFLAC Critical Illness	-	11,284	11,284	-	11,801	11,801	-
Health RW Johnson Foundation	6,229	-	724	5,505	-	154	5,351
WebGIS Site Creation and Setup	11,500	-	-	11,500	-	-	11,500
93.069 Health Bioterrorism/Preparedness	269	11,553	11,822	-	3,199	3,199	-
GIS Data Exchange Grant	1,500	-	-	1,500	-	-	1,500
Community Correction SAC Grant	-	750	-	750	860	750	860
Boston Mutual/Liberty National Life Insurance	23	27,637	27,660	-	31,550	30,798	752
Probation Drug Screens	14,951	13,564	16,595	11,920	16,381	17,289	11,012
Jury Pay	28,893	4,442	1,768	31,567	4,136	15,787	19,916

DUBOIS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	12-31-17
User Fee Continuing Education	18,719	6,957	6,280	19,396	6,649	6,697	19,348
Drug Court User Fee	12,074	14,000	23,439	2,635	14,945	8,534	9,046
DC HazMat Taskforce	4,230	-	-	4,230	-	-	4,230
Health Insurance (Clearing Acct)	-	2,375,695	2,375,695	-	3,044,229	3,044,229	-
Dubois Ruritan Park	38	-	-	38	-	-	38
AFLAC Accident Insurance	-	18,937	18,937	-	19,894	19,894	-
Vision Insurance	1,510	19,786	21,296	-	22,667	21,998	669
Alcohol and Drug Court User Fee	29,993	101,905	86,957	44,941	98,639	103,357	40,223
DC Health Partnership Grant	23,427	2,340	3,948	21,819	14,677	14,088	22,408
16.922 Federal Equitable Sharing (Pros Atty)	12,230	-	-	12,230	-	-	12,230
Public Road Fund	15,233	-	-	15,233	-	-	15,233
St Charles Annex Maintenance	42,000	18,000	31,360	28,640	16,500	-	45,140
Sheriff Community Strike Fund	49,293	3,113	1,449	50,957	4,116	5,918	49,155
Community Corrections Commissary	21,206	72,840	71,330	22,716	99,722	57,897	64,541
Community Corrections Indigent	8,510	34,412	-	42,922	29,478	47,335	25,065
Superior Court Restitution	6,895	49,992	44,080	12,807	26,889	37,977	1,719
Circuit Court Adult Restitution	12,310	43,430	46,552	9,188	53,485	58,537	4,136
Circuit Court Juvenile Restitution	2,049	3,754	3,153	2,650	5,999	8,233	416
Alcohol & Drug Court IJC Grant	5,000	75	4,946	129	3,325	129	3,325
93.074 EBOLA Preparedness Grant	8,746	9,901	4,847	13,800	1,590	545	14,845
93.558 TANF Community Corrections	(12,826)	107,526	157,022	(62,322)	180,965	190,320	(71,677)
93.074 PHEP Base Grant #4	1,816	9,503	11,319	-	12,353	12,717	(364)
97.067 Federal Grant Pass Thru Fund	-	14,946	14,946	-	21,171	21,171	-
93.074 ZIKA Preparedness Grant	-	2,869	2,869	-	131	131	-
Drug Prosecution Grant	-	4,000	4,000	-	2,000	1,999	1
National Insurance Long Term Disability	-	3,491	3,491	-	4,253	4,253	-
Community Crossings Grant	-	476,306	-	476,306	706,746	952,612	230,440
Clerk ISETS Trust	8,816	1,163,527	1,165,337	7,006	1,057,427	1,054,996	9,437
CASA Book Drive Donations	-	-	-	-	850	850	-
Probation (SAC) Incentive Grant	-	-	-	-	1,500	982	518
Drug Free State Grant	-	-	-	-	15,281	15,281	-
Totals	\$ 32,443,825	\$ 109,617,159	\$ 107,295,025	\$ 34,765,959	\$ 111,628,618	\$ 109,755,372	\$ 36,639,205

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

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

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

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

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.

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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, 2016 and 2017.

Note 8. Restatements

For the year ended December 31, 2016, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

DUBOIS COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Fund	Balance as of December 31, 2015	Prior Period Adjustment	Balance as of January 1, 2016
Clerk ISETS Trust	\$ 8,890	\$ (74)	\$ 8,816

This fund was reported as part of the Clerk's Trust in the prior financial statement. See Note 9.

Note 9. Combined Funds

Funds related to the Clerk's Trust and Clerk ISETS Trust were combined into one fund in the prior financial statement, but were reported individually in the current financial statement.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Reports 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 Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

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

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	After Settlement Collections	Sheriffs Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	Campaign Finance Enforcement - County	CEDIT County Share
Cash and investments - beginning	\$ 1,468,300	\$ 7,041	\$ 121,558	\$ 339,338	\$ 2,225,582	\$ 9,267	\$ 550	\$ 9,634,197
Receipts:								
Taxes	-	-	-	-	5,730,488	-	-	2,417,446
Licenses and permits	-	-	-	-	13,628	-	-	-
Intergovernmental receipts	-	-	-	-	1,194,629	-	-	43,553
Charges for services	-	-	-	-	307,183	2,435	-	-
Fines and forfeits	-	-	-	-	136,801	-	200	-
Other receipts	1,264,171	124,954	104,563	1,284,062	342,867	-	-	314,126
Total receipts	1,264,171	124,954	104,563	1,284,062	7,725,596	2,435	200	2,775,125
Disbursements:								
Personal services	-	-	-	-	5,350,377	-	-	973,824
Supplies	-	-	-	-	99,228	-	-	-
Other services and charges	-	-	-	-	1,754,988	-	-	717,023
Capital outlay	-	-	-	-	66,109	-	-	1,384,400
Other disbursements	1,468,300	123,520	86,854	1,260,544	82,120	-	-	100,000
Total disbursements	1,468,300	123,520	86,854	1,260,544	7,352,822	-	-	3,175,247
Excess (deficiency) of receipts over disbursements	(204,129)	1,434	17,709	23,518	372,774	2,435	200	(400,122)
Cash and investments - ending	\$ 1,264,171	\$ 8,475	\$ 139,267	\$ 362,856	\$ 2,598,356	\$ 11,702	\$ 750	\$ 9,234,075

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	COIT County Distributive Shares	Community Corrections Grant	Community Transition Program	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 450	\$ 742	\$ 170,696	\$ 1,603,240	\$ 127,204	\$ 57,164	\$ 35,873	\$ 17,402
Receipts:								
Taxes	-	-	-	3,218,862	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	460	2,874	741,808	20,675	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	9,570	21,279	-	-	-	-	-
Other receipts	-	-	-	25	-	-	325	-
Total receipts	-	9,570	21,739	3,221,761	741,808	20,675	325	-
Disbursements:								
Personal services	-	-	-	1,487,988	726,050	-	-	-
Supplies	-	-	251	19,646	-	-	-	-
Other services and charges	-	-	844	881,008	-	-	-	-
Capital outlay	-	-	7,348	15,280	-	-	-	-
Other disbursements	-	9,900	-	-	-	-	696	-
Total disbursements	-	9,900	8,443	2,403,922	726,050	-	696	-
Excess (deficiency) of receipts over disbursements	-	(330)	13,296	817,839	15,758	20,675	(371)	-
Cash and investments - ending	\$ 450	\$ 412	\$ 183,992	\$ 2,421,079	\$ 142,962	\$ 77,839	\$ 35,502	\$ 17,402

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know	Enhanced Access	Firearms Training
Cash and investments - beginning	\$ 9,312	\$ 2,442,714	\$ 2,818,301	\$ 34,379	\$ 250	\$ 82,839	\$ 7,075	\$ 58,673
Receipts:								
Taxes	-	751,378	609,283	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	147,238	66,253	-	-	4,897	-	-
Charges for services	5,055	-	-	-	1,250	-	-	22,700
Fines and forfeits	-	-	-	28,321	-	-	-	-
Other receipts	-	14,694	37,810	-	-	7,895	-	-
Total receipts	5,055	913,310	713,346	28,321	1,250	12,792	-	22,700
Disbursements:								
Personal services	-	253,725	-	8,589	-	-	-	-
Supplies	-	232,689	-	-	-	2,125	-	-
Other services and charges	5,258	32,216	-	18,562	-	10,442	-	-
Capital outlay	423	376,329	1,503,578	-	-	-	6,225	-
Other disbursements	-	-	-	-	-	-	-	912
Total disbursements	5,681	894,959	1,503,578	27,151	-	12,567	6,225	912
Excess (deficiency) of receipts over disbursements	(626)	18,351	(790,232)	1,170	1,250	225	(6,225)	21,788
Cash and investments - ending	\$ 8,686	\$ 2,461,065	\$ 2,028,069	\$ 35,549	\$ 1,500	\$ 83,064	\$ 850	\$ 80,461

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Plat Book
Cash and investments - beginning	\$ 805,837	\$ 64,372	\$ 62,325	\$ 211,819	\$ 147,691	\$ 1,129,161	\$ 289,207	\$ 83,640
Receipts:								
Taxes	325,095	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	35,351	-	33,139	359,900	-	3,368,882	-	-
Charges for services	276,608	3,344	-	-	-	193,749	-	12,805
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,390	-	-	1,103	44,183	6,406	25,610	-
Total receipts	639,444	3,344	33,139	361,003	44,183	3,569,037	25,610	12,805
Disbursements:								
Personal services	790,908	-	-	-	-	1,684,917	-	-
Supplies	8,587	-	135	390,587	-	807,480	-	-
Other services and charges	19,795	1,500	9,355	-	54,264	255,106	-	-
Capital outlay	256	-	7,715	-	-	520,657	8,292	-
Other disbursements	490	-	-	-	-	282	-	-
Total disbursements	820,036	1,500	17,205	390,587	54,264	3,268,442	8,292	-
Excess (deficiency) of receipts over disbursements	(180,592)	1,844	15,934	(29,584)	(10,081)	300,595	17,318	12,805
Cash and investments - ending	\$ 625,245	\$ 66,216	\$ 78,259	\$ 182,235	\$ 137,610	\$ 1,429,756	\$ 306,525	\$ 96,445

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Solid Waste User Fees	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	\$ 3,952,775	\$ 1,481,825	\$ 41,434	\$ 22,346	\$ 164,791	\$ 205	\$ 48,341	\$ 280
Receipts:								
Taxes	-	275,577	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	22,680	29,966	-	-	-	-	-	-
Charges for services	-	-	50,597	3,704	307,011	130,938	7,821	3,580
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	7,218	-	-	1,183	-	-	-
Total receipts	22,680	312,761	50,597	3,704	308,194	130,938	7,821	3,580
Disbursements:								
Personal services	2,133	-	37,492	-	211,235	-	-	-
Supplies	-	-	-	-	-	-	803	-
Other services and charges	26,903	262,374	-	-	80,588	-	4,500	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	16,351	1,295	-	129,395	-	3,860
Total disbursements	29,036	262,374	53,843	1,295	291,823	129,395	5,303	3,860
Excess (deficiency) of receipts over disbursements	(6,356)	50,387	(3,246)	2,409	16,371	1,543	2,518	(280)
Cash and investments - ending	\$ 3,946,419	\$ 1,532,212	\$ 38,188	\$ 24,755	\$ 181,162	\$ 1,748	\$ 50,859	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Court Appointed Special Advocate (CASA)	Auditor's Ineligible Deductions	County Elected Officials Training	Park And Recreation
Cash and investments - beginning	\$ -	\$ 55,239	\$ 157,438	\$ 3,162	\$ 13,958	\$ 15,639	\$ 15,198	\$ 159,317
Receipts:								
Taxes	-	-	-	-	-	-	-	101,188
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	23,438	-	15,211	-	-	11,003
Charges for services	-	260,975	-	120	-	17,753	3,342	39,685
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	18,836	-	-	-	56,741	-	57	43,071
Total receipts	18,836	260,975	23,438	120	71,952	17,753	3,399	194,947
Disbursements:								
Personal services	-	-	-	-	44,123	-	-	132,327
Supplies	-	-	-	-	485	-	-	3,417
Other services and charges	-	-	474	-	12,979	-	3,024	4,563
Capital outlay	-	-	3,410	-	1,462	-	-	-
Other disbursements	18,836	122,094	10,500	-	-	6,030	-	25,000
Total disbursements	18,836	122,094	14,384	-	59,049	6,030	3,024	165,307
Excess (deficiency) of receipts over disbursements	-	138,881	9,054	120	12,903	11,723	375	29,640
Cash and investments - ending	\$ -	\$ 194,120	\$ 166,492	\$ 3,282	\$ 26,861	\$ 27,362	\$ 15,573	\$ 188,957

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	County Offender Transportation Fund	Statewide 911	LOIT 2016 Special Distribution	Adult Probation Administrative	Juvenile Probation Administrative	Alternate Dispute Resolution	Donations	Self-Insurance
Cash and investments - beginning	\$ 1,263	\$ 676,591	\$ -	\$ 90,942	\$ 10,009	\$ -	\$ 9,769	\$ 107,386
Receipts:								
Taxes	-	-	4,753,655	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	645,647	-	-	-	-	-	-
Fines and forfeits	187	-	-	107,057	6,408	-	-	-
Other receipts	-	-	-	-	-	-	13	3,365,663
Total receipts	187	645,647	4,753,655	107,057	6,408	-	13	3,365,663
Disbursements:								
Personal services	-	455,962	-	141,859	4,736	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	109,597	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	4,753,655	-	-	-	1,684	3,341,099
Total disbursements	-	565,559	4,753,655	141,859	4,736	-	1,684	3,341,099
Excess (deficiency) of receipts over disbursements	187	80,088	-	(34,802)	1,672	-	(1,671)	24,564
Cash and investments - ending	\$ 1,450	\$ 756,679	\$ -	\$ 56,140	\$ 11,681	\$ -	\$ 8,098	\$ 131,950

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Payroll Clearing	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - State
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	8,505,985	159,305	147,329	898,127	1,265,118	79,454	353,741	277,506
Total receipts	8,505,985	159,305	147,329	898,127	1,265,118	79,454	353,741	277,506
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	8,505,985	159,305	147,329	898,127	1,265,118	79,454	353,741	277,506
Total disbursements	8,505,985	159,305	147,329	898,127	1,265,118	79,454	353,741	277,506
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, 2016

	Payroll Withholding - Wage Garnishments	Sheriff Pension Holding	Settlement	Surtax/Wheeltax	CVET Agency	Weed Lien Collections	Financial Institution Tax	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,984
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,010,365	389,174	-	430,322	-
Charges for services	-	12,174	-	-	-	12,649	-	-
Fines and forfeits	-	26,244	-	-	-	-	-	19,946
Other receipts	20,298	27,350	40,977,483	-	-	-	-	-
Total receipts	20,298	65,768	40,977,483	1,010,365	389,174	12,649	430,322	19,946
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	20,298	65,768	40,977,483	1,010,365	389,174	12,649	430,322	18,950
Total disbursements	20,298	65,768	40,977,483	1,010,365	389,174	12,649	430,322	18,950
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	996
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,980

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 2,546	\$ 295	\$ 855	\$ 992	\$ -	\$ 658	\$ 3	\$ 77
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	4,910	5,080	-	4,830	16	412
Fines and forfeits	16,401	2,365	-	-	188	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	16,401	2,365	4,910	5,080	188	4,830	16	412
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	18,158	2,460	5,260	5,608	188	5,075	19	488
Total disbursements	18,158	2,460	5,260	5,608	188	5,075	19	488
Excess (deficiency) of receipts over disbursements	(1,757)	(95)	(350)	(528)	-	(245)	(3)	(76)
Cash and investments - ending	\$ 789	\$ 200	\$ 505	\$ 464	\$ -	\$ 413	\$ -	\$ 1

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Child Restraint Violations Fines	Forest Restoration State Share	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	CEDIT Distribution	COIT Distribution
Cash and investments - beginning	\$ 100	\$ -	\$ 18,418	\$ -	\$ 31,633	\$ 6,788	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	356,007	445,945	5,052,609	7,561,799
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	248,137	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	400	-	-	-	-	-	-	-
Other receipts	-	-	-	563	-	-	-	-
Total receipts	400	-	-	563	604,144	445,945	5,052,609	7,561,799
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	500	-	18,418	563	590,925	452,733	5,052,609	7,561,799
Total disbursements	500	-	18,418	563	590,925	452,733	5,052,609	7,561,799
Excess (deficiency) of receipts over disbursements	(100)	-	(18,418)	-	13,219	(6,788)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 44,852	\$ -	\$ -	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	LOIT Special Distribution - Restricted	LIT - CS	LIT - ED	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
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 888	\$ 18	\$ 86,060	\$ 356	\$ 173,415
Receipts:								
Taxes	1,593,384	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	13,968	-	21,014
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	1,593,384	-	-	-	-	13,968	-	21,014
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	476,306	-	-	607	-	-	349	5,302
Total disbursements	476,306	-	-	607	-	-	349	5,302
Excess (deficiency) of receipts over disbursements	1,117,078	-	-	(607)	-	13,968	(349)	15,712
Cash and investments - ending	\$ 1,117,078	\$ -	\$ -	\$ 281	\$ 18	\$ 100,028	\$ 7	\$ 189,127

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	93,563 Clerk IV-D Incentive-Post Oct '99	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	\$ 118,093	\$ 7,733	\$ -	\$ 10,953	\$ 24,009	\$ 263,924	\$ 114	\$ (2,296)
Receipts:								
Taxes	-	15,071	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	13,968	1,638	-	-	-	-	-	8,810
Charges for services	-	-	-	-	656,968	-	-	-
Fines and forfeits	-	-	-	1,195	-	62,470	-	-
Other receipts	-	-	41,365	1,300	2,966	-	68,537	-
Total receipts	13,968	16,709	41,365	2,495	659,934	62,470	68,537	8,810
Disbursements:								
Personal services	-	-	-	-	300,844	34,098	-	-
Supplies	-	-	-	-	32,634	486	-	-
Other services and charges	-	18,850	-	-	94,320	8,724	-	-
Capital outlay	-	-	-	-	-	3,855	-	-
Other disbursements	10,115	-	41,365	502	3,354	-	68,285	6,514
Total disbursements	10,115	18,850	41,365	502	431,152	47,163	68,285	6,514
Excess (deficiency) of receipts over disbursements	3,853	(2,141)	-	1,993	228,782	15,307	252	2,296
Cash and investments - ending	\$ 121,946	\$ 5,592	\$ -	\$ 12,946	\$ 252,791	\$ 279,231	\$ 366	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	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	AFLAC Critical Illness
Cash and investments - beginning	\$ (7,414)	\$ 3,502	\$ 60,431	\$ -	\$ -	\$ 10,556	\$ 200,393	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	33,278	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	163	15,660	31,725	1,149	101,115	11,284
Total receipts	33,278	-	163	15,660	31,725	1,149	101,115	11,284
Disbursements:								
Personal services	33,343	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	3,494	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	15,660	31,725	2,868	-	11,284
Total disbursements	33,343	3,494	-	15,660	31,725	2,868	-	11,284
Excess (deficiency) of receipts over disbursements	(65)	(3,494)	163	-	-	(1,719)	101,115	-
Cash and investments - ending	\$ (7,479)	\$ 8	\$ 60,594	\$ -	\$ -	\$ 8,837	\$ 301,508	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Health RW Johnson Foundation	WebGIS Site Creation and Setup	93.069 Health Bioterrorism/Preparedness	GIS Data Exchange Grant	Community Correction SAC Grant	Boston Mutual/Liberty National Life Insurance	Probation Drug Screens	Jury Pay
Cash and investments - beginning	\$ 6,229	\$ 11,500	\$ 269	\$ 1,500	\$ -	\$ 23	\$ 14,951	\$ 28,893
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	11,553	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	13,564	4,442
Other receipts	-	-	-	-	750	27,637	-	-
Total receipts	-	-	11,553	-	750	27,637	13,564	4,442
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	724	-	872	-	-	-	-	-
Capital outlay	-	-	10,682	-	-	-	-	-
Other disbursements	-	-	268	-	-	27,660	16,595	1,768
Total disbursements	724	-	11,822	-	-	27,660	16,595	1,768
Excess (deficiency) of receipts over disbursements	(724)	-	(269)	-	750	(23)	(3,031)	2,674
Cash and investments - ending	\$ 5,505	\$ 11,500	\$ -	\$ 1,500	\$ 750	\$ -	\$ 11,920	\$ 31,567

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	User Fee Continuing Education	Drug Court User Fee	DC HazMat Taskforce	Health Insurance (Clearing Acct)	Dubois Ruritan Park	AFLAC Accident Insurance	Vision Insurance	Alcohol and Drug Court User Fee
Cash and investments - beginning	\$ 18,719	\$ 12,074	\$ 4,230	\$ -	\$ 38	\$ -	\$ 1,510	\$ 29,993
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	14,000	-	-	-	-	-	-
Fines and forfeits	6,957	-	-	-	-	-	-	101,905
Other receipts	-	-	-	2,375,695	-	18,937	19,786	-
Total receipts	6,957	14,000	-	2,375,695	-	18,937	19,786	101,905
Disbursements:								
Personal services	-	14,811	-	-	-	-	-	76,108
Supplies	-	1,127	-	-	-	-	-	6,883
Other services and charges	-	7,501	-	-	-	-	-	3,966
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	6,280	-	-	2,375,695	-	18,937	21,296	-
Total disbursements	6,280	23,439	-	2,375,695	-	18,937	21,296	86,957
Excess (deficiency) of receipts over disbursements	677	(9,439)	-	-	-	-	(1,510)	14,948
Cash and investments - ending	\$ 19,396	\$ 2,635	\$ 4,230	\$ -	\$ 38	\$ -	\$ -	\$ 44,941

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	DC Health Partnership Grant	16,922 Federal Equitable Sharing (Pros Atty)	Public Road Fund	St Charles Annex Maintenance	Sheriff Community Strike Fund	Community Corrections Commissary	Community Corrections Indigent	Superior Court Restitution
Cash and investments - beginning	\$ 23,427	\$ 12,230	\$ 15,233	\$ 42,000	\$ 49,293	\$ 21,206	\$ 8,510	\$ 6,895
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	18,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,340	-	-	-	3,113	72,840	34,412	49,992
Total receipts	2,340	-	-	18,000	3,113	72,840	34,412	49,992
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	3,948	-	-	-	-	-	-	-
Capital outlay	-	-	-	31,360	-	-	-	-
Other disbursements	-	-	-	-	1,449	71,330	-	44,080
Total disbursements	3,948	-	-	31,360	1,449	71,330	-	44,080
Excess (deficiency) of receipts over disbursements	(1,608)	-	-	(13,360)	1,664	1,510	34,412	5,912
Cash and investments - ending	\$ 21,819	\$ 12,230	\$ 15,233	\$ 28,640	\$ 50,957	\$ 22,716	\$ 42,922	\$ 12,807

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Circuit Court Adult Restitution	Circuit Court Juvenile Restitution	Alcohol & Drug Court IJC Grant	93.074 EBOLA Preparedness Grant	93.558 TANF Community Corrections	93.074 PHEP Base Grant #4	97.067 Federal Grant Pass Thru Fund	93.074 ZIKA Preparedness Grant
Cash and investments - beginning	\$ 12,310	\$ 2,049	\$ 5,000	\$ 8,746	\$ (12,826)	\$ 1,816	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	8,746	107,526	9,503	14,946	2,869
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	43,430	3,754	75	1,155	-	-	-	-
Total receipts	43,430	3,754	75	9,901	107,526	9,503	14,946	2,869
Disbursements:								
Personal services	-	-	-	-	131,040	-	-	-
Supplies	-	-	-	-	575	7,377	-	-
Other services and charges	-	-	4,946	4,847	25,407	3,942	-	2,869
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	46,552	3,153	-	-	-	-	14,946	-
Total disbursements	46,552	3,153	4,946	4,847	157,022	11,319	14,946	2,869
Excess (deficiency) of receipts over disbursements	(3,122)	601	(4,871)	5,054	(49,496)	(1,816)	-	-
Cash and investments - ending	\$ 9,188	\$ 2,650	\$ 129	\$ 13,800	\$ (62,322)	\$ -	\$ -	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Drug Prosecution Grant	National Insurance Long Term Disability	Community Crossings Grant	Clerk ISETS Trust	CASA Book Drive Donations	Probation (SAC) Incentive Grant	Drug Free State Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 8,816	\$ -	\$ -	\$ -	\$ 32,443,825
Receipts:								
Taxes	-	-	-	-	-	-	-	33,207,787
Licenses and permits	-	-	-	-	-	-	-	13,628
Intergovernmental receipts	-	-	-	-	-	-	-	8,447,774
Charges for services	-	-	-	-	-	-	-	3,025,341
Fines and forfeits	-	-	-	-	-	-	-	565,900
Other receipts	4,000	3,491	476,306	1,163,527	-	-	-	64,356,729
Total receipts	4,000	3,491	476,306	1,163,527	-	-	-	109,617,159
Disbursements:								
Personal services	-	-	-	-	-	-	-	12,896,489
Supplies	-	-	-	-	-	-	-	1,614,515
Other services and charges	4,000	-	-	-	-	-	-	4,453,773
Capital outlay	-	-	-	-	-	-	-	3,947,381
Other disbursements	-	3,491	-	1,165,337	-	-	-	84,382,867
Total disbursements	4,000	3,491	-	1,165,337	-	-	-	107,295,025
Excess (deficiency) of receipts over disbursements	-	-	476,306	(1,810)	-	-	-	2,322,134
Cash and investments - ending	\$ -	\$ -	\$ 476,306	\$ 7,006	\$ -	\$ -	\$ -	\$ 34,765,959

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	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	\$ 1,264,171	\$ 8,475	\$ 139,267	\$ 362,856	\$ 2,598,356	\$ 11,702	\$ 750	\$ 9,234,075
Receipts:								
Taxes	-	-	-	-	5,489,296	-	-	-
Licenses and permits	-	-	-	-	14,347	-	-	-
Intergovernmental receipts	-	-	-	-	4,647,352	-	-	2,501,256
Charges for services	-	-	-	-	328,106	2,005	-	-
Fines and forfeits	-	-	-	-	133,506	-	-	-
Other receipts	2,769,873	123,820	107,630	1,588,680	2,820,597	-	-	264,898
Total receipts	2,769,873	123,820	107,630	1,588,680	13,433,204	2,005	-	2,766,154
Disbursements:								
Personal services	-	-	-	-	8,198,896	-	-	-
Supplies	-	-	-	-	124,639	-	-	-
Other services and charges	-	-	-	-	2,737,952	-	-	517,230
Capital outlay	-	-	-	-	50,305	-	-	1,559,711
Other disbursements	1,264,171	121,613	88,703	1,403,958	51,525	164	-	100,000
Total disbursements	1,264,171	121,613	88,703	1,403,958	11,163,317	164	-	2,176,941
Excess (deficiency) of receipts over disbursements	1,505,702	2,207	18,927	184,722	2,269,887	1,841	-	589,213
Cash and investments - ending	\$ 2,769,873	\$ 10,682	\$ 158,194	\$ 547,578	\$ 4,868,243	\$ 13,543	\$ 750	\$ 9,823,288

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	COIT County Distributive Shares	Community Corrections Grant	Community Transition Program	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 450	\$ 412	\$ 183,992	\$ 2,421,079	\$ 142,962	\$ 77,839	\$ 35,502	\$ 17,402
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	79	-	747,299	17,975	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	9,656	22,235	-	-	-	-	-
Other receipts	-	-	-	-	-	-	714	-
Total receipts	-	9,656	22,314	-	747,299	17,975	714	-
Disbursements:								
Personal services	-	-	-	-	751,229	-	-	-
Supplies	-	-	-	-	6,637	-	-	-
Other services and charges	-	-	929	-	7,908	-	-	-
Capital outlay	-	-	3,305	-	-	6,383	-	-
Other disbursements	-	9,387	-	2,421,079	-	-	696	-
Total disbursements	-	9,387	4,234	2,421,079	765,774	6,383	696	-
Excess (deficiency) of receipts over disbursements	-	269	18,080	(2,421,079)	(18,475)	11,592	18	-
Cash and investments - ending	\$ 450	\$ 681	\$ 202,072	\$ -	\$ 124,487	\$ 89,431	\$ 35,520	\$ 17,402

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know	Enhanced Access	Firearms Training
Cash and investments - beginning	\$ 8,686	\$ 2,461,065	\$ 2,028,069	\$ 35,549	\$ 1,500	\$ 83,064	\$ 850	\$ 80,461
Receipts:								
Taxes	-	764,166	619,653	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	85,517	65,747	-	-	5,762	-	-
Charges for services	4,841	-	-	-	500	-	-	10,325
Fines and forfeits	-	-	-	28,647	-	-	-	-
Other receipts	-	27,070	34,000	-	-	7,829	-	-
Total receipts	4,841	876,753	719,400	28,647	500	13,591	-	10,325
Disbursements:								
Personal services	-	212,595	-	8,887	-	-	-	-
Supplies	-	345,284	-	-	-	318	-	-
Other services and charges	5,468	190,751	-	26,662	-	10,476	-	-
Capital outlay	-	8,193	1,112,089	-	-	-	850	-
Other disbursements	-	-	-	-	-	-	-	1,625
Total disbursements	5,468	756,823	1,112,089	35,549	-	10,794	850	1,625
Excess (deficiency) of receipts over disbursements	(627)	119,930	(392,689)	(6,902)	500	2,797	(850)	8,700
Cash and investments - ending	\$ 8,059	\$ 2,580,995	\$ 1,635,380	\$ 28,647	\$ 2,000	\$ 85,861	\$ -	\$ 89,161

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Plat Book
Cash and investments - beginning	\$ 625,245	\$ 66,216	\$ 78,259	\$ 182,235	\$ 137,610	\$ 1,429,756	\$ 306,525	\$ 96,445
Receipts:								
Taxes	365,661	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	38,798	-	33,139	462,489	-	3,664,886	-	-
Charges for services	312,385	4,462	-	-	-	284,535	-	12,660
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	4,455	-	-	2,494	44,183	14,964	54,314	-
Total receipts	721,299	4,462	33,139	464,983	44,183	3,964,385	54,314	12,660
Disbursements:								
Personal services	737,888	-	-	-	-	1,686,988	-	-
Supplies	7,018	-	-	294,816	-	1,058,142	-	-
Other services and charges	16,109	1,500	2,962	203,570	23,610	249,884	-	-
Capital outlay	79	4,874	12,012	-	-	647,810	11,966	-
Other disbursements	-	-	-	-	-	592	-	-
Total disbursements	761,094	6,374	14,974	498,386	23,610	3,643,416	11,966	-
Excess (deficiency) of receipts over disbursements	(39,795)	(1,912)	18,165	(33,403)	20,573	320,969	42,348	12,660
Cash and investments - ending	\$ 585,450	\$ 64,304	\$ 96,424	\$ 148,832	\$ 158,183	\$ 1,750,725	\$ 348,873	\$ 109,105

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Solid Waste User Fees	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	\$ 3,946,419	\$ 1,532,212	\$ 38,188	\$ 24,755	\$ 181,162	\$ 1,748	\$ 50,859	\$ -
Receipts:								
Taxes	-	234,286	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	24,858	-	-	-	-	-	-
Charges for services	-	-	70,499	4,338	329,263	130,141	17,450	4,490
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	5,301	16,618	-	500	1,727	-	-	-
Total receipts	5,301	275,762	70,499	4,838	330,990	130,141	17,450	4,490
Disbursements:								
Personal services	243,920	1,915	36,637	-	210,020	-	2,163	-
Supplies	-	-	-	-	-	-	1,000	-
Other services and charges	21,121	277,096	-	6,181	92,546	-	9,070	-
Capital outlay	-	2,161	-	-	-	-	-	-
Other disbursements	-	-	17,307	795	-	129,901	-	4,490
Total disbursements	265,041	281,172	53,944	6,976	302,566	129,901	12,233	4,490
Excess (deficiency) of receipts over disbursements	(259,740)	(5,410)	16,555	(2,138)	28,424	240	5,217	-
Cash and investments - ending	\$ 3,686,679	\$ 1,526,802	\$ 54,743	\$ 22,617	\$ 209,586	\$ 1,988	\$ 56,076	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Court Appointed Special Advocate (CASA)	Auditor's Ineligible Deductions	County Elected Officials Training	Park And Recreation
Cash and investments - beginning	\$ -	\$ 194,120	\$ 166,492	\$ 3,282	\$ 26,861	\$ 27,362	\$ 15,573	\$ 188,957
Receipts:								
Taxes	-	-	-	-	-	-	-	89,773
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	23,438	-	19,815	-	-	9,525
Charges for services	-	219,375	-	105	-	10,161	4,461	45,550
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	24,197	-	-	-	67,286	-	-	46,293
Total receipts	24,197	219,375	23,438	105	87,101	10,161	4,461	191,141
Disbursements:								
Personal services	-	-	-	-	55,905	-	-	131,507
Supplies	-	-	5,000	-	994	-	-	973
Other services and charges	-	-	3,744	-	13,959	-	2,252	2,932
Capital outlay	-	-	12,145	-	451	-	-	-
Other disbursements	23,932	144,369	-	-	-	-	-	50,050
Total disbursements	23,932	144,369	20,889	-	71,309	-	2,252	185,462
Excess (deficiency) of receipts over disbursements	265	75,006	2,549	105	15,792	10,161	2,209	5,679
Cash and investments - ending	\$ 265	\$ 269,126	\$ 169,041	\$ 3,387	\$ 42,653	\$ 37,523	\$ 17,782	\$ 194,636

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County Offender Transportation Fund	Statewide 911	LOIT 2016 Special Distribution	Adult Probation Administrative	Juvenile Probation Administrative	Alternate Dispute Resolution	Donations	Self-Insurance
Cash and investments - beginning	\$ 1,450	\$ 756,679	\$ -	\$ 56,140	\$ 11,681	\$ -	\$ 8,098	\$ 131,950
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	5,000	-	-
Charges for services	-	642,267	-	-	-	-	-	-
Fines and forfeits	313	-	-	99,721	5,710	3,320	-	-
Other receipts	-	-	-	-	-	100	974	3,543,930
Total receipts	313	642,267	-	99,721	5,710	8,420	974	3,543,930
Disbursements:								
Personal services	-	520,019	-	133,212	4,738	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	99,585	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,005	1,566	3,558,514
Total disbursements	-	619,604	-	133,212	4,738	2,005	1,566	3,558,514
Excess (deficiency) of receipts over disbursements	313	22,663	-	(33,491)	972	6,415	(592)	(14,584)
Cash and investments - ending	\$ 1,763	\$ 779,342	\$ -	\$ 22,649	\$ 12,653	\$ 6,415	\$ 7,506	\$ 117,366

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Payroll Withholding - Wage Garnishments	Sheriff Pension Holding	Settlement	Surtax/Wheeltax	CVET Agency	Weed Lien Collections	Financial Institution Tax	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,980
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,072,806	377,333	-	387,212	-
Charges for services	-	10,651	-	-	-	16,170	-	-
Fines and forfeits	-	26,995	-	-	-	-	-	20,951
Other receipts	31,338	27,856	42,705,597	-	-	-	-	-
Total receipts	31,338	65,502	42,705,597	1,072,806	377,333	16,170	387,212	20,951
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	31,338	65,502	42,705,597	1,072,806	377,333	16,170	387,212	19,885
Total disbursements	31,338	65,502	42,705,597	1,072,806	377,333	16,170	387,212	19,885
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	1,066
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,046

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 789	\$ 200	\$ 505	\$ 464	\$ -	\$ 413	\$ -	\$ 1
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	4,840	5,524	-	4,440	8	482
Fines and forfeits	14,392	2,785	-	-	313	-	-	-
Other receipts	-	-	145	-	-	-	-	-
Total receipts	14,392	2,785	4,985	5,524	313	4,440	8	482
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	14,131	2,835	4,955	5,648	250	4,468	8	483
Total disbursements	14,131	2,835	4,955	5,648	250	4,468	8	483
Excess (deficiency) of receipts over disbursements	261	(50)	30	(124)	63	(28)	-	(1)
Cash and investments - ending	\$ 1,050	\$ 150	\$ 535	\$ 340	\$ 63	\$ 385	\$ -	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Child Restraint Violations Fines	Forest Restoration State Share	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	CEDIT Distribution	COIT Distribution
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 44,852	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	414,918	440,239	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	248,147	-	-	-
Charges for services	-	94	-	-	-	-	-	-
Fines and forfeits	300	-	-	-	-	-	-	-
Other receipts	-	-	-	563	-	-	-	-
Total receipts	300	94	-	563	663,065	440,239	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	275	94	-	563	707,917	440,239	-	-
Total disbursements	275	94	-	563	707,917	440,239	-	-
Excess (deficiency) of receipts over disbursements	25	-	-	-	(44,852)	-	-	-
Cash and investments - ending	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LOIT Special Distribution - Restricted	LIT - CS	LIT - ED	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
Cash and investments - beginning	\$ 1,117,078	\$ -	\$ -	\$ 281	\$ 18	\$ 100,028	\$ 7	\$ 189,127
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	7,830,462	5,240,697	-	-	14,415	-	21,687
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	73,344	-	-	-	-	-	-	-
Total receipts	73,344	7,830,462	5,240,697	-	-	14,415	-	21,687
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	230,440	7,830,462	5,240,697	281	18	-	7	7,797
Total disbursements	230,440	7,830,462	5,240,697	281	18	-	7	7,797
Excess (deficiency) of receipts over disbursements	(157,096)	-	-	(281)	(18)	14,415	(7)	13,890
Cash and investments - ending	\$ 959,982	\$ -	\$ -	\$ -	\$ -	\$ 114,443	\$ -	\$ 203,017

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	93.563 Clerk IV-D Incentive-Post Oct '99	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	\$ 121,946	\$ 5,592	\$ -	\$ 12,946	\$ 252,791	\$ 279,231	\$ 366	\$ -
Receipts:								
Taxes	-	19,706	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	14,415	2,090	-	-	-	-	-	3,077
Charges for services	-	-	-	-	580,283	-	-	-
Fines and forfeits	-	-	-	1,515	-	51,560	-	-
Other receipts	-	-	38,453	-	215	-	71,872	-
Total receipts	14,415	21,796	38,453	1,515	580,498	51,560	71,872	3,077
Disbursements:								
Personal services	-	-	-	-	424,186	34,242	-	-
Supplies	-	-	-	-	16,298	622	-	-
Other services and charges	-	-	-	-	100,424	3,461	-	-
Capital outlay	-	-	-	-	-	1,561	-	-
Other disbursements	7,428	18,850	38,453	488	1,364	-	72,109	3,077
Total disbursements	7,428	18,850	38,453	488	542,272	39,886	72,109	3,077
Excess (deficiency) of receipts over disbursements	6,987	2,946	-	1,027	38,226	11,674	(237)	-
Cash and investments - ending	\$ 128,933	\$ 8,538	\$ -	\$ 13,973	\$ 291,017	\$ 290,905	\$ 129	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	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	AFLAC Critical Illness
Cash and investments - beginning	\$ (7,479)	\$ 8	\$ 60,594	\$ -	\$ -	\$ 8,837	\$ 301,508	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	33,611	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	7,000	1,013	19,569	30,284	1,068	103,321	11,801
Total receipts	33,611	7,000	1,013	19,569	30,284	1,068	103,321	11,801
Disbursements:								
Personal services	33,611	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	19,569	30,284	-	-	11,801
Total disbursements	33,611	-	-	19,569	30,284	-	-	11,801
Excess (deficiency) of receipts over disbursements	-	7,000	1,013	-	-	1,068	103,321	-
Cash and investments - ending	\$ (7,479)	\$ 7,008	\$ 61,607	\$ -	\$ -	\$ 9,905	\$ 404,829	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Health RW Johnson Foundation	WebGIS Site Creation and Setup	93.069 Health Bioterrorism/Preparedness	GIS Data Exchange Grant	Community Correction SAC Grant	Boston Mutual/Liberty National Life Insurance	Probation Drug Screens	Jury Pay
Cash and investments - beginning	\$ 5,505	\$ 11,500	\$ -	\$ 1,500	\$ 750	\$ -	\$ 11,920	\$ 31,567
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,199	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	16,381	4,136
Other receipts	-	-	-	-	860	31,550	-	-
Total receipts	-	-	3,199	-	860	31,550	16,381	4,136
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	704	-	-	-	-	-
Other services and charges	154	-	2,495	-	-	-	17,289	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	750	30,798	-	15,787
Total disbursements	154	-	3,199	-	750	30,798	17,289	15,787
Excess (deficiency) of receipts over disbursements	(154)	-	-	-	110	752	(908)	(11,651)
Cash and investments - ending	\$ 5,351	\$ 11,500	\$ -	\$ 1,500	\$ 860	\$ 752	\$ 11,012	\$ 19,916

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	User Fee Continuing Education	Drug Court User Fee	DC HazMat Taskforce	Health Insurance (Clearing Acct)	Dubois Ruritan Park	AFLAC Accident Insurance	Vision Insurance	Alcohol and Drug Court User Fee
Cash and investments - beginning	\$ 19,396	\$ 2,635	\$ 4,230	\$ -	\$ 38	\$ -	\$ -	\$ 44,941
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	6,649	14,945	-	-	-	-	-	98,639
Other receipts	-	-	-	3,044,229	-	19,894	22,667	-
Total receipts	6,649	14,945	-	3,044,229	-	19,894	22,667	98,639
Disbursements:								
Personal services	-	-	-	-	-	-	-	92,382
Supplies	-	1,506	-	-	-	-	-	7,335
Other services and charges	-	7,028	-	-	-	-	-	3,240
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	6,697	-	-	3,044,229	-	19,894	21,998	400
Total disbursements	6,697	8,534	-	3,044,229	-	19,894	21,998	103,357
Excess (deficiency) of receipts over disbursements	(48)	6,411	-	-	-	-	669	(4,718)
Cash and investments - ending	\$ 19,348	\$ 9,046	\$ 4,230	\$ -	\$ 38	\$ -	\$ 669	\$ 40,223

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	DC Health Partnership Grant	16,922 Federal Equitable Sharing (Pros Atty)	Public Road Fund	St Charles Annex Maintenance	Sheriff Community Strike Fund	Community Corrections Commissary	Community Corrections Indigent	Superior Court Restitution
Cash and investments - beginning	\$ 21,819	\$ 12,230	\$ 15,233	\$ 28,640	\$ 50,957	\$ 22,716	\$ 42,922	\$ 12,807
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	16,500	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	14,677	-	-	-	4,116	99,722	29,478	26,889
Total receipts	14,677	-	-	16,500	4,116	99,722	29,478	26,889
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	14,088	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	5,918	57,897	47,335	37,977
Total disbursements	14,088	-	-	-	5,918	57,897	47,335	37,977
Excess (deficiency) of receipts over disbursements	589	-	-	16,500	(1,802)	41,825	(17,857)	(11,088)
Cash and investments - ending	\$ 22,408	\$ 12,230	\$ 15,233	\$ 45,140	\$ 49,155	\$ 64,541	\$ 25,065	\$ 1,719

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Circuit Court Adult Restitution	Circuit Court Juvenile Restitution	Alcohol & Drug Court IJC Grant	93.074 EBOLA Preparedness Grant	93.558 TANF Community Corrections	93.074 PHEP Base Grant #4	97.067 Federal Grant Pass Thru Fund	93.074 ZIKA Preparedness Grant
Cash and investments - beginning	\$ 9,188	\$ 2,650	\$ 129	\$ 13,800	\$ (62,322)	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,325	-	180,965	12,353	21,171	131
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	53,485	5,999	-	1,590	-	-	-	-
Total receipts	53,485	5,999	3,325	1,590	180,965	12,353	21,171	131
Disbursements:								
Personal services	-	-	-	-	122,629	-	-	-
Supplies	-	-	-	-	-	-	-	131
Other services and charges	-	-	129	545	67,691	1,384	-	-
Capital outlay	-	-	-	-	-	11,333	-	-
Other disbursements	58,537	8,233	-	-	-	-	21,171	-
Total disbursements	58,537	8,233	129	545	190,320	12,717	21,171	131
Excess (deficiency) of receipts over disbursements	(5,052)	(2,234)	3,196	1,045	(9,355)	(364)	-	-
Cash and investments - ending	\$ 4,136	\$ 416	\$ 3,325	\$ 14,845	\$ (71,677)	\$ (364)	\$ -	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Drug Prosecution Grant	National Insurance Long Term Disability	Community Crossings Grant	Clerk ISETS Trust	CASA Book Drive Donations	Probation (SAC) Incentive Grant	Drug Free State Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 476,306	\$ 7,006	\$ -	\$ -	\$ -	\$ 34,765,959
Receipts:								
Taxes	-	-	-	-	-	-	-	8,437,698
Licenses and permits	-	-	-	-	-	-	-	14,347
Intergovernmental receipts	-	-	476,306	-	-	-	15,281	28,311,618
Charges for services	-	-	-	-	-	-	-	3,076,911
Fines and forfeits	-	-	-	-	-	-	-	562,669
Other receipts	2,000	4,253	230,440	1,057,427	850	1,500	-	71,225,375
Total receipts	2,000	4,253	706,746	1,057,427	850	1,500	15,281	111,628,618
Disbursements:								
Personal services	-	-	-	-	-	-	-	13,643,569
Supplies	-	-	-	-	-	-	-	1,871,417
Other services and charges	-	-	-	-	-	982	-	4,742,407
Capital outlay	-	-	805,926	-	-	-	-	4,251,154
Other disbursements	1,999	4,253	146,686	1,054,996	850	-	15,281	85,246,825
Total disbursements	1,999	4,253	952,612	1,054,996	850	982	15,281	109,755,372
Excess (deficiency) of receipts over disbursements	1	-	(245,866)	2,431	-	518	-	1,873,246
Cash and investments - ending	\$ 1	\$ -	\$ 230,440	\$ 9,437	\$ -	\$ 518	\$ -	\$ 36,639,205

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DUBOIS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	<u>\$ 298,782</u>	<u>\$ 345,849</u>

DUBOIS COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2017

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, 2017

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	217,565,445
Buildings	6,572,654
Improvements other than buildings	1,354,851
Machinery, equipment, and vehicles	<u>10,403,388</u>
Total governmental activities	<u>237,598,658</u>
Total capital assets	<u><u>\$ 237,598,658</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/>.