

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
DUBOIS COUNTY, INDIANA
January 1, 2018 to December 31, 2018



FILED
07/17/2019

TABLE OF CONTENTS

| <u>Description</u> | <u>Page</u> |
|--|-------------|
| Schedule of Officials | 2 |
| Independent Auditor's Report | 3-5 |
| Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with <i>Government Auditing Standards</i> | 6-7 |
| Financial Statement and Accompanying Notes: | |
| Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis | 10-12 |
| Notes to Financial Statement | 13-18 |
| Other Information - Unaudited: | |
| Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis | 20-43 |
| Schedule of Payables and Receivables | 44 |
| Schedule of Leases and Debt | 45 |
| Schedule of Capital Assets..... | 46 |
| Supplemental Audit of Federal Awards: | |
| Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance | 48-49 |
| Schedule of Expenditures of Federal Awards and Accompanying Notes: | |
| Schedule of Expenditures of Federal Awards..... | 52 |
| Notes to Schedule of Expenditures of Federal Awards | 53 |
| Schedule of Findings and Questioned Costs | 54 |
| Other Reports..... | 55 |

SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|---|--|
| County Auditor | Kathleen M. Hopf Sandra L. Morton | 01-01-15 to 12-31-18 01-01-19 to 12-31-22 |
| County Treasurer | Cathy L. Merkley | 01-01-17 to 12-31-20 |
| Clerk of the Circuit Court | Bridgette N. Jarboe Amy L. Kippenbrock | 01-01-15 to 12-31-18 01-01-19 to 12-31-22 |
| County Sheriff | Donald R. Lampert Tom R. Kleinhelter | 01-01-15 to 01-31-18 01-01-19 to 12-31-22 |
| County Recorder | Rebecca S. Gates Jackie S. McPherron | 01-01-15 to 12-31-18 01-01-19 to 12-31-22 |
| President of the Board of County Commissioners | Nick Hostetter Chad A. Blessinger | 01-01-18 to 12-31-18 01-01-19 to 12-31-19 |
| President of the County Council | Jerry R. Hunefeld | 01-01-18 to 12-31-19 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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 year ended December 31, 2018, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 year ended December 31, 2018.

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 year ended December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Other Information

Our audit 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 auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated June 24, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

June 24, 2019



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF DUBOIS COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Dubois County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement, and have issued our report thereon dated June 24, 2019, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

June 24, 2019

(This page intentionally left blank.)

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, 2018

| Fund | Cash and Investments 01-01-18 | Receipts | Disbursements | Cash and Investments 12-31-18 |
|---|-------------------------------------|--------------|---------------|-------------------------------------|
| After Settlement Collections | \$ 2,769,873 | \$ 1,299,669 | \$ 2,769,873 | \$ 1,299,669 |
| Sheriff's Inmate Trust | 10,682 | 159,250 | 160,090 | 9,842 |
| Jail Commissary | 158,195 | 136,804 | 94,801 | 200,198 |
| Clerk's Trust | 547,573 | 2,038,905 | 2,039,276 | 547,202 |
| General | 4,868,243 | 11,752,182 | 12,130,916 | 4,489,509 |
| Accident Report | 13,543 | 2,615 | 575 | 15,583 |
| Campaign Finance Enforcement - County | 750 | 50 | - | 800 |
| LIT ED County Share | 9,823,288 | 3,112,827 | 647,620 | 12,288,495 |
| Child Advocacy | 450 | - | - | 450 |
| City and Town Court Costs | 681 | 10,366 | 4,705 | 6,342 |
| Clerk's Records Perpetuation | 202,072 | 23,903 | 21,802 | 204,173 |
| Community Corrections Grant | 124,487 | 923,813 | 936,571 | 111,729 |
| Community Transition Program | 89,431 | 21,275 | 6,840 | 103,866 |
| Congressional School Interest | 35,520 | 1,079 | 696 | 35,903 |
| Congressional School Principal | 17,402 | - | - | 17,402 |
| Sales Disclosure - County Share | 8,059 | 4,880 | 4,451 | 8,488 |
| Cumulative Bridge | 2,580,995 | 1,022,060 | 817,268 | 2,785,787 |
| Cumulative Capital Development | 1,635,380 | 702,020 | 608,070 | 1,729,330 |
| Drug Free Community | 28,647 | 41,394 | 26,373 | 43,668 |
| Electronic Map Generation | 2,000 | 500 | - | 2,500 |
| Emergency Planning/Right To Know | 85,861 | 21,520 | 33,731 | 73,650 |
| Firearms Training | 89,161 | 10,194 | 3,415 | 95,940 |
| Health | 585,450 | 910,185 | 696,374 | 799,261 |
| Identification Security Protection | 64,304 | 6,256 | 1,500 | 69,060 |
| Local Health Maintenance | 96,424 | 33,139 | 13,419 | 116,144 |
| Local Road and Street | 148,832 | 641,739 | 493,276 | 297,295 |
| Misdemeanant | 158,183 | 44,183 | 22,980 | 179,386 |
| Motor Vehicle Highway | 1,750,725 | 4,572,522 | 5,218,538 | 1,104,709 |
| Park Nonreverting Capital | 348,873 | 54,081 | 13,438 | 389,516 |
| Plat Book | 109,105 | 12,220 | 10,000 | 111,325 |
| Rainy Day | 3,686,679 | - | 4,015 | 3,682,664 |
| Reassessment - 2015 | 1,526,802 | 282,686 | 282,988 | 1,526,500 |
| Recorder's Records Perpetuation | 54,743 | 97,283 | 46,390 | 105,636 |
| Sex and Violent Offender Administration | 22,617 | 4,365 | - | 26,982 |
| Solid Waste User Fees | 209,586 | 333,748 | 408,311 | 135,023 |
| Surplus Tax | 1,988 | 62,490 | 29,008 | 35,470 |
| Surveyor's Corner Perpetuation | 56,076 | 31,065 | 25,094 | 62,047 |
| Tax Sale Fees | - | 4,720 | 4,720 | - |
| Tax Sale Redemption | 265 | 30,979 | 31,244 | - |
| Tax Sale Surplus | 269,126 | 109,544 | 238,815 | 139,855 |
| Local Health Department Trust Account | 169,041 | 23,438 | 10,320 | 182,159 |
| Vehicle Inspection | 3,387 | 155 | - | 3,542 |
| Court Appointed Special Advocate (CASA) | 42,653 | 128,768 | 138,868 | 32,553 |
| Auditor's Ineligible Deductions | 37,523 | 11,065 | 3,071 | 45,517 |
| County Elected Officials Training | 17,782 | 6,256 | 4,824 | 19,214 |
| Park And Recreation | 194,636 | 199,140 | 201,784 | 191,992 |
| County Offender Transportation Fund | 1,763 | 438 | - | 2,201 |
| Statewide 911 | 779,342 | 650,591 | 649,195 | 780,738 |
| Prosecutor Forfeiture | - | 366 | - | 366 |
| Adult Probation Administrative | 22,649 | 113,343 | 83,631 | 52,361 |

DUBOIS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

| Fund | Cash and Investments 01-01-18 | Receipts | Disbursements | Cash and Investments 12-31-18 |
|---|-------------------------------------|------------|---------------|-------------------------------------|
| Juvenile Probation Administrative | 12,653 | 2,040 | 4,736 | 9,957 |
| Alternate Dispute Resolution | 6,415 | 4,200 | 3,215 | 7,400 |
| Donations Sheriff | 7,506 | 3,270 | 1,346 | 9,430 |
| Self-Insurance | 117,364 | 3,069,046 | 3,019,403 | 167,007 |
| Payroll Clearing | - | 9,060,757 | 9,060,757 | - |
| Payroll Withholding - Insurance | - | 195,394 | 167,826 | 27,568 |
| Payroll Withholding - Deferred Compensation | - | 121,885 | 121,885 | - |
| Payroll Withholding - Federal | - | 837,886 | 837,886 | - |
| Payroll Withholding - FICA & Medicare | - | 1,391,555 | 1,391,555 | - |
| Payroll Withholding - Local Tax | - | 83,866 | 83,866 | - |
| Payroll Withholding - PERF | - | 391,611 | 391,611 | - |
| Payroll Withholding - State | - | 290,826 | 290,826 | - |
| Payroll Withholding - Wage Garnishments | - | 28,970 | 28,970 | - |
| Sheriff Pension Holding | - | 69,110 | 66,747 | 2,363 |
| Settlement | - | 44,049,355 | 44,049,355 | - |
| Surtax/Wheeltax | - | 1,039,447 | 1,039,447 | - |
| CVET Agency | - | 366,005 | 366,005 | - |
| Weed Lien Collections | - | 7,510 | 7,510 | - |
| Financial Institution Tax | - | 365,979 | 365,979 | - |
| State Fines and Forfeitures | 4,046 | 25,899 | 25,808 | 4,137 |
| Infraction Judgements | 1,050 | 13,989 | 13,126 | 1,913 |
| Special Death Benefit | 150 | 2,485 | 2,280 | 355 |
| Sales Disclosure - State Share | 535 | 4,880 | 4,995 | 420 |
| Coroners Training & Con't Education | 340 | 5,015 | 4,918 | 437 |
| Interstate Compact - State Share | 63 | 437 | 375 | 125 |
| Mortgage Recording Fees - State Share | 385 | 4,263 | 4,328 | 320 |
| DLGF Homestead Property Database | - | 8 | 8 | - |
| Sex and Violent Offender Admin - State | - | 485 | 485 | - |
| Child Restraint Violations Fines | 25 | 425 | 375 | 75 |
| Education Plate Fees Agency | - | 525 | 525 | - |
| Riverboat Revenue Sharing | - | 668,533 | 611,323 | 57,210 |
| Innkeepers Tax Collections | - | 437,361 | 437,129 | 232 |
| LOIT Special Distribution - Restricted | 959,982 | - | - | 959,982 |
| LIT - CS | - | 8,894,714 | 8,894,714 | - |
| LIT - ED | - | 5,950,208 | 5,950,208 | - |
| 93.563 Title IV-D Incentive | 114,443 | 13,668 | - | 128,111 |
| 93.563 Prosecutor IV-D Incentive-Post Oct '99 | 203,017 | 20,565 | 6,623 | 216,959 |
| 93.563 Clerk IV-D Incentive-Post Oct '99 | 128,933 | 13,668 | 8,443 | 134,158 |
| Indiana 15 Regional Planning | 8,538 | 24,630 | 18,850 | 14,318 |
| AFLAC Cancer/Int Care Insurance | - | 40,089 | 40,089 | - |
| Automated Clearing House Debit | 13,973 | 1,530 | 427 | 15,076 |
| Community Corrections Project Income | 291,017 | 603,478 | 614,243 | 280,252 |
| Pre Trial Diversion | 290,905 | 55,765 | 47,337 | 299,333 |
| Dental Insurance | 129 | 83,298 | 83,298 | 129 |
| 16.575 ICJI Victim Assistance | (7,479) | 34,071 | 34,463 | (7,871) |
| Drug Court SAC Grant | 7,008 | 7,000 | 7,008 | 7,000 |
| Industrial Development Loan | 61,607 | 1,273 | - | 62,880 |
| AFLAC Short Term Disability | - | 29,431 | 29,431 | - |
| County Sheriff Continuing Education | 9,905 | 834 | 2,258 | 8,481 |

DUBOIS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

| Fund | Cash and Investments 01-01-18 | Receipts | Disbursements | Cash and Investments 12-31-18 |
|---|-------------------------------------|-----------------------|-----------------------|-------------------------------------|
| Distressed Road Repayment | 404,829 | 107,101 | - | 511,930 |
| AFLAC Critical Illness | - | 10,649 | 10,649 | - |
| Health RW Johnson Foundation | 5,351 | - | 134 | 5,217 |
| WebGIS Site Creation and Setup | 11,500 | - | - | 11,500 |
| 93.069 Health Bioterrorism/Preparedness | - | 6,744 | 8,729 | (1,985) |
| GIS Data Exchange Grant | 1,500 | - | - | 1,500 |
| Community Correction SAC Grant | 860 | 1,382 | 960 | 1,282 |
| Boston Mutual/Liberty National Life Insurance | 752 | 29,978 | 30,730 | - |
| Probation Drug Screens | 11,012 | 19,565 | 19,417 | 11,160 |
| Jury Pay | 19,916 | 4,528 | 14,381 | 10,063 |
| User Fee Continuing Education | 19,348 | 7,574 | 5,362 | 21,560 |
| Drug Court User Fee | 9,046 | 14,667 | 6,237 | 17,476 |
| DC HazMat Taskforce | 4,230 | - | - | 4,230 |
| Health Insurance (Clearing Acct) | - | 2,895,857 | 2,895,857 | - |
| Dubois Ruritan Park | 38 | - | - | 38 |
| AFLAC Accident Insurance | - | 19,531 | 19,531 | - |
| Vision Insurance | 669 | 22,094 | 22,094 | 669 |
| Alcohol and Drug Court User Fee | 40,223 | 119,608 | 107,210 | 52,621 |
| DC Health Partnership Grant | 22,408 | 4,765 | 3,993 | 23,180 |
| 16.922 Federal Equitable Sharing (Pros Atty) | 12,230 | - | - | 12,230 |
| Public Road Fund | 15,233 | - | - | 15,233 |
| St Charles Annex Maintenance | 45,140 | 18,000 | 4,071 | 59,069 |
| Sheriff Community Strike Fund | 49,154 | 3,603 | 3,986 | 48,771 |
| Community Corrections Commissary | 64,541 | 67,017 | 56,397 | 75,161 |
| Community Corrections Indigent | 25,065 | 37,182 | 41,194 | 21,053 |
| Superior Court Restitution | 1,719 | 23,740 | 21,966 | 3,493 |
| Circuit Court Adult Restitution | 4,137 | 56,821 | 54,491 | 6,467 |
| Circuit Court Juvenile Restitution | 416 | 8,478 | 8,434 | 460 |
| Drug Court Grants | 3,325 | - | 3,325 | - |
| 93.074 EBOLA Preparedness Grant | 14,845 | - | 393 | 14,452 |
| 93.558 TANF Community Corrections | (71,677) | 305,809 | 232,199 | 1,933 |
| 93.074 PHEP Base Grant | (364) | 6,358 | 5,994 | - |
| 97.067 Federal Grant Pass Thru Fund | - | 138,225 | 138,800 | (575) |
| Drug Prosecution Grant | 1 | 1,991 | 1,000 | 992 |
| National Insurance Long Term Disability | - | 4,853 | 4,853 | - |
| Community Crossings Grant | 230,440 | 631,346 | 861,786 | - |
| Clerk ISETS Trust | 9,438 | 1,085,424 | 1,081,802 | 13,060 |
| Probation (SAC) Incentive Grant | 518 | 1,500 | 518 | 1,500 |
| Drug Free State Grant | - | 1,871 | 1,871 | - |
| 97.047 HS-EMA PreDisaster Mitigation Grant | - | 8,500 | 16,738 | (8,238) |
| Kalb HPV Grant | - | 53,550 | 58,401 | (4,851) |
| 16.575 CASA VOCA Grant | - | - | 3,906 | (3,906) |
| IN HS Foundation Grant | - | - | 3,747 | (3,747) |
| Dubois County Tourism Commission | 416,131 | 443,601 | 460,518 | 399,214 |
| Totals | <u>\$ 37,055,331</u> | <u>\$ 114,129,222</u> | <u>\$ 113,292,542</u> | <u>\$ 37,892,011</u> |

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

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which governs most requirements of the system and gives the County authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which governs most requirements of the system and gives the County authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

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

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

DUBOIS COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursement for expenditures made by the County was not received by December 31, 2018.

Note 8. Restatements

For the year ended December 31, 2018, 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:

| Fund | Balance as of December 31, 2017 | New Fund | Balance as of January 1, 2018 |
|-------------------------------------|------------------------------------|------------|----------------------------------|
| Dubois County Tourism Commission | \$ - | \$ 416,131 | \$ 416,131 |

OTHER INFORMATION - UNAUDITED

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

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

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

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | After Settlement Collections | Sheriff's Inmate Trust | Jail Commissary | Clerk's Trust | General | Accident Report |
|---|------------------------------------|------------------------------|--------------------|------------------|--------------|--------------------|
| Cash and investments - beginning | \$ 2,769,873 | \$ 10,682 | \$ 158,195 | \$ 547,573 | \$ 4,868,243 | \$ 13,543 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | 5,604,341 | - |
| Licenses and permits | - | - | - | - | 15,045 | - |
| Intergovernmental receipts | - | - | - | - | 4,979,956 | - |
| Charges for services | - | - | - | - | 352,925 | 2,615 |
| Fines and forfeits | - | - | - | - | 130,071 | - |
| Other receipts | 1,299,669 | 159,250 | 136,804 | 2,038,905 | 669,844 | - |
| Total receipts | 1,299,669 | 159,250 | 136,804 | 2,038,905 | 11,752,182 | 2,615 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | 8,658,121 | - |
| Supplies | - | - | - | - | 124,020 | - |
| Other services and charges | - | - | - | - | 3,184,305 | - |
| Capital outlay | - | - | - | - | 66,096 | - |
| Other disbursements | 2,769,873 | 160,090 | 94,801 | 2,039,276 | 98,374 | 575 |
| Total disbursements | 2,769,873 | 160,090 | 94,801 | 2,039,276 | 12,130,916 | 575 |
| Excess (deficiency) of receipts over disbursements | (1,470,204) | (840) | 42,003 | (371) | (378,734) | 2,040 |
| Cash and investments - ending | \$ 1,299,669 | \$ 9,842 | \$ 200,198 | \$ 547,202 | \$ 4,489,509 | \$ 15,583 |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Campaign Finance Enforcement - County | LIT ED County Share | Child Advocacy | City and Town Court Costs | Clerk's Records Perpetuation | Community Corrections Grant |
|---|--|---------------------------|-------------------|---------------------------------|------------------------------------|-----------------------------------|
| Cash and investments - beginning | \$ 750 | \$ 9,823,288 | \$ 450 | \$ 681 | \$ 202,072 | \$ 124,487 |
| Receipts: | | | | | | |
| Taxes | - | 177,848 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | 2,657,417 | - | - | - | 873,993 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | 50 | - | - | 10,366 | 23,903 | - |
| Other receipts | - | 277,562 | - | - | - | 49,820 |
| Total receipts | 50 | 3,112,827 | - | 10,366 | 23,903 | 923,813 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | 831,892 |
| Supplies | - | - | - | - | - | 11,864 |
| Other services and charges | - | - | - | - | 13,842 | 9,617 |
| Capital outlay | - | 547,620 | - | - | 7,960 | - |
| Other disbursements | - | 100,000 | - | 4,705 | - | 83,198 |
| Total disbursements | - | 647,620 | - | 4,705 | 21,802 | 936,571 |
| Excess (deficiency) of receipts over disbursements | 50 | 2,465,207 | - | 5,661 | 2,101 | (12,758) |
| Cash and investments - ending | \$ 800 | \$ 12,288,495 | \$ 450 | \$ 6,342 | \$ 204,173 | \$ 111,729 |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Community Transition Program | Congressional School Interest | Congressional School Principal | Sales Disclosure - County Share | Cumulative Bridge | Cumulative Capital Development |
|---|------------------------------------|-------------------------------------|--------------------------------------|--|----------------------|--------------------------------------|
| Cash and investments - beginning | \$ 89,431 | \$ 35,520 | \$ 17,402 | \$ 8,059 | \$ 2,580,995 | \$ 1,635,380 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | 775,234 | 628,628 |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 21,275 | - | - | - | 184,415 | 68,391 |
| Charges for services | - | - | - | 4,880 | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 1,079 | - | - | 62,411 | 5,001 |
| Total receipts | 21,275 | 1,079 | - | 4,880 | 1,022,060 | 702,020 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | 265,400 | - |
| Supplies | - | - | - | - | 329,036 | - |
| Other services and charges | 6,840 | - | - | 4,451 | 96,649 | - |
| Capital outlay | - | - | - | - | 126,183 | 608,070 |
| Other disbursements | - | 696 | - | - | - | - |
| Total disbursements | 6,840 | 696 | - | 4,451 | 817,268 | 608,070 |
| Excess (deficiency) of receipts over disbursements | 14,435 | 383 | - | 429 | 204,792 | 93,950 |
| Cash and investments - ending | \$ 103,866 | \$ 35,903 | \$ 17,402 | \$ 8,488 | \$ 2,785,787 | \$ 1,729,330 |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Drug Free Community | Electronic Map Generation | Emergency Planning/Right To Know | Firearms Training | Health | Identification Security Protection |
|---|------------------------|---------------------------------|--|----------------------|------------|--|
| Cash and investments - beginning | \$ 28,647 | \$ 2,000 | \$ 85,861 | \$ 89,161 | \$ 585,450 | \$ 64,304 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | 475,358 | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 14,188 | - | 51,716 | - |
| Charges for services | - | 500 | - | 10,194 | 377,883 | 6,256 |
| Fines and forfeits | 41,394 | - | - | - | - | - |
| Other receipts | - | - | 7,332 | - | 5,228 | - |
| Total receipts | 41,394 | 500 | 21,520 | 10,194 | 910,185 | 6,256 |
| Disbursements: | | | | | | |
| Personal services | 5,517 | - | - | - | 677,824 | - |
| Supplies | - | - | 744 | - | 6,441 | - |
| Other services and charges | 20,856 | - | 11,559 | - | 12,013 | 1,500 |
| Capital outlay | - | - | 21,428 | - | 96 | - |
| Other disbursements | - | - | - | 3,415 | - | - |
| Total disbursements | 26,373 | - | 33,731 | 3,415 | 696,374 | 1,500 |
| Excess (deficiency) of receipts over disbursements | 15,021 | 500 | (12,211) | 6,779 | 213,811 | 4,756 |
| Cash and investments - ending | \$ 43,668 | \$ 2,500 | \$ 73,650 | \$ 95,940 | \$ 799,261 | \$ 69,060 |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Local Health Maintenance | Local Road and Street | Misdemeanant | Motor Vehicle Highway | Park Nonreverting Capital | Plat Book |
|---|--------------------------------|-----------------------------|--------------|-----------------------------|---------------------------------|--------------|
| Cash and investments - beginning | \$ 96,424 | \$ 148,832 | \$ 158,183 | \$ 1,750,725 | \$ 348,873 | \$ 109,105 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 33,139 | 635,788 | - | 4,336,518 | - | - |
| Charges for services | - | - | - | 181,214 | - | 12,220 |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 5,951 | 44,183 | 54,790 | 54,081 | - |
| Total receipts | 33,139 | 641,739 | 44,183 | 4,572,522 | 54,081 | 12,220 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | 1,740,654 | - | - |
| Supplies | 441 | 295,232 | - | 1,513,128 | - | - |
| Other services and charges | 1,728 | 198,044 | 22,980 | 276,688 | 13,438 | 10,000 |
| Capital outlay | 11,250 | - | - | 1,687,068 | - | - |
| Other disbursements | - | - | - | 1,000 | - | - |
| Total disbursements | 13,419 | 493,276 | 22,980 | 5,218,538 | 13,438 | 10,000 |
| Excess (deficiency) of receipts over disbursements | 19,720 | 148,463 | 21,203 | (646,016) | 40,643 | 2,220 |
| Cash and investments - ending | \$ 116,144 | \$ 297,295 | \$ 179,386 | \$ 1,104,709 | \$ 389,516 | \$ 111,325 |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Rainy Day | Reassessment - 2015 | Recorder's Records Perpetuation | Sex and Violent Offender Administration | Solid Waste User Fees | Surplus Tax |
|---|--------------|------------------------|---------------------------------------|--|-----------------------------|----------------|
| Cash and investments - beginning | \$ 3,686,679 | \$ 1,526,802 | \$ 54,743 | \$ 22,617 | \$ 209,586 | \$ 1,988 |
| Receipts: | | | | | | |
| Taxes | - | 233,237 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | 25,375 | - | - | - | - |
| Charges for services | - | - | 97,283 | 4,365 | 328,693 | 62,490 |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 24,074 | - | - | 5,055 | - |
| Total receipts | - | 282,686 | 97,283 | 4,365 | 333,748 | 62,490 |
| Disbursements: | | | | | | |
| Personal services | - | 1,951 | 344 | - | 213,190 | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | 4,015 | 281,037 | - | - | 125,492 | - |
| Capital outlay | - | - | - | - | 69,629 | - |
| Other disbursements | - | - | 46,046 | - | - | 29,008 |
| Total disbursements | 4,015 | 282,988 | 46,390 | - | 408,311 | 29,008 |
| Excess (deficiency) of receipts over disbursements | (4,015) | (302) | 50,893 | 4,365 | (74,563) | 33,482 |
| Cash and investments - ending | \$ 3,682,664 | \$ 1,526,500 | \$ 105,636 | \$ 26,982 | \$ 135,023 | \$ 35,470 |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Surveyor's Corner Perpetuation | Tax Sale Fees | Tax Sale Redemption | Tax Sale Surplus | Local Health Department Trust Account | Vehicle Inspection |
|---|--------------------------------------|---------------------|---------------------------|------------------------|---|-----------------------|
| Cash and investments - beginning | \$ 56,076 | \$ - | \$ 265 | \$ 269,126 | \$ 169,041 | \$ 3,387 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 23,438 | - |
| Charges for services | 31,065 | 4,720 | - | 109,544 | - | 155 |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | 30,979 | - | - | - |
| Total receipts | 31,065 | 4,720 | 30,979 | 109,544 | 23,438 | 155 |
| Disbursements: | | | | | | |
| Personal services | 1,348 | - | - | - | - | - |
| Supplies | - | - | - | - | 169 | - |
| Other services and charges | 2,650 | - | - | - | 5,825 | - |
| Capital outlay | 21,096 | - | - | - | 4,326 | - |
| Other disbursements | - | 4,720 | 31,244 | 238,815 | - | - |
| Total disbursements | 25,094 | 4,720 | 31,244 | 238,815 | 10,320 | - |
| Excess (deficiency) of receipts over disbursements | 5,971 | - | (265) | (129,271) | 13,118 | 155 |
| Cash and investments - ending | \$ 62,047 | \$ - | \$ - | \$ 139,855 | \$ 182,159 | \$ 3,542 |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | 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 | \$ 42,653 | \$ 37,523 | \$ 17,782 | \$ 194,636 | \$ 1,763 | \$ 779,342 |
| Receipts: | | | | | | |
| Taxes | - | - | - | 97,737 | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 30,283 | - | - | 10,633 | - | - |
| Charges for services | - | 11,065 | 6,256 | 49,343 | - | 650,591 |
| Fines and forfeits | - | - | - | - | 438 | - |
| Other receipts | 98,485 | - | - | 41,427 | - | - |
| Total receipts | 128,768 | 11,065 | 6,256 | 199,140 | 438 | 650,591 |
| Disbursements: | | | | | | |
| Personal services | 96,785 | - | - | 149,118 | - | 518,039 |
| Supplies | 1,165 | 1,130 | - | - | - | - |
| Other services and charges | 32,040 | - | 4,824 | 2,666 | - | 131,156 |
| Capital outlay | 8,878 | - | - | - | - | - |
| Other disbursements | - | 1,941 | - | 50,000 | - | - |
| Total disbursements | 138,868 | 3,071 | 4,824 | 201,784 | - | 649,195 |
| Excess (deficiency) of receipts over disbursements | (10,100) | 7,994 | 1,432 | (2,644) | 438 | 1,396 |
| Cash and investments - ending | \$ 32,553 | \$ 45,517 | \$ 19,214 | \$ 191,992 | \$ 2,201 | \$ 780,738 |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Prosecutor Forfeiture | Adult Probation Administrative | Juvenile Probation Administrative | Alternate Dispute Resolution | Donations Sheriff | Self-Insurance |
|--|--------------------------|--------------------------------------|---|------------------------------------|----------------------|----------------|
| Cash and investments - beginning | \$ - | \$ 22,649 | \$ 12,653 | \$ 6,415 | \$ 7,506 | \$ 117,364 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | 366 | 113,343 | 2,040 | 4,200 | - | - |
| Other receipts | - | - | - | - | 3,270 | 3,069,046 |
| Total receipts | 366 | 113,343 | 2,040 | 4,200 | 3,270 | 3,069,046 |
| Disbursements: | | | | | | |
| Personal services | - | 83,631 | 4,736 | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | 1,346 | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | - | 3,215 | - | 3,019,403 |
| Total disbursements | - | 83,631 | 4,736 | 3,215 | 1,346 | 3,019,403 |
| Excess (deficiency) of receipts over disbursements | 366 | 29,712 | (2,696) | 985 | 1,924 | 49,643 |
| Cash and investments - ending | \$ 366 | \$ 52,361 | \$ 9,957 | \$ 7,400 | \$ 9,430 | \$ 167,007 |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Payroll Clearing | Payroll Withholding - Insurance | Payroll Withholding - Deferred Compensation | Payroll Withholding - Federal | Payroll Withholding - FICA & Medicare | Payroll Withholding - Local Tax |
|---|---------------------|---------------------------------------|--|-------------------------------------|---|---------------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 9,060,757 | 195,394 | 121,885 | 837,886 | 1,391,555 | 83,866 |
| Total receipts | 9,060,757 | 195,394 | 121,885 | 837,886 | 1,391,555 | 83,866 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 9,060,757 | 167,826 | 121,885 | 837,886 | 1,391,555 | 83,866 |
| Total disbursements | 9,060,757 | 167,826 | 121,885 | 837,886 | 1,391,555 | 83,866 |
| Excess (deficiency) of receipts over disbursements | - | 27,568 | - | - | - | - |
| Cash and investments - ending | \$ - | \$ 27,568 | \$ - | \$ - | \$ - | \$ - |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Payroll Withholding - PERF | Payroll Withholding - State | Payroll Withholding - Wage Garnishments | Sheriff Pension Holding | Settlement | Surtax/Wheeltax |
|---|----------------------------------|-----------------------------------|--|-------------------------------|------------|-----------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | 1,039,447 |
| Charges for services | - | - | - | 10,157 | - | - |
| Fines and forfeits | - | - | - | 29,845 | - | - |
| Other receipts | 391,611 | 290,826 | 28,970 | 29,108 | 44,049,355 | - |
| Total receipts | 391,611 | 290,826 | 28,970 | 69,110 | 44,049,355 | 1,039,447 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 391,611 | 290,826 | 28,970 | 66,747 | 44,049,355 | 1,039,447 |
| Total disbursements | 391,611 | 290,826 | 28,970 | 66,747 | 44,049,355 | 1,039,447 |
| Excess (deficiency) of receipts over disbursements | - | - | - | 2,363 | - | - |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ 2,363 | \$ - | \$ - |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | CVET Agency | Weed Lien Collections | Financial Institution Tax | State Fines and Forfeitures | Infraction Judgements | Special Death Benefit |
|---|----------------|--------------------------|---------------------------------|--------------------------------------|--------------------------|-----------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ 4,046 | \$ 1,050 | \$ 150 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 366,005 | - | 365,979 | - | - | - |
| Charges for services | - | 7,510 | - | - | - | - |
| Fines and forfeits | - | - | - | 25,899 | 13,989 | 2,485 |
| Other receipts | - | - | - | - | - | - |
| Total receipts | 366,005 | 7,510 | 365,979 | 25,899 | 13,989 | 2,485 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 366,005 | 7,510 | 365,979 | 25,808 | 13,126 | 2,280 |
| Total disbursements | 366,005 | 7,510 | 365,979 | 25,808 | 13,126 | 2,280 |
| Excess (deficiency) of receipts over disbursements | - | - | - | 91 | 863 | 205 |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ 4,137 | \$ 1,913 | \$ 355 |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | 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 | \$ 535 | \$ 340 | \$ 63 | \$ 385 | \$ - | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | 4,880 | 5,015 | - | 4,263 | 8 | 485 |
| Fines and forfeits | - | - | 437 | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total receipts | 4,880 | 5,015 | 437 | 4,263 | 8 | 485 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 4,995 | 4,918 | 375 | 4,328 | 8 | 485 |
| Total disbursements | 4,995 | 4,918 | 375 | 4,328 | 8 | 485 |
| Excess (deficiency) of receipts over disbursements | (115) | 97 | 62 | (65) | - | - |
| Cash and investments - ending | \$ 420 | \$ 437 | \$ 125 | \$ 320 | \$ - | \$ - |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Child Restraint Violations Fines | Education Plate Fees Agency | Riverboat Revenue Sharing | Innkeepers Tax Collections | LOIT Special Distribution - Restricted | LIT - CS |
|---|---|-----------------------------------|---------------------------------|----------------------------------|--|-----------|
| Cash and investments - beginning | \$ 25 | \$ - | \$ - | \$ - | \$ 959,982 | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | 420,386 | 437,361 | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 248,147 | - | - | 8,894,714 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | 425 | - | - | - | - | - |
| Other receipts | - | 525 | - | - | - | - |
| Total receipts | 425 | 525 | 668,533 | 437,361 | - | 8,894,714 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 375 | 525 | 611,323 | 437,129 | - | 8,894,714 |
| Total disbursements | 375 | 525 | 611,323 | 437,129 | - | 8,894,714 |
| Excess (deficiency) of receipts over disbursements | 50 | - | 57,210 | 232 | - | - |
| Cash and investments - ending | \$ 75 | \$ - | \$ 57,210 | \$ 232 | \$ 959,982 | \$ - |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | LIT - ED | 93.563 Title IV-D Incentive | 93.563 Prosecutor IV-D Incentive-Post Oct '99 | 93.563 Clerk IV-D Incentive-Post Oct '99 | Indiana 15 Regional Planning | AFLAC Cancer/Int Care Insurance |
|---|-----------|--------------------------------------|---|--|------------------------------------|--|
| Cash and investments - beginning | \$ - | \$ 114,443 | \$ 203,017 | \$ 128,933 | \$ 8,538 | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | 22,213 | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | 5,950,208 | 13,668 | 20,565 | 13,668 | 2,417 | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | 40,089 |
| Total receipts | 5,950,208 | 13,668 | 20,565 | 13,668 | 24,630 | 40,089 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 5,950,208 | - | 6,623 | 8,443 | 18,850 | 40,089 |
| Total disbursements | 5,950,208 | - | 6,623 | 8,443 | 18,850 | 40,089 |
| Excess (deficiency) of receipts over disbursements | - | 13,668 | 13,942 | 5,225 | 5,780 | - |
| Cash and investments - ending | \$ - | \$ 128,111 | \$ 216,959 | \$ 134,158 | \$ 14,318 | \$ - |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Automated Clearing House Debit | Community Corrections Project Income | Pre Trial Diversion | Dental Insurance | 16,575 ICJI Victim Assistance | Drug Court SAC Grant |
|---|---|---|------------------------|---------------------|--|-------------------------|
| Cash and investments - beginning | \$ 13,973 | \$ 291,017 | \$ 290,905 | \$ 129 | \$ (7,479) | \$ 7,008 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | 34,071 | - |
| Charges for services | - | 602,465 | - | - | - | - |
| Fines and forfeits | 1,530 | - | 55,765 | - | - | - |
| Other receipts | - | 1,013 | - | 83,298 | - | 7,000 |
| Total receipts | 1,530 | 603,478 | 55,765 | 83,298 | 34,071 | 7,000 |
| Disbursements: | | | | | | |
| Personal services | - | 429,153 | 35,895 | - | 34,463 | - |
| Supplies | - | 23,600 | 552 | - | - | - |
| Other services and charges | - | 110,333 | 6,666 | - | - | 7,008 |
| Capital outlay | - | - | 4,224 | - | - | - |
| Other disbursements | 427 | 51,157 | - | 83,298 | - | - |
| Total disbursements | 427 | 614,243 | 47,337 | 83,298 | 34,463 | 7,008 |
| Excess (deficiency) of receipts over disbursements | 1,103 | (10,765) | 8,428 | - | (392) | (8) |
| Cash and investments - ending | \$ 15,076 | \$ 280,252 | \$ 299,333 | \$ 129 | \$ (7,871) | \$ 7,000 |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Industrial Development Loan | AFLAC Short Term Disability | County Sheriff Continuing Education | Distressed Road Repayment | AFLAC Critical Illness | Health RW Johnson Foundation |
|---|-----------------------------------|-----------------------------------|--|---------------------------------|------------------------------|------------------------------------|
| Cash and investments - beginning | \$ 61,607 | \$ - | \$ 9,905 | \$ 404,829 | \$ - | \$ 5,351 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 1,273 | 29,431 | 834 | 107,101 | 10,649 | - |
| Total receipts | 1,273 | 29,431 | 834 | 107,101 | 10,649 | - |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | 134 |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | 29,431 | 2,258 | - | 10,649 | - |
| Total disbursements | - | 29,431 | 2,258 | - | 10,649 | 134 |
| Excess (deficiency) of receipts over disbursements | 1,273 | - | (1,424) | 107,101 | - | (134) |
| Cash and investments - ending | \$ 62,880 | \$ - | \$ 8,481 | \$ 511,930 | \$ - | \$ 5,217 |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | 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 |
|---|--------------------------------------|---|-------------------------------|---|---|------------------------------|
| Cash and investments - beginning | \$ 11,500 | \$ - | \$ 1,500 | \$ 860 | \$ 752 | \$ 11,012 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | 6,744 | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | 19,565 |
| Other receipts | - | - | - | 1,382 | 29,978 | - |
| Total receipts | - | 6,744 | - | 1,382 | 29,978 | 19,565 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | 1,679 | - | - | - | - |
| Other services and charges | - | 4,114 | - | - | - | - |
| Capital outlay | - | 2,936 | - | - | - | - |
| Other disbursements | - | - | - | 960 | 30,730 | 19,417 |
| Total disbursements | - | 8,729 | - | 960 | 30,730 | 19,417 |
| Excess (deficiency) of receipts over disbursements | - | (1,985) | - | 422 | (752) | 148 |
| Cash and investments - ending | \$ 11,500 | \$ (1,985) | \$ 1,500 | \$ 1,282 | \$ - | \$ 11,160 |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Jury Pay | User Fee Continuing Education | Drug Court User Fee | DC HazMat Taskforce | Health Insurance (Clearing Acct) | Dubois Ruritan Park |
|---|-------------|-------------------------------------|------------------------|------------------------|--|---------------------------|
| Cash and investments - beginning | \$ 19,916 | \$ 19,348 | \$ 9,046 | \$ 4,230 | \$ - | \$ 38 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | 4,528 | 7,574 | 14,667 | - | - | - |
| Other receipts | - | - | - | - | 2,895,857 | - |
| Total receipts | 4,528 | 7,574 | 14,667 | - | 2,895,857 | - |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | 680 | - | - | - |
| Other services and charges | - | - | 5,557 | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 14,381 | 5,362 | - | - | 2,895,857 | - |
| Total disbursements | 14,381 | 5,362 | 6,237 | - | 2,895,857 | - |
| Excess (deficiency) of receipts over disbursements | (9,853) | 2,212 | 8,430 | - | - | - |
| Cash and investments - ending | \$ 10,063 | \$ 21,560 | \$ 17,476 | \$ 4,230 | \$ - | \$ 38 |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | AFLAC Accident Insurance | 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 | \$ - | \$ 669 | \$ 40,223 | \$ 22,408 | \$ 12,230 | \$ 15,233 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | - | - | - | 4,765 | - | - |
| Fines and forfeits | - | - | 119,608 | - | - | - |
| Other receipts | 19,531 | 22,094 | - | - | - | - |
| Total receipts | 19,531 | 22,094 | 119,608 | 4,765 | - | - |
| Disbursements: | | | | | | |
| Personal services | - | - | 96,765 | - | - | - |
| Supplies | - | - | 6,618 | - | - | - |
| Other services and charges | - | - | 3,427 | 3,993 | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 19,531 | 22,094 | 400 | - | - | - |
| Total disbursements | 19,531 | 22,094 | 107,210 | 3,993 | - | - |
| Excess (deficiency) of receipts over disbursements | - | - | 12,398 | 772 | - | - |
| Cash and investments - ending | \$ - | \$ 669 | \$ 52,621 | \$ 23,180 | \$ 12,230 | \$ 15,233 |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | St Charles Annex Maintenance | Sheriff Community Strike Fund | Community Corrections Commissary | Community Corrections Indigent | Superior Court Restitution | Circuit Court Adult Restitution |
|---|------------------------------------|-------------------------------------|--|--------------------------------------|----------------------------------|---------------------------------------|
| Cash and investments - beginning | \$ 45,140 | \$ 49,154 | \$ 64,541 | \$ 25,065 | \$ 1,719 | \$ 4,137 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | - | - | - |
| Charges for services | 18,000 | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 3,603 | 67,017 | 37,182 | 23,740 | 56,821 |
| Total receipts | 18,000 | 3,603 | 67,017 | 37,182 | 23,740 | 56,821 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Capital outlay | 4,071 | - | - | - | - | - |
| Other disbursements | - | 3,986 | 56,397 | 41,194 | 21,966 | 54,491 |
| Total disbursements | 4,071 | 3,986 | 56,397 | 41,194 | 21,966 | 54,491 |
| Excess (deficiency) of receipts over disbursements | 13,929 | (383) | 10,620 | (4,012) | 1,774 | 2,330 |
| Cash and investments - ending | \$ 59,069 | \$ 48,771 | \$ 75,161 | \$ 21,053 | \$ 3,493 | \$ 6,467 |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Circuit Court Juvenile Restitution | Drug Court Grants | 93,074 EBOLA Preparedness Grant | 93,558 TANF Community Corrections | 93,074 PHEP Base Grant | 97,067 Federal Grant Pass Thru Fund |
|---|--|----------------------|--|--|---------------------------------|---|
| Cash and investments - beginning | \$ 416 | \$ 3,325 | \$ 14,845 | \$ (71,677) | \$ (364) | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | - | 305,809 | 6,059 | 138,225 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 8,478 | - | - | - | 299 | - |
| Total receipts | 8,478 | - | - | 305,809 | 6,358 | 138,225 |
| Disbursements: | | | | | | |
| Personal services | - | - | 393 | 135,374 | - | - |
| Supplies | - | - | - | - | 2,179 | - |
| Other services and charges | - | 3,325 | - | 96,825 | 3,815 | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 8,434 | - | - | - | - | 138,800 |
| Total disbursements | 8,434 | 3,325 | 393 | 232,199 | 5,994 | 138,800 |
| Excess (deficiency) of receipts over disbursements | 44 | (3,325) | (393) | 73,610 | 364 | (575) |
| Cash and investments - ending | \$ 460 | \$ - | \$ 14,452 | \$ 1,933 | \$ - | \$ (575) |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Drug Prosecution Grant | National Insurance Long Term Disability | Community Crossings Grant | Clerk ISETS Trust | Probation (SAC) Incentive Grant | Drug Free State Grant |
|---|------------------------------|--|---------------------------------|-------------------------|--|--------------------------|
| Cash and investments - beginning | \$ 1 | \$ - | \$ 230,440 | \$ 9,438 | \$ 518 | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental receipts | - | - | 631,346 | - | - | 1,871 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 1,991 | 4,853 | - | 1,085,424 | 1,500 | - |
| Total receipts | 1,991 | 4,853 | 631,346 | 1,085,424 | 1,500 | 1,871 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | 1,000 | - | - | - | 518 | - |
| Capital outlay | - | - | 861,786 | - | - | 1,871 |
| Other disbursements | - | 4,853 | - | 1,081,802 | - | - |
| Total disbursements | 1,000 | 4,853 | 861,786 | 1,081,802 | 518 | 1,871 |
| Excess (deficiency) of receipts over disbursements | 991 | - | (230,440) | 3,622 | 982 | - |
| Cash and investments - ending | \$ 992 | \$ - | \$ - | \$ 13,060 | \$ 1,500 | \$ - |

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | 97.047 HS-EMA PreDisaster Mitigation Grant | Kalb HPV Grant | 16.575 CASA VOCA Grant | IN HS Foundation Grant | Dubois County Tourism Commission | Totals |
|--|--|-------------------|---------------------------------|------------------------------|--|---------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ 416,131 | \$ 37,055,331 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | 8,872,343 |
| Licenses and permits | - | - | - | - | - | 15,045 |
| Intergovernmental receipts | 8,500 | - | - | - | - | 31,993,968 |
| Charges for services | - | - | - | - | - | 2,961,805 |
| Fines and forfeits | - | - | - | - | - | 622,488 |
| Other receipts | - | 53,550 | - | - | 443,601 | 69,663,573 |
| Total receipts | 8,500 | 53,550 | - | - | 443,601 | 114,129,222 |
| Disbursements: | | | | | | |
| Personal services | - | 54,262 | 3,906 | - | - | 14,038,761 |
| Supplies | - | 15 | - | - | - | 2,318,693 |
| Other services and charges | - | 4,124 | - | - | - | 4,726,400 |
| Capital outlay | - | - | - | 3,747 | - | 4,058,335 |
| Other disbursements | 16,738 | - | - | - | 460,518 | 88,150,353 |
| Total disbursements | 16,738 | 58,401 | 3,906 | 3,747 | 460,518 | 113,292,542 |
| Excess (deficiency) of receipts over disbursements | (8,238) | (4,851) | (3,906) | (3,747) | (16,917) | 836,680 |
| Cash and investments - ending | \$ (8,238) | \$ (4,851) | \$ (3,906) | \$ (3,747) | \$ 399,214 | \$ 37,892,011 |

DUBOIS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

| <u>Government or Enterprise</u> | <u>Accounts Payable</u> | <u>Accounts Receivable</u> |
|---------------------------------|-------------------------|----------------------------|
| Governmental activities | <u>\$ 452,877</u> | <u>\$ 455,290</u> |

DUBOIS COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

| Description of Debt | | Ending | Principal and |
|--------------------------|-----------------|---------------------|---------------|
| Type | Purpose | Principal | Interest Due |
| | | Balance | Within One |
| | | | Year |
| 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, 2018

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

| | Ending Balance |
|------------------------------------|-----------------------|
| Governmental activities: | |
| Land | \$ 1,702,320 |
| Infrastructure | 217,565,445 |
| Buildings | 6,679,239 |
| Improvements other than buildings | 1,433,977 |
| Machinery, equipment, and vehicles | <u>11,663,373</u> |
| Total governmental activities | <u>239,044,354</u> |
| Total capital assets | <u>\$ 239,044,354</u> |

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF DUBOIS COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Dubois County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)


Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

June 24, 2019

(This page intentionally left blank.)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

DUBOIS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2018

| Federal Grantor Agency Cluster Title/Program Title/Project Title | Pass-Through Entity or Direct Grant | Federal CFDA Number | Pass-Through Entity (or Other) Identifying Number | Passed Through to Subrecipient | Total Federal Awards Expended |
|---|-------------------------------------|---------------------------|--|-----------------------------------|--|
| Department of Justice | | | | | |
| Crime Victim Assistance Victim Asst Oct 2016 - Sept 2018 - 078 | Indiana Criminal Justice Institute | 16.575 | 2016-VA-5492 | \$ - | \$ 34,071 |
| Total - Crime Victim Assistance | | | | - | 34,071 |
| Total - Department of Justice | | | | - | 34,071 |
| Department of Transportation | | | | | |
| Highway Planning and Construction Cluster Highway Planning and Construction Bridge Inspections - 003 | Indiana Dept of Transportation | 20.205 | DES# 1592987 | - | 100,074 |
| Total - Highway Planning and Construction Cluster | | | | - | 100,074 |
| Highway Safety Cluster State and Community Highway Safety Operation Pullover FY 2018 - 001 | Indiana Criminal Justice Institute | 20.600 | D3-18-11873 | - | 2,862 |
| Total - Highway Safety Cluster | | | | - | 2,862 |
| Interagency Hazardous Materials Public Sector Training and Planning Grants Emergency Planning/Right to Know | Indiana Dept of Transportation | 20.703 | HM-HMP-0548-16 | - | 5,950 |
| Total - Department of Transportation | | | | - | 108,886 |
| Department of Health and Human Services | | | | | |
| TANF Cluster Temporary Assistance for Needy Families FY 2017 TANF - 7/1/17 - 6/30/18 - 155 FY 2018 TANF - 155 FY 2016 TANF 7/1/16 - 6-30-17 - 155 | Indiana Dept of Correction | 93.558 | Contract ID #22895 Contract ID #22895-A1 D12-17-100-TANF | - | 228,586 38,798 38,425 |
| Total - Temporary Assistance for Needy Families | | | | - | 305,809 |
| Total - TANF Cluster | | | | - | 305,809 |
| Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Preparedness & Emergency Response PHEP Grant - 161 Health Preparedness/ Bioterrorism - 095 | Indiana Dept of Health | 93.074 | U90TP000521 U90TP000521 | - | 6,058 6,744 |
| Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements | | | | - | 12,802 |
| Child Support Enforcement County General Prosecutor (F) Expenses- 001 Clerk Collection Incentive - 135 Child Support Indirect Costs - 001 County General Prosecutor (C) Expenses - 001 County General Clerk Expenses- 001 Prosecutor Collection Incentive - 129 | Indiana Dept of Child Services | 93.563 | FY 2018 FY 2018 FY 2018 FY 2018 FY 2018 FY 2018 | - | 87,730 8,443 68,098 21,293 14,760 6,623 |
| Total - Child Support Enforcement | | | | - | 206,947 |
| Total - Department of Health and Human Services | | | | - | 525,558 |
| Department of Homeland Security | | | | | |
| Emergency Management Performance Grants 2016 EMA Salary Reimbursement - 001 | Indiana Dept of Homeland Security | 97.042 | Contract # 26417 | - | 42,414 |
| Pre-Disaster Mitigation 2016 Pre Disaster Mitigation Grant - 094/115 | Indiana Dept of Homeland Security | 97.047 | EMC-2017-PC-0004 | - | 16,738 |
| Homeland Security Grant Program Interoperable Communication Radios - 172 | Indiana Dept of Homeland Security | 97.067 | EMW-2017-SS-00003 | - | 138,225 |
| Total - Department of Homeland Security | | | | - | 197,377 |
| Total federal awards expended | | | | \$ - | \$ 865,892 |

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

DUBOIS COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2018. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

DUBOIS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

| | |
|--|---|
| Type of auditor's report issued: | Adverse as to GAAP; Unmodified as to Regulatory Basis |
| Internal control over financial reporting: | |
| Material weakness identified? | no |
| Significant deficiency identified? | none reported |
| Noncompliance material to financial statement noted? | no |

Federal Awards:

| | |
|---|---------------|
| Internal control over major programs: | |
| Material weakness identified? | no |
| Significant deficiency identified? | none reported |
| Any audit finding disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? | no |

Identification of Major Programs and type of auditor's report issued on compliance for each:

| <u>Name of Federal Program or Cluster</u> | <u>Opinion Issued</u> |
|---|-----------------------|
| Highway Planning and Construction Cluster | Unmodified |
| TANF Cluster | Unmodified |

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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/>.