

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DUBOIS COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**

08/18/2021



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	6-8
Notes to Financial Statement .....	9-14
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	16-45
Schedule of Payables and Receivables .....	46
Schedule of Leases and Debt .....	47
Schedule of Capital Assets.....	48
Other Reports.....	49

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sandra L. Morton	01-01-19 to 12-31-21
County Treasurer	Cathy L. Merkley	01-01-19 to 12-31-21
Clerk of the Circuit Court	Amy L. Kippenbrock	01-01-19 to 12-31-21
County Sheriff	Tom R. Kleinhelter	01-01-19 to 12-31-21
County Recorder	Jackie S. McPherron	01-01-19 to 12-31-21
President of the Board of County Commissioners	Chad A. Blessinger	01-01-19 to 12-31-21
President of the County Council	Jerry R. Hunefeld Michael W. Kluesner	01-01-19 to 12-31-20 01-01-21 to 12-31-21



## 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, 2019, 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 the 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 year ended December 31, 2019.


***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, 2019, 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 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.

  
Paul D. Joyce, CPA  
State Examiner

August 10, 2021

## 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, 2019

Fund	Cash and Investments		Cash and Investments	
	01-01-19	Receipts	Disbursements	12-31-19
After Settlement Collections	\$ 1,299,669	\$ 1,364,863	\$ 1,299,669	\$ 1,364,863
Sheriff's Inmate Trust	9,842	200,113	189,819	20,136
Jail Commissary	200,198	180,069	141,462	238,805
Clerk's Trust	547,202	1,257,046	1,277,481	526,767
General	4,489,509	12,553,822	11,302,271	5,741,060
Accident Report	15,583	2,824	-	18,407
Campaign Finance Enforcement - County	800	-	-	800
LIT ED County Share	12,288,495	2,991,058	1,633,742	13,645,811
Child Advocacy	450	-	-	450
City and Town Court Costs	6,342	9,783	-	16,125
Clerk's Records Perpetuation	204,173	25,074	6,220	223,027
Community Corrections Grant	111,729	805,104	908,848	7,985
Community Transition Program	103,866	16,230	16,270	103,826
Congressional School Interest	35,903	1,089	696	36,296
Congressional School Principal	17,402	-	-	17,402
Sales Disclosure - County Share	8,488	4,965	4,500	8,953
Cumulative Bridge	2,785,787	959,297	810,024	2,935,060
Cumulative Capital Development	1,729,330	710,567	944,374	1,495,523
Drug Free Community	43,668	31,762	32,821	42,609
Electronic Map Generation	2,500	375	-	2,875
Emergency Planning/Right To Know	73,650	7,374	15,877	65,147
Firearms Training	95,940	8,090	15,116	88,914
Health	799,261	685,511	757,109	727,663
Identification Security Protection	69,060	5,937	60,000	14,997
Levy Excess	-	1,575	-	1,575
Local Health Maintenance	116,144	33,139	31,559	117,724
Local Road and Street	297,295	658,909	645,641	310,563
MVH Highway Restricted	-	2,613,198	2,613,198	-
Misdemeanant	179,386	44,183	35,035	188,534
Motor Vehicle Highway	1,104,709	2,679,438	3,018,490	765,657
Park Nonreverting Capital	389,516	59,798	20,000	429,314
Plat Book	111,325	13,975	26,051	99,249
Rainy Day	3,682,664	-	-	3,682,664
Reassessment - 2015	1,526,500	293,976	293,800	1,526,676
Recorder's Records Perpetuation	105,636	148,275	34,096	219,815
Sex and Violent Offender Administration	26,982	3,744	874	29,852
Solid Waste User Fees	135,023	388,794	367,867	155,950
Surplus Tax	35,470	52,665	85,598	2,537
Surveyor's Corner Perpetuation	62,047	29,465	12,808	78,704
Tax Sale Vendor Fees	-	5,725	5,350	375
Tax Sale Redemption	-	21,234	21,234	-
Tax Sale Surplus	139,855	218,491	136,029	222,317
Local Health Department Trust Account	182,159	23,438	10,987	194,610
Vehicle Inspection	3,542	730	-	4,272
Court Appointed Special Advocate (CASA)	32,553	149,819	132,544	49,828
Auditor's Ineligible Deductions	45,517	8,317	-	53,834
County Elected Officials Training	19,214	5,937	6,465	18,686
Park And Recreation	191,992	203,839	198,726	197,105
County Offender Transportation Fund	2,201	187	-	2,388
Statewide 911	780,738	669,405	721,845	728,298
Prosecutor Forfeiture	366	1,559	396	1,529
Adult Probation Administrative	52,361	105,916	99,617	58,660

DUBOIS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments			Cash and Investments 12-31-19
	01-01-19	Receipts	Disbursements	
Juvenile Probation Administrative	9,957	3,955	4,829	9,083
Alternate Dispute Resolution	7,400	3,540	1,805	9,135
Donations Sheriff	9,430	50,287	33,092	26,625
Self-Insurance	167,007	355,840	506,784	16,063
Payroll Clearing	-	9,749,663	9,749,663	-
Payroll Withholding - Insurance	27,568	199,463	204,195	22,836
Payroll Withholding - Deferred Compensation	-	130,216	130,216	-
Payroll Withholding - Federal	-	847,245	847,245	-
Payroll Withholding - FICA & Medicare	-	1,444,200	1,444,200	-
Payroll Withholding - Local Tax	-	93,742	93,742	-
Payroll Withholding - PERF	-	440,458	440,458	-
Payroll Withholding - State	-	309,221	309,221	-
Payroll Withholding - Wage Garnishments	-	33,748	33,748	-
Sheriff Pension Holding	2,363	75,116	77,479	-
Settlement	-	44,746,434	44,746,434	-
Surtax/Wheeltax	-	1,112,459	1,112,459	-
CVET Agency	-	445,545	445,545	-
Weed Lien Collections	-	21,620	21,620	-
Financial Institution Tax	-	477,822	477,822	-
State Fines and Forfeitures	4,137	22,267	22,948	3,456
Infraction Judgements	1,913	14,583	15,365	1,131
Special Death Benefit	355	2,030	2,270	115
Sales Disclosure - State Share	420	4,965	4,905	480
Coroners Training & Con't Education	437	5,816	5,859	394
Interstate Compact - State Share	125	188	250	63
Mortgage Recording Fees - State Share	320	4,080	4,055	345
DLGF Homestead Property Database	-	7	7	-
Sex and Violent Offender Admin - State	-	416	416	-
Child Restraint Violations Fines	75	475	550	-
Forest Restoration (State Share)	-	201	-	201
Education Plate Fees Agency	-	488	488	-
Riverboat Revenue Sharing	57,210	697,863	699,180	55,893
Innkeepers Tax Collections	232	478,655	478,887	-
LOIT Special Distribution - Restricted	959,982	-	330,000	629,982
LIT - CS	-	8,539,570	8,539,570	-
LIT - ED	-	5,681,945	5,681,945	-
93.563 Title IV-D Incentive	128,111	13,483	-	141,594
93.563 Prosecutor IV-D Incentive-Post Oct '99	216,959	20,280	26,740	210,499
93.563 Clerk IV-D Incentive-Post Oct '99	134,158	13,483	7,919	139,722
Indiana 15 Regional Planning	14,318	22,597	23,458	13,457
AFLAC Cancer/Int Care Insurance	-	35,769	35,769	-
Automated Clearing House Debit	15,076	1,575	323	16,328
Community Corrections Project Income	280,252	627,953	591,692	316,513
Pre Trial Diversion	299,333	58,720	40,234	317,819
Dental Insurance	129	93,186	93,193	122
16.575 ICJI Victim Assistance	(7,871)	33,547	35,362	(9,686)
Drug Court SAC Grant	7,000	-	1,655	5,345
Industrial Development Loan	62,880	1,553	-	64,433
AFLAC Short Term Disability	-	32,211	32,211	-
County Sheriff Continuing Education	8,481	1,616	167	9,930
Distressed Road Repayment	511,930	113,955	-	625,885
AFLAC Critical Illness	-	10,964	10,964	-

DUBOIS COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Health RW Johnson Foundation	5,217	-	81	5,136
WebGIS Site Creation and Setup	11,500	-	-	11,500
93.069 Health Bioterrorism/Preparedness	(1,985)	9,334	7,349	-
GIS Data Exchange Grant	1,500	-	-	1,500
Community Correction SAC Grant	1,282	3,685	1,585	3,382
Boston Mutual/Liberty National Life Insurance	-	30,178	30,178	-
Probation Drug Screens	11,160	20,094	17,454	13,800
Jury Pay	10,063	4,051	13,997	117
User Fee Continuing Education	21,560	6,769	6,847	21,482
Drug Court User Fee	17,476	7,209	3,130	21,555
DC HazMat Taskforce	4,230	-	-	4,230
Health Insurance (Clearing Acct)	-	2,949,306	2,938,094	11,212
Dubois Ruritan Park	38	-	-	38
AFLAC Accident Insurance	-	19,763	19,763	-
Vision Insurance	669	23,013	22,935	747
Alcohol and Drug Court User Fee	52,621	99,089	105,858	45,852
DC Health Partnership Grant	23,180	1,700	2,528	22,352
16.922 Federal Equitable Sharing (Pros Atty)	12,230	-	-	12,230
Public Road Fund	15,233	-	-	15,233
St Charles Annex Maintenance	59,069	18,000	57,482	19,587
Sheriff Community Strike Fund	48,771	2,277	26,000	25,048
Community Corrections Commissary	75,161	67,549	58,185	84,525
Community Corrections Indigent	21,053	32,803	28,297	25,559
Superior Court Restitution	3,493	32,188	34,466	1,215
Circuit Court Adult Restitution	6,467	31,007	36,088	1,386
Circuit Court Juvenile Restitution	460	954	1,414	-
Drug Court Grants	-	10,000	5,369	4,631
93.074 EBOLA Preparedness Grant	14,452	-	142	14,310
93.558 TANF Community Corrections	1,933	166,312	142,830	25,415
93.074 PHEP Base Grant	-	29,147	9,176	19,971
97.067 Federal Grant Pass Thru Fund	(575)	17,005	16,430	-
Drug Prosecution Grant	992	-	966	26
National Insurance Long Term Disability	-	6,371	6,371	-
Community Crossings Grant	-	1,144,975	1,086,685	58,290
Clerk ISETS Trust	13,060	1,077,350	1,067,466	22,944
Probation (SAC) Incentive Grant	1,500	-	1,500	-
Drug Free State Grant	-	15,105	-	15,105
97.047 HS-EMA PreDisaster Mitigation Grant	(8,238)	8,238	-	-
Kalb HPV Grant	(4,851)	128,500	55,526	68,123
16.575 CASA VOCA Grant	(3,906)	16,572	16,583	(3,917)
IN HS Foundation Grant	(3,747)	3,747	-	-
Dubois County Tourism Commission	399,214	517,249	611,663	304,800
97.042 IDHS EMPG Grant	-	7,322	7,322	-
93.788 IN State Opioid Response Grant	-	60,000	-	60,000
Community Foundation Probation Grant	-	2,500	2,500	-
Totals	<u>\$ 37,892,011</u>	<u>\$ 113,901,061</u>	<u>\$ 111,743,708</u>	<u>\$ 40,049,364</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, 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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

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

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

*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 reimbursements for expenditures made by the County were not received by December 31, 2019.

**Note 8. Subsequent Events**

The County has entered into a lease agreement with the Dubois County, Indiana Building Corporation (the lessor) as of March 15, 2021. The lessor will issue Lease Rental Revenue Bonds, Series 2021, with an anticipated principal amount of \$22,605,000 for the purpose of renovation and expansion of the existing jail facility and community corrections facility, including any related improvements and expenses.

The County created a new fund for the receipt of monies from the Federal American Rescue Plan Act (ARPA) with Ordinance 2021-19 on March 10, 2021. The County applied for the funds on May 17, 2021, and subsequently received the first tranche of \$4,150,484.

#### 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, 2019

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General
Cash and investments - beginning	\$ 1,299,669	\$ 9,842	\$ 200,198	\$ 547,202	\$ 4,489,509
Receipts:					
Taxes	-	-	-	-	6,079,327
Licenses and permits	-	-	-	-	15,350
Intergovernmental receipts	-	-	-	-	4,883,380
Charges for services	-	200,113	180,069	-	503,772
Fines and forfeits	-	-	-	-	125,526
Other receipts	1,364,863	-	-	1,257,046	946,467
Total receipts	<u>1,364,863</u>	<u>200,113</u>	<u>180,069</u>	<u>1,257,046</u>	<u>12,553,822</u>
Disbursements:					
Personal services	-	-	-	-	8,394,664
Supplies	-	-	-	-	132,643
Other services and charges	-	-	-	-	2,609,289
Capital outlay	-	-	-	-	57,917
Other disbursements	1,299,669	189,819	141,462	1,277,481	107,758
Total disbursements	<u>1,299,669</u>	<u>189,819</u>	<u>141,462</u>	<u>1,277,481</u>	<u>11,302,271</u>
Excess (deficiency) of receipts over disbursements	<u>65,194</u>	<u>10,294</u>	<u>38,607</u>	<u>(20,435)</u>	<u>1,251,551</u>
Cash and investments - ending	<u>\$ 1,364,863</u>	<u>\$ 20,136</u>	<u>\$ 238,805</u>	<u>\$ 526,767</u>	<u>\$ 5,741,060</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Accident Report	Campaign Finance Enforcement - County	LIT ED County Share	Child Advocacy	City and Town Court Costs
Cash and investments - beginning	\$ 15,583	\$ 800	\$ 12,288,495	\$ 450	\$ 6,342
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	2,734,140	-	-
Charges for services	2,824	-	-	-	-
Fines and forfeits	-	-	-	-	9,783
Other receipts	-	-	256,918	-	-
Total receipts	<u>2,824</u>	<u>-</u>	<u>2,991,058</u>	<u>-</u>	<u>9,783</u>
Disbursements:					
Personal services	-	-	160,456	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	1,000,812	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	472,474	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>1,633,742</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,824</u>	<u>-</u>	<u>1,357,316</u>	<u>-</u>	<u>9,783</u>
Cash and investments - ending	<u>\$ 18,407</u>	<u>\$ 800</u>	<u>\$ 13,645,811</u>	<u>\$ 450</u>	<u>\$ 16,125</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Clerk's Records Perpetuation	Community Corrections Grant	Community Transition Program	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 204,173	\$ 111,729	\$ 103,866	\$ 35,903	\$ 17,402
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	182	805,104	14,750	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	24,892	-	-	-	-
Other receipts	-	-	1,480	1,089	-
Total receipts	<u>25,074</u>	<u>805,104</u>	<u>16,230</u>	<u>1,089</u>	<u>-</u>
Disbursements:					
Personal services	1,964	885,158	-	-	-
Supplies	556	6,500	-	-	-
Other services and charges	3,700	17,190	160	-	-
Capital outlay	-	-	16,110	-	-
Other disbursements	-	-	-	696	-
Total disbursements	<u>6,220</u>	<u>908,848</u>	<u>16,270</u>	<u>696</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>18,854</u>	<u>(103,744)</u>	<u>(40)</u>	<u>393</u>	<u>-</u>
Cash and investments - ending	<u>\$ 223,027</u>	<u>\$ 7,985</u>	<u>\$ 103,826</u>	<u>\$ 36,296</u>	<u>\$ 17,402</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation
Cash and investments - beginning	\$ 8,488	\$ 2,785,787	\$ 1,729,330	\$ 43,668	\$ 2,500
Receipts:					
Taxes	-	789,440	640,147	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	95,246	70,420	-	-
Charges for services	4,965	-	-	-	375
Fines and forfeits	-	-	-	31,762	-
Other receipts	-	74,611	-	-	-
Total receipts	<u>4,965</u>	<u>959,297</u>	<u>710,567</u>	<u>31,762</u>	<u>375</u>
Disbursements:					
Personal services	-	300,235	-	5,552	-
Supplies	-	336,944	-	-	-
Other services and charges	4,500	162,339	-	27,269	-
Capital outlay	-	10,506	944,374	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>4,500</u>	<u>810,024</u>	<u>944,374</u>	<u>32,821</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>465</u>	<u>149,273</u>	<u>(233,807)</u>	<u>(1,059)</u>	<u>375</u>
Cash and investments - ending	<u>\$ 8,953</u>	<u>\$ 2,935,060</u>	<u>\$ 1,495,523</u>	<u>\$ 42,609</u>	<u>\$ 2,875</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Emergency Planning/Right To Know	Firearms Training	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 73,650	\$ 95,940	\$ 799,261	\$ 69,060	\$ -
Receipts:					
Taxes	-	-	294,061	-	1,575
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	32,348	-	-
Charges for services	-	8,090	350,786	5,937	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,374	-	8,316	-	-
Total receipts	7,374	8,090	685,511	5,937	1,575
Disbursements:					
Personal services	-	-	736,360	-	-
Supplies	275	-	7,873	-	-
Other services and charges	7,364	-	12,506	10,000	-
Capital outlay	-	-	-	-	-
Other disbursements	8,238	15,116	370	50,000	-
Total disbursements	15,877	15,116	757,109	60,000	-
Excess (deficiency) of receipts over disbursements	(8,503)	(7,026)	(71,598)	(54,063)	1,575
Cash and investments - ending	\$ 65,147	\$ 88,914	\$ 727,663	\$ 14,997	\$ 1,575

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Local Health Maintenance	Local Road and Street	MVH Highway Restricted	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 116,144	\$ 297,295	\$ -	\$ 179,386	\$ 1,104,709
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	33,139	649,211	1,662,078	-	2,449,127
Charges for services	-	-	-	-	20,000
Fines and forfeits	-	-	-	-	-
Other receipts	-	9,698	951,120	44,183	210,311
Total receipts	<u>33,139</u>	<u>658,909</u>	<u>2,613,198</u>	<u>44,183</u>	<u>2,679,438</u>
Disbursements:					
Personal services	-	-	579,087	-	1,294,935
Supplies	-	290,165	572,232	-	292,264
Other services and charges	-	355,476	13,098	35,035	298,735
Capital outlay	31,559	-	1,448,781	-	179,964
Other disbursements	-	-	-	-	952,592
Total disbursements	<u>31,559</u>	<u>645,641</u>	<u>2,613,198</u>	<u>35,035</u>	<u>3,018,490</u>
Excess (deficiency) of receipts over disbursements	<u>1,580</u>	<u>13,268</u>	<u>-</u>	<u>9,148</u>	<u>(339,052)</u>
Cash and investments - ending	<u>\$ 117,724</u>	<u>\$ 310,563</u>	<u>\$ -</u>	<u>\$ 188,534</u>	<u>\$ 765,657</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Park Nonreverting Capital	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 389,516	\$ 111,325	\$ 3,682,664	\$ 1,526,500	\$ 105,636
Receipts:					
Taxes	-	-	-	235,248	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	25,879	-
Charges for services	-	13,975	-	-	98,275
Fines and forfeits	-	-	-	-	-
Other receipts	59,798	-	-	32,849	50,000
Total receipts	59,798	13,975	-	293,976	148,275
Disbursements:					
Personal services	-	-	-	1,790	5,440
Supplies	-	-	-	150	-
Other services and charges	-	26,051	-	285,065	-
Capital outlay	20,000	-	-	6,795	-
Other disbursements	-	-	-	-	28,656
Total disbursements	20,000	26,051	-	293,800	34,096
Excess (deficiency) of receipts over disbursements	39,798	(12,076)	-	176	114,179
Cash and investments - ending	\$ 429,314	\$ 99,249	\$ 3,682,664	\$ 1,526,676	\$ 219,815

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Sex and Violent Offender Administration	Solid Waste User Fees	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Vendor Fees
Cash and investments - beginning	\$ 26,982	\$ 135,023	\$ 35,470	\$ 62,047	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	3,744	386,428	52,665	29,465	5,725
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,366	-	-	-
Total receipts	3,744	388,794	52,665	29,465	5,725
Disbursements:					
Personal services	-	223,622	-	4,836	-
Supplies	-	-	-	-	-
Other services and charges	-	144,245	-	7,972	-
Capital outlay	-	-	-	-	-
Other disbursements	874	-	85,598	-	5,350
Total disbursements	874	367,867	85,598	12,808	5,350
Excess (deficiency) of receipts over disbursements	2,870	20,927	(32,933)	16,657	375
Cash and investments - ending	\$ 29,852	\$ 155,950	\$ 2,537	\$ 78,704	\$ 375

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Court Appointed Special Advocate (CASA)
Cash and investments - beginning	\$ -	\$ 139,855	\$ 182,159	\$ 3,542	\$ 32,553
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	23,438	-	47,024
Charges for services	-	218,491	-	730	-
Fines and forfeits	-	-	-	-	-
Other receipts	21,234	-	-	-	102,795
Total receipts	<u>21,234</u>	<u>218,491</u>	<u>23,438</u>	<u>730</u>	<u>149,819</u>
Disbursements:					
Personal services	-	-	-	-	91,983
Supplies	-	-	-	-	1,379
Other services and charges	-	-	10,109	-	38,042
Capital outlay	-	-	878	-	1,140
Other disbursements	21,234	136,029	-	-	-
Total disbursements	<u>21,234</u>	<u>136,029</u>	<u>10,987</u>	<u>-</u>	<u>132,544</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>82,462</u>	<u>12,451</u>	<u>730</u>	<u>17,275</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 222,317</u>	<u>\$ 194,610</u>	<u>\$ 4,272</u>	<u>\$ 49,828</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Auditor's Ineligible Deductions	County Elected Officials Training	Park And Recreation	County Offender Transportation Fund	Statewide 911
Cash and investments - beginning	\$ 45,517	\$ 19,214	\$ 191,992	\$ 2,201	\$ 780,738
Receipts:					
Taxes	-	-	97,266	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	10,700	-	-
Charges for services	8,317	5,937	54,347	-	669,405
Fines and forfeits	-	-	-	187	-
Other receipts	-	-	41,526	-	-
Total receipts	<u>8,317</u>	<u>5,937</u>	<u>203,839</u>	<u>187</u>	<u>669,405</u>
Disbursements:					
Personal services	-	-	141,337	-	550,175
Supplies	-	-	914	-	-
Other services and charges	-	6,465	1,475	-	171,670
Capital outlay	-	-	-	-	-
Other disbursements	-	-	55,000	-	-
Total disbursements	<u>-</u>	<u>6,465</u>	<u>198,726</u>	<u>-</u>	<u>721,845</u>
Excess (deficiency) of receipts over disbursements	<u>8,317</u>	<u>(528)</u>	<u>5,113</u>	<u>187</u>	<u>(52,440)</u>
Cash and investments - ending	<u>\$ 53,834</u>	<u>\$ 18,686</u>	<u>\$ 197,105</u>	<u>\$ 2,388</u>	<u>\$ 728,298</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Prosecutor Forfeiture	Adult Probation Administrative	Juvenile Probation Administrative	Alternate Dispute Resolution	Donations Sheriff
Cash and investments - beginning	\$ 366	\$ 52,361	\$ 9,957	\$ 7,400	\$ 9,430
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	1,559	105,916	3,955	3,540	-
Other receipts	-	-	-	-	50,287
Total receipts	1,559	105,916	3,955	3,540	50,287
Disbursements:					
Personal services	-	99,617	4,829	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	396	-	-	1,805	33,092
Total disbursements	396	99,617	4,829	1,805	33,092
Excess (deficiency) of receipts over disbursements	1,163	6,299	(874)	1,735	17,195
Cash and investments - ending	\$ 1,529	\$ 58,660	\$ 9,083	\$ 9,135	\$ 26,625

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Self-Insurance	Payroll Clearing	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal
Cash and investments - beginning	\$ 167,007	\$ -	\$ 27,568	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	355,840	9,749,663	199,463	130,216	847,245
Total receipts	355,840	9,749,663	199,463	130,216	847,245
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	506,784	9,749,663	204,195	130,216	847,245
Total disbursements	506,784	9,749,663	204,195	130,216	847,245
Excess (deficiency) of receipts over disbursements	(150,944)	-	(4,732)	-	-
Cash and investments - ending	\$ 16,063	\$ -	\$ 22,836	\$ -	\$ -

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - State	Payroll Withholding - Wage Garnishments
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,444,200	93,742	440,458	309,221	33,748
Total receipts	1,444,200	93,742	440,458	309,221	33,748
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,444,200	93,742	440,458	309,221	33,748
Total disbursements	1,444,200	93,742	440,458	309,221	33,748
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, 2019

	Sheriff Pension Holding	Settlement	Surtax/Wheeltax	CVET Agency	Weed Lien Collections
Cash and investments - beginning	\$ 2,363	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,112,459	445,545	-
Charges for services	-	44,746,434	-	-	21,620
Fines and forfeits	-	-	-	-	-
Other receipts	75,116	-	-	-	-
Total receipts	75,116	44,746,434	1,112,459	445,545	21,620
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	77,479	44,746,434	1,112,459	445,545	21,620
Total disbursements	77,479	44,746,434	1,112,459	445,545	21,620
Excess (deficiency) of receipts over disbursements	(2,363)	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ 4,137	\$ 1,913	\$ 355	\$ 420
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	477,822	-	-	-	-
Charges for services	-	-	-	-	4,965
Fines and forfeits	-	22,267	14,583	2,030	-
Other receipts	-	-	-	-	-
Total receipts	<u>477,822</u>	<u>22,267</u>	<u>14,583</u>	<u>2,030</u>	<u>4,965</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	477,822	22,948	15,365	2,270	4,905
Total disbursements	<u>477,822</u>	<u>22,948</u>	<u>15,365</u>	<u>2,270</u>	<u>4,905</u>
Excess (deficiency) of receipts over disbursements	-	(681)	(782)	(240)	60
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,456</u>	<u>\$ 1,131</u>	<u>\$ 115</u>	<u>\$ 480</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	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	\$ 437	\$ 125	\$ 320	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	5,816	-	4,080	7	416
Fines and forfeits	-	188	-	-	-
Other receipts	-	-	-	-	-
Total receipts	5,816	188	4,080	7	416
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,859	250	4,055	7	416
Total disbursements	5,859	250	4,055	7	416
Excess (deficiency) of receipts over disbursements	(43)	(62)	25	-	-
Cash and investments - ending	\$ 394	\$ 63	\$ 345	\$ -	\$ -

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Child Restraint Violations Fines	Forest Restoration (State Share)	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 75	\$ -	\$ -	\$ 57,210	\$ 232
Receipts:					
Taxes	-	-	-	449,716	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	248,147	-
Charges for services	-	201	-	-	478,655
Fines and forfeits	475	-	-	-	-
Other receipts	-	-	488	-	-
Total receipts	475	201	488	697,863	478,655
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	550	-	488	699,180	478,887
Total disbursements	550	-	488	699,180	478,887
Excess (deficiency) of receipts over disbursements	(75)	201	-	(1,317)	(232)
Cash and investments - ending	\$ -	\$ 201	\$ -	\$ 55,893	\$ -

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	LOIT Special Distribution - Restricted	LIT - CS	LIT - ED	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 959,982	\$ -	\$ -	\$ 128,111	\$ 216,959
Receipts:					
Taxes	-	243,139	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	8,276,431	5,681,945	13,483	20,280
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	20,000	-	-	-
Total receipts	-	8,539,570	5,681,945	13,483	20,280
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	330,000	8,539,570	5,681,945	-	26,740
Total disbursements	330,000	8,539,570	5,681,945	-	26,740
Excess (deficiency) of receipts over disbursements	(330,000)	-	-	13,483	(6,460)
Cash and investments - ending	\$ 629,982	\$ -	\$ -	\$ 141,594	\$ 210,499

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	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
Cash and investments - beginning	\$ 134,158	\$ 14,318	\$ -	\$ 15,076	\$ 280,252
Receipts:					
Taxes	-	20,358	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	13,483	2,239	-	-	-
Charges for services	-	-	-	-	624,455
Fines and forfeits	-	-	-	1,575	-
Other receipts	-	-	35,769	-	3,498
Total receipts	13,483	22,597	35,769	1,575	627,953
Disbursements:					
Personal services	-	-	-	-	429,118
Supplies	-	-	-	-	19,573
Other services and charges	-	-	-	-	142,372
Capital outlay	-	-	-	-	-
Other disbursements	7,919	23,458	35,769	323	629
Total disbursements	7,919	23,458	35,769	323	591,692
Excess (deficiency) of receipts over disbursements	5,564	(861)	-	1,252	36,261
Cash and investments - ending	\$ 139,722	\$ 13,457	\$ -	\$ 16,328	\$ 316,513

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Pre Trial Diversion	Dental Insurance	16,575 ICJI Victim Assistance	Drug Court SAC Grant	Industrial Development Loan
Cash and investments - beginning	\$ 299,333	\$ 129	\$ (7,871)	\$ 7,000	\$ 62,880
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	33,547	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	58,720	-	-	-	-
Other receipts	-	93,186	-	-	1,553
Total receipts	<u>58,720</u>	<u>93,186</u>	<u>33,547</u>	<u>-</u>	<u>1,553</u>
Disbursements:					
Personal services	34,955	-	35,362	-	-
Supplies	561	-	-	-	-
Other services and charges	2,476	-	-	1,655	-
Capital outlay	2,242	-	-	-	-
Other disbursements	-	93,193	-	-	-
Total disbursements	<u>40,234</u>	<u>93,193</u>	<u>35,362</u>	<u>1,655</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>18,486</u>	<u>(7)</u>	<u>(1,815)</u>	<u>(1,655)</u>	<u>1,553</u>
Cash and investments - ending	<u>\$ 317,819</u>	<u>\$ 122</u>	<u>\$ (9,686)</u>	<u>\$ 5,345</u>	<u>\$ 64,433</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	AFLAC Short Term Disability	County Sheriff Continuing Education	Distressed Road Repayment	AFLAC Critical Illness	Health RW Johnson Foundation
Cash and investments - beginning	\$ -	\$ 8,481	\$ 511,930	\$ -	\$ 5,217
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	32,211	1,616	113,955	10,964	-
Total receipts	32,211	1,616	113,955	10,964	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	81
Capital outlay	-	-	-	-	-
Other disbursements	32,211	167	-	10,964	-
Total disbursements	32,211	167	-	10,964	81
Excess (deficiency) of receipts over disbursements	-	1,449	113,955	-	(81)
Cash and investments - ending	\$ -	\$ 9,930	\$ 625,885	\$ -	\$ 5,136

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	WebGIS Site Creation and Setup	93.069 Health Bioterrorism/ Preparedness	GIS Data Exchange Grant	Community Correction SAC Grant	Boston Mutual/Liberty National Life Insurance
Cash and investments - beginning	\$ 11,500	\$ (1,985)	\$ 1,500	\$ 1,282	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	9,023	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	311	-	3,685	30,178
Total receipts	-	9,334	-	3,685	30,178
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	3,144	-	-	-
Other services and charges	-	4,205	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	1,585	30,178
Total disbursements	-	7,349	-	1,585	30,178
Excess (deficiency) of receipts over disbursements	-	1,985	-	2,100	-
Cash and investments - ending	\$ 11,500	\$ -	\$ 1,500	\$ 3,382	\$ -

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Probation Drug Screens	Jury Pay	User Fee Continuing Education	Drug Court User Fee	DC HazMat Taskforce
Cash and investments - beginning	\$ 11,160	\$ 10,063	\$ 21,560	\$ 17,476	\$ 4,230
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	20,094	4,051	6,769	7,209	-
Other receipts	-	-	-	-	-
Total receipts	20,094	4,051	6,769	7,209	-
Disbursements:					
Personal services	-	-	-	872	-
Supplies	-	-	-	245	-
Other services and charges	-	-	-	2,013	-
Capital outlay	-	-	-	-	-
Other disbursements	17,454	13,997	6,847	-	-
Total disbursements	17,454	13,997	6,847	3,130	-
Excess (deficiency) of receipts over disbursements	2,640	(9,946)	(78)	4,079	-
Cash and investments - ending	\$ 13,800	\$ 117	\$ 21,482	\$ 21,555	\$ 4,230

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Health Insurance (Clearing Acct)	Dubois Ruritan Park	AFLAC Accident Insurance	Vision Insurance	Alcohol and Drug Court User Fee
Cash and investments - beginning	\$ -	\$ 38	\$ -	\$ 669	\$ 52,621
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	99,089
Other receipts	2,949,306	-	19,763	23,013	-
Total receipts	2,949,306	-	19,763	23,013	99,089
Disbursements:					
Personal services	-	-	-	-	96,581
Supplies	-	-	-	-	7,564
Other services and charges	-	-	-	-	1,713
Capital outlay	-	-	-	-	-
Other disbursements	2,938,094	-	19,763	22,935	-
Total disbursements	2,938,094	-	19,763	22,935	105,858
Excess (deficiency) of receipts over disbursements	11,212	-	-	78	(6,769)
Cash and investments - ending	\$ 11,212	\$ 38	\$ -	\$ 747	\$ 45,852

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	DC Health Partnership Grant	16.922 Federal Equitable Sharing (Pros Atty)	Public Road Fund	St Charles Annex Maintenance	Sheriff Community Strike Fund
Cash and investments - beginning	\$ 23,180	\$ 12,230	\$ 15,233	\$ 59,069	\$ 48,771
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	1,700	-	-	18,000	2,277
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,700</u>	<u>-</u>	<u>-</u>	<u>18,000</u>	<u>2,277</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	3,800	-
Capital outlay	-	-	-	53,682	-
Other disbursements	<u>2,528</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,000</u>
Total disbursements	<u>2,528</u>	<u>-</u>	<u>-</u>	<u>57,482</u>	<u>26,000</u>
Excess (deficiency) of receipts over disbursements	<u>(828)</u>	<u>-</u>	<u>-</u>	<u>(39,482)</u>	<u>(23,723)</u>
Cash and investments - ending	<u>\$ 22,352</u>	<u>\$ 12,230</u>	<u>\$ 15,233</u>	<u>\$ 19,587</u>	<u>\$ 25,048</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Community Corrections Commissary	Community Corrections Indigent	Superior Court Restitution	Circuit Court Adult Restitution	Circuit Court Juvenile Restitution
Cash and investments - beginning	\$ 75,161	\$ 21,053	\$ 3,493	\$ 6,467	\$ 460
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	67,549	32,803	32,188	31,007	954
Total receipts	<u>67,549</u>	<u>32,803</u>	<u>32,188</u>	<u>31,007</u>	<u>954</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	58,185	28,297	34,466	36,088	1,414
Total disbursements	<u>58,185</u>	<u>28,297</u>	<u>34,466</u>	<u>36,088</u>	<u>1,414</u>
Excess (deficiency) of receipts over disbursements	<u>9,364</u>	<u>4,506</u>	<u>(2,278)</u>	<u>(5,081)</u>	<u>(460)</u>
Cash and investments - ending	<u>\$ 84,525</u>	<u>\$ 25,559</u>	<u>\$ 1,215</u>	<u>\$ 1,386</u>	<u>\$ -</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	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	\$ -	\$ 14,452	\$ 1,933	\$ -	\$ (575)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	10,000	-	166,312	7,697	17,005
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	21,450	-
Total receipts	10,000	-	166,312	29,147	17,005
Disbursements:					
Personal services	5,369	142	79,384	6,581	-
Supplies	-	-	-	-	-
Other services and charges	-	-	63,446	2,595	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	16,430
Total disbursements	5,369	142	142,830	9,176	16,430
Excess (deficiency) of receipts over disbursements	4,631	(142)	23,482	19,971	575
Cash and investments - ending	\$ 4,631	\$ 14,310	\$ 25,415	\$ 19,971	\$ -

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Drug Prosecution Grant	National Insurance Long Term Disability	Community Crossings Grant	Clerk ISETS Trust	Probation (SAC) Incentive Grant
Cash and investments - beginning	\$ 992	\$ -	\$ -	\$ 13,060	\$ 1,500
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	814,975	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	6,371	330,000	1,077,350	-
Total receipts	<u>-</u>	<u>6,371</u>	<u>1,144,975</u>	<u>1,077,350</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	966	-	-	-	-
Capital outlay	-	-	1,086,685	-	-
Other disbursements	-	6,371	-	1,067,466	1,500
Total disbursements	<u>966</u>	<u>6,371</u>	<u>1,086,685</u>	<u>1,067,466</u>	<u>1,500</u>
Excess (deficiency) of receipts over disbursements	<u>(966)</u>	<u>-</u>	<u>58,290</u>	<u>9,884</u>	<u>(1,500)</u>
Cash and investments - ending	<u>\$ 26</u>	<u>\$ -</u>	<u>\$ 58,290</u>	<u>\$ 22,944</u>	<u>\$ -</u>

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Drug Free State Grant	97.047 HS-EMA PreDisaster Mitigation Grant	Kalb HPV Grant	16.575 CASA VOCA Grant	IN HS Foundation Grant
Cash and investments - beginning	\$ -	\$ (8,238)	\$ (4,851)	\$ (3,906)	\$ (3,747)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	16,572	3,747
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	15,105	8,238	128,500	-	-
Total receipts	15,105	8,238	128,500	16,572	3,747
Disbursements:					
Personal services	-	-	54,822	16,583	-
Supplies	-	-	-	-	-
Other services and charges	-	-	704	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	55,526	16,583	-
Excess (deficiency) of receipts over disbursements	15,105	8,238	72,974	(11)	3,747
Cash and investments - ending	\$ 15,105	\$ -	\$ 68,123	\$ (3,917)	\$ -

DUBOIS COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Dubois County Tourism Commission	97,042 IDHS EMPG Grant	93,788 IN State Opioid Response Grant	Community Foundation Probation Grant	Totals
Cash and investments - beginning	\$ 399,214	\$ -	\$ -	\$ -	\$ 37,892,011
Receipts:					
Taxes	-	-	-	-	8,850,277
Licenses and permits	-	-	-	-	15,350
Intergovernmental receipts	-	7,322	60,000	-	30,974,200
Charges for services	-	-	-	-	48,733,061
Fines and forfeits	-	-	-	-	544,170
Other receipts	517,249	-	-	2,500	24,784,003
Total receipts	517,249	7,322	60,000	2,500	113,901,061
Disbursements:					
Personal services	-	-	-	-	14,241,809
Supplies	-	-	-	-	1,672,982
Other services and charges	-	-	-	-	5,474,593
Capital outlay	-	-	-	-	3,860,633
Other disbursements	611,663	7,322	-	2,500	86,493,691
Total disbursements	611,663	7,322	-	2,500	111,743,708
Excess (deficiency) of receipts over disbursements	(94,414)	-	60,000	-	2,157,353
Cash and investments - ending	\$ 304,800	\$ -	\$ 60,000	\$ -	\$ 40,049,364

DUBOIS COUNTY  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2019

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	<u>\$ 266,044</u>	<u>\$ 334,222</u>

DUBOIS COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2019

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Notes and loans payable	BodyWorn and Rocket IoT In Car Cameras - Govt Obligation Contract	\$ 210,650	\$ 42,130
Notes and loans payable	Distressed Road	1,000,000	-
Total governmental activities		1,210,650	42,130
Totals		\$ 1,210,650	\$ 42,130

DUBOIS COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2019

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	\$ 1,686,000
Infrastructure	218,935,373
Buildings	6,679,239
Improvements other than buildings	1,409,977
Machinery, equipment, and vehicles	<u>12,103,867</u>
Total governmental activities	<u>240,814,456</u>
Total capital assets	<u><u>\$ 240,814,456</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/>.