

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DUBOIS COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
08/19/2021

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	16-47
Schedule of Payables and Receivables	48
Schedule of Leases and Debt	49
Schedule of Capital Assets.....	50
Other Reports.....	51

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sandra L. Morton	01-01-20 to 12-31-21
County Treasurer	Cathy L. Merkley	01-01-20 to 12-31-21
Clerk of the Circuit Court	Amy L. Kippenbrock	01-01-20 to 12-31-21
County Sheriff	Tom R. Kleinhelter	01-01-20 to 12-31-21
County Recorder	Jackie S. McPherron	01-01-20 to 12-31-21
President of the Board of County Commissioners	Chad A. Blessinger	01-01-20 to 12-31-21
President of the County Council	Jerry R. Hunefeld Michael W. Kluesner	01-01-20 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, 2020, 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 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, 2020.

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, 2020, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated August 10, 2021, 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

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, 2020

Fund	Cash and Investments		Cash and Investments	
	01-01-20	Receipts	Disbursements	12-31-20
After Settlement Collections	\$ 1,364,863	\$ 1,844,767	\$ 1,365,363	\$ 1,844,267
Sheriff's Inmate Trust	20,136	272,308	267,188	25,256
Jail Commissary	238,805	231,105	276,766	193,144
Clerk's Trust	526,767	1,083,472	1,229,796	380,443
General	5,741,060	13,093,189	13,021,643	5,812,606
Accident Report	18,407	2,125	-	20,532
Campaign Finance Enforcement - County	800	-	-	800
LIT ED County Share	13,645,811	3,002,576	2,440,296	14,208,091
Child Advocacy	450	-	-	450
City and Town Court Costs	16,125	7,977	-	24,102
Clerk's Records Perpetuation	223,027	22,678	6,947	238,758
Community Corrections Grant	7,985	1,202,195	1,204,895	5,285
Community Transition Program	103,826	8,627	19,680	92,773
Congressional School Interest	36,296	710	696	36,310
Congressional School Principal	17,402	-	-	17,402
Sales Disclosure - County Share	8,953	5,325	4,500	9,778
Cumulative Bridge	2,935,060	1,042,449	1,031,807	2,945,702
Cumulative Capital Development	1,495,523	899,756	1,153,999	1,241,280
Drug Free Community	42,609	31,579	39,072	35,116
Electronic Map Generation	2,875	375	-	3,250
Emergency Planning/Right To Know	65,147	7,884	12,119	60,912
Firearms Training	88,914	17,610	59,721	46,803
Health	727,663	653,950	704,062	677,551
Identification Security Protection	14,997	8,205	3,820	19,382
Levy Excess	1,575	-	-	1,575
Local Health Maintenance	117,724	33,139	29,947	120,916
Local Road and Street	310,563	631,044	219,855	721,752
MVH Highway Restricted	-	2,014,712	2,014,712	-
Misdemeanant	188,534	44,184	33,777	198,941
Motor Vehicle Highway	765,657	2,674,300	2,151,949	1,288,008
Park Nonreverting Capital	429,314	52,500	41,411	440,403
Plat Book	99,249	16,640	4,000	111,889
Rainy Day	3,682,664	-	224,746	3,457,918
Reassessment - 2015	1,526,676	269,346	295,438	1,500,584
Recorder's Records Perpetuation	219,815	132,027	79,293	272,549
Sex and Violent Offender Administration	29,852	3,478	1,000	32,330
Solid Waste User Fees	155,950	439,147	386,848	208,249
Surplus Tax	2,537	44,407	44,911	2,033
Surveyor's Corner Perpetuation	78,704	40,745	4,408	115,041
Tax Sale Vendor Fees	375	13,723	14,098	-
Tax Sale Redemption	-	38,800	38,800	-
Tax Sale Surplus	222,317	649,505	295,593	576,229
Local Health Department Trust Account	194,610	23,438	13,314	204,734
Vehicle Inspection	4,272	845	-	5,117
Court Appointed Special Advocate (CASA)	49,828	129,038	119,849	59,017
Auditor's Ineligible Deductions	53,834	3,206	-	57,040
County Elected Officials Training	18,686	8,205	3,358	23,533
Park And Recreation	197,105	215,323	200,463	211,965
County Offender Transportation Fund	2,388	250	-	2,638
Statewide 911	728,298	706,233	714,000	720,531
LIT - CR Jail Construction	-	2,725,285	934,394	1,790,891
Prosecutor Forfeiture	1,529	1,276	-	2,805
Adult Probation Administrative	58,660	97,632	105,440	50,852
Juvenile Probation Administrative	9,083	1,540	1,853	8,770

DUBOIS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments		Cash and Investments	
	01-01-20	Receipts	Disbursements	12-31-20
Alternate Dispute Resolution	9,135	3,060	1,765	10,430
Donations Sheriff	26,625	6,125	5,063	27,687
Self-Insurance	16,063	2,286	1,524	16,825
Payroll Clearing	-	10,264,729	10,264,729	-
Payroll Withholding - Insurance	22,836	257,721	280,557	-
Payroll Withholding - Deferred Compensation	-	123,858	123,858	-
Payroll Withholding - Federal	-	883,446	883,446	-
Payroll Withholding - FICA & Medicare	-	1,515,279	1,515,279	-
Payroll Withholding - Local Tax	-	111,515	111,515	-
Payroll Withholding - PERF	-	462,427	462,427	-
Payroll Withholding - State	-	325,821	325,821	-
Payroll Withholding - Wage Garnishments	-	71,977	71,977	-
Sheriff Pension Holding	-	67,763	67,763	-
Settlement	-	45,547,790	45,547,790	-
Surtax/Wheel tax	-	1,108,206	1,108,206	-
CVET Agency	-	423,723	423,723	-
Weed Lien Collections	-	8,618	8,368	250
Financial Institution Tax	-	518,839	518,839	-
State Fines and Forfeitures	3,456	23,441	23,394	3,503
Infraction Judgements	1,131	8,564	8,833	862
Special Death Benefit	115	940	1,010	45
Sales Disclosure - State Share	480	5,325	5,240	565
Coroners Training & Con't Education	394	6,388	6,467	315
Interstate Compact - State Share	63	250	313	-
Mortgage Recording Fees - State Share	345	6,295	6,103	537
DLGF Homestead Property Database	-	3	3	-
Sex and Violent Offender Admin - State	-	387	386	1
Child Restraint Violations Fines	-	150	125	25
Forest Restoration (State Share)	201	-	201	-
Education Plate Fees Agency	-	413	375	38
Riverboat Revenue Sharing	55,893	409,761	459,447	6,207
Innkeepers Tax Collections	-	310,447	310,447	-
LIT - CS	-	8,175,854	8,175,854	-
LIT - ED	-	5,450,570	5,450,570	-
93.563 Title IV-D Incentive	141,594	12,274	-	153,868
93.563 Prosecutor IV-D Incentive-Post Oct '99	210,499	18,465	9,259	219,705
93.563 Clerk IV-D Incentive-Post Oct '99	139,722	12,274	8,331	143,665
Indiana 15 Regional Planning	13,457	22,909	23,458	12,908
AFLAC Cancer/Int Care Insurance	-	35,392	35,392	-
Automated Clearing House Debit	16,328	-	495	15,833
Community Corrections Project Income	316,513	575,782	621,798	270,497
Pre Trial Diversion	317,819	51,160	53,619	315,360
Dental Insurance	122	106,667	106,674	115
16.575 ICJI Victim Assistance	(9,686)	35,628	33,969	(8,027)
Drug Court SAC Grant	5,345	1,000	2,973	3,372
Industrial Development Loan	64,433	628	-	65,061
AFLAC Short Term Disability	-	33,715	33,715	-
County Sheriff Continuing Education	9,930	1,204	-	11,134
Distressed Road Repayment	625,885	114,384	-	740,269
AFLAC Critical Illness	-	10,594	10,594	-
Health RW Johnson Foundation	5,136	-	-	5,136
WebGIS Site Creation and Setup	11,500	-	-	11,500
93.074 Health Bioterrorism/Preparedness	-	-	15,143	(15,143)

DUBOIS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-20			12-31-20
GIS Data Exchange Grant	1,500	-	-	1,500
Community Correction SAC Grant	3,382	9,414	2,485	10,311
Boston Mutual/Liberty National Life Insurance	-	31,292	31,292	-
Probation Drug Screens	13,800	16,918	12,829	17,889
Jury Pay	117	3,549	-	3,666
User Fee Continuing Education	21,482	5,973	4,814	22,641
Drug Court User Fee	21,555	9,163	2,818	27,900
DC HazMat Taskforce	4,230	-	-	4,230
Health Insurance (Clearing Acct)	11,212	3,062,502	3,072,439	1,275
Dubois Ruritan Park	38	-	-	38
AFLAC Accident Insurance	-	19,067	19,067	-
Vision Insurance	747	26,262	27,000	9
Alcohol and Drug Court User Fee	45,852	91,132	109,770	27,214
DC Health Partnership Grant	22,352	325	885	21,792
16.922 Federal Equitable Sharing (Pros Atty)	12,230	-	-	12,230
Public Road Fund	15,233	-	-	15,233
St Charles Annex Maintenance	19,587	18,000	26,552	11,035
Sheriff Community Strike Fund	25,048	3,940	83	28,905
Community Corrections Commissary	84,525	54,486	48,239	90,772
Community Corrections Indigent	25,559	20,031	23,960	21,630
Superior Court Restitution	1,215	300	390	1,125
Circuit Court Adult Restitution	1,386	55	55	1,386
Drug Court Grants	4,631	-	4,631	-
93.074 EBOLA Preparedness Grant	14,310	-	799	13,511
93.558 TANF Community Corrections	25,415	-	25,385	30
93.069 PHEP Base Grant	19,971	17,297	37,268	-
97.067 Federal Grant Pass Thru Fund	-	148,282	148,282	-
Drug Prosecution Grant	26	-	-	26
National Insurance Long Term Disability	-	7,823	7,823	-
Community Crossings Grant	58,290	1,242,216	1,132,145	168,361
Clerk ISETS Trust	22,944	1,003,205	1,019,479	6,670
Comm Correction Foundation Amelia Grant	15,105	-	7,703	7,402
Kalb HPV Grant	68,123	21,482	51,175	38,430
16.575 CASA VOCA Grant	(3,917)	16,942	16,762	(3,737)
IN HS Foundation Grant	-	3,512	3,512	-
Dubois County Tourism Commission	304,800	359,212	664,012	-
93.788 IN State Opioid Response Grant	60,000	-	4,864	55,136
Supreme Court Addictions Response Grant	-	60,000	-	60,000
CASA Comfort Zone Donations	-	43,735	40,460	3,275
LOIT Special Distribution	629,982	58,289	450,000	238,271
AFLAC Ben Extend	-	5,806	5,806	-
Court Recidivism Reduction Program	-	346,007	345,924	83
Census PSA Foundation Grant	-	2,158	2,158	-
DCCC Pretrial Services Grant	-	87,728	20,021	67,707
COVID 19 Response Foundation Grant	-	3,794	3,794	-
21.019 Corona Virus Relief Fund (CARES)	-	1,380,969	1,380,969	-
CARES Test Site/Vaccine Clinic Grant	-	300,000	56,260	243,740
CARES Election Grant	-	8,334	8,334	-
Totals	<u>\$ 40,049,364</u>	<u>\$ 120,072,077</u>	<u>\$ 116,762,909</u>	<u>\$ 43,358,532</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 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 reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2020.

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 \$4,150,483.

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, 2020

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General
Cash and investments - beginning	\$ 1,364,863	\$ 20,136	\$ 238,805	\$ 526,767	\$ 5,741,060
Receipts:					
Taxes	-	-	-	-	6,074,255
Licenses and permits	-	-	-	-	15,171
Intergovernmental receipts	-	-	-	-	4,602,324
Charges for services	-	-	-	-	413,307
Fines and forfeits	-	-	-	-	88,975
Other receipts	<u>1,844,767</u>	<u>272,308</u>	<u>231,105</u>	<u>1,083,472</u>	<u>1,899,157</u>
Total receipts	<u>1,844,767</u>	<u>272,308</u>	<u>231,105</u>	<u>1,083,472</u>	<u>13,093,189</u>
Disbursements:					
Personal services	-	-	-	-	9,726,446
Supplies	-	-	-	-	125,182
Other services and charges	-	-	-	-	2,992,078
Capital outlay	-	-	-	-	58,767
Other disbursements	<u>1,365,363</u>	<u>267,188</u>	<u>276,766</u>	<u>1,229,796</u>	<u>119,170</u>
Total disbursements	<u>1,365,363</u>	<u>267,188</u>	<u>276,766</u>	<u>1,229,796</u>	<u>13,021,643</u>
Excess (deficiency) of receipts over disbursements	<u>479,404</u>	<u>5,120</u>	<u>(45,661)</u>	<u>(146,324)</u>	<u>71,546</u>
Cash and investments - ending	<u>\$ 1,844,267</u>	<u>\$ 25,256</u>	<u>\$ 193,144</u>	<u>\$ 380,443</u>	<u>\$ 5,812,606</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Accident Report	Campaign Finance Enforcement - County	LIT ED County Share	Child Advocacy	City and Town Court Costs
Cash and investments - beginning	\$ 18,407	\$ 800	\$ 13,645,811	\$ 450	\$ 16,125
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	2,575,299	-	-
Charges for services	2,125	-	-	-	-
Fines and forfeits	-	-	-	-	7,977
Other receipts	-	-	427,277	-	-
Total receipts	<u>2,125</u>	<u>-</u>	<u>3,002,576</u>	<u>-</u>	<u>7,977</u>
Disbursements:					
Personal services	-	-	245,688	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	291,804	-	-
Capital outlay	-	-	1,802,804	-	-
Other disbursements	-	-	100,000	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>2,440,296</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,125</u>	<u>-</u>	<u>562,280</u>	<u>-</u>	<u>7,977</u>
Cash and investments - ending	<u>\$ 20,532</u>	<u>\$ 800</u>	<u>\$ 14,208,091</u>	<u>\$ 450</u>	<u>\$ 24,102</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Clerk's Records Perpetuation	Community Corrections Grant	Community Transition Program	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 223,027	\$ 7,985	\$ 103,826	\$ 36,296	\$ 17,402
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	65	920,763	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	22,613	-	-	-	-
Other receipts	-	281,432	8,627	710	-
Total receipts	<u>22,678</u>	<u>1,202,195</u>	<u>8,627</u>	<u>710</u>	<u>-</u>
Disbursements:					
Personal services	4,784	881,273	9,470	-	-
Supplies	363	10,000	3,000	-	-
Other services and charges	1,800	12,010	7,210	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	301,612	-	696	-
Total disbursements	<u>6,947</u>	<u>1,204,895</u>	<u>19,680</u>	<u>696</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>15,731</u>	<u>(2,700)</u>	<u>(11,053)</u>	<u>14</u>	<u>-</u>
Cash and investments - ending	<u>\$ 238,758</u>	<u>\$ 5,285</u>	<u>\$ 92,773</u>	<u>\$ 36,310</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, 2020

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation
Cash and investments - beginning	\$ 8,953	\$ 2,935,060	\$ 1,495,523	\$ 42,609	\$ 2,875
Receipts:					
Taxes	-	800,157	644,252	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	177,722	71,004	-	-
Charges for services	5,325	-	-	-	375
Fines and forfeits	-	-	-	31,579	-
Other receipts	-	64,570	184,500	-	-
Total receipts	5,325	1,042,449	899,756	31,579	375
Disbursements:					
Personal services	-	299,811	-	7,897	-
Supplies	-	384,697	-	-	-
Other services and charges	4,500	118,651	-	31,175	-
Capital outlay	-	228,648	-	-	-
Other disbursements	-	-	1,153,999	-	-
Total disbursements	4,500	1,031,807	1,153,999	39,072	-
Excess (deficiency) of receipts over disbursements	825	10,642	(254,243)	(7,493)	375
Cash and investments - ending	\$ 9,778	\$ 2,945,702	\$ 1,241,280	\$ 35,116	\$ 3,250

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Emergency Planning/Right To Know	Firearms Training	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 65,147	\$ 88,914	\$ 727,663	\$ 14,997	\$ 1,575
Receipts:					
Taxes	-	-	309,516	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	34,112	-	-
Charges for services	-	17,610	305,968	8,205	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,884	-	4,354	-	-
Total receipts	7,884	17,610	653,950	8,205	-
Disbursements:					
Personal services	-	-	692,419	-	-
Supplies	1,570	-	6,008	-	-
Other services and charges	5,171	-	5,635	3,820	-
Capital outlay	5,378	-	-	-	-
Other disbursements	-	59,721	-	-	-
Total disbursements	12,119	59,721	704,062	3,820	-
Excess (deficiency) of receipts over disbursements	(4,235)	(42,111)	(50,112)	4,385	-
Cash and investments - ending	\$ 60,912	\$ 46,803	\$ 677,551	\$ 19,382	\$ 1,575

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Local Health Maintenance	Local Road and Street	MVH Highway Restricted	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 117,724	\$ 310,563	\$ -	\$ 188,534	\$ 765,657
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	33,139	628,139	1,585,152	-	2,368,774
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,905	429,560	44,184	305,526
Total receipts	<u>33,139</u>	<u>631,044</u>	<u>2,014,712</u>	<u>44,184</u>	<u>2,674,300</u>
Disbursements:					
Personal services	-	-	579,220	-	1,279,624
Supplies	-	-	956,130	-	151,299
Other services and charges	4,330	219,855	14,731	33,777	231,503
Capital outlay	25,617	-	464,631	-	57,546
Other disbursements	-	-	-	-	431,977
Total disbursements	<u>29,947</u>	<u>219,855</u>	<u>2,014,712</u>	<u>33,777</u>	<u>2,151,949</u>
Excess (deficiency) of receipts over disbursements	<u>3,192</u>	<u>411,189</u>	<u>-</u>	<u>10,407</u>	<u>522,351</u>
Cash and investments - ending	<u>\$ 120,916</u>	<u>\$ 721,752</u>	<u>\$ -</u>	<u>\$ 198,941</u>	<u>\$ 1,288,008</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Park Nonreverting Capital	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 429,314	\$ 99,249	\$ 3,682,664	\$ 1,526,676	\$ 219,815
Receipts:					
Taxes	-	-	-	231,564	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	25,521	-
Charges for services	-	16,640	-	-	131,401
Fines and forfeits	-	-	-	-	-
Other receipts	52,500	-	-	12,261	626
Total receipts	52,500	16,640	-	269,346	132,027
Disbursements:					
Personal services	-	-	12,438	2,891	4,684
Supplies	-	-	-	-	-
Other services and charges	-	4,000	212,308	292,547	-
Capital outlay	41,411	-	-	-	-
Other disbursements	-	-	-	-	74,609
Total disbursements	41,411	4,000	224,746	295,438	79,293
Excess (deficiency) of receipts over disbursements	11,089	12,640	(224,746)	(26,092)	52,734
Cash and investments - ending	\$ 440,403	\$ 111,889	\$ 3,457,918	\$ 1,500,584	\$ 272,549

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sex and Violent Offender Administration	Solid Waste User Fees	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Vendor Fees
Cash and investments - beginning	\$ 29,852	\$ 155,950	\$ 2,537	\$ 78,704	\$ 375
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	3,478	438,344	41,868	40,745	13,723
Fines and forfeits	-	-	-	-	-
Other receipts	-	803	2,539	-	-
Total receipts	<u>3,478</u>	<u>439,147</u>	<u>44,407</u>	<u>40,745</u>	<u>13,723</u>
Disbursements:					
Personal services	-	224,993	-	1,884	-
Supplies	-	-	-	357	-
Other services and charges	-	161,855	-	2,167	-
Capital outlay	1,000	-	-	-	-
Other disbursements	-	-	44,911	-	14,098
Total disbursements	<u>1,000</u>	<u>386,848</u>	<u>44,911</u>	<u>4,408</u>	<u>14,098</u>
Excess (deficiency) of receipts over disbursements	<u>2,478</u>	<u>52,299</u>	<u>(504)</u>	<u>36,337</u>	<u>(375)</u>
Cash and investments - ending	<u>\$ 32,330</u>	<u>\$ 208,249</u>	<u>\$ 2,033</u>	<u>\$ 115,041</u>	<u>\$ -</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Court Appointed Special Advocate (CASA)
Cash and investments - beginning	\$ -	\$ 222,317	\$ 194,610	\$ 4,272	\$ 49,828
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	23,438	-	31,714
Charges for services	38,800	649,505	-	845	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	97,324
Total receipts	<u>38,800</u>	<u>649,505</u>	<u>23,438</u>	<u>845</u>	<u>129,038</u>
Disbursements:					
Personal services	-	-	-	-	95,462
Supplies	-	-	190	-	1,026
Other services and charges	-	-	10,562	-	23,361
Capital outlay	-	-	2,562	-	-
Other disbursements	38,800	295,593	-	-	-
Total disbursements	<u>38,800</u>	<u>295,593</u>	<u>13,314</u>	<u>-</u>	<u>119,849</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>353,912</u>	<u>10,124</u>	<u>845</u>	<u>9,189</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 576,229</u>	<u>\$ 204,734</u>	<u>\$ 5,117</u>	<u>\$ 59,017</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Auditor's Ineligible Deductions	County Elected Officials Training	Park And Recreation	County Offender Transportation Fund	Statewide 911
Cash and investments - beginning	\$ 53,834	\$ 18,686	\$ 197,105	\$ 2,388	\$ 728,298
Receipts:					
Taxes	-	-	114,636	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	12,634	-	19,008
Charges for services	3,206	8,205	47,791	-	687,225
Fines and forfeits	-	-	-	250	-
Other receipts	-	-	40,262	-	-
Total receipts	<u>3,206</u>	<u>8,205</u>	<u>215,323</u>	<u>250</u>	<u>706,233</u>
Disbursements:					
Personal services	-	-	149,303	-	570,864
Supplies	-	-	-	-	-
Other services and charges	-	3,358	1,160	-	143,136
Capital outlay	-	-	-	-	-
Other disbursements	-	-	50,000	-	-
Total disbursements	<u>-</u>	<u>3,358</u>	<u>200,463</u>	<u>-</u>	<u>714,000</u>
Excess (deficiency) of receipts over disbursements	<u>3,206</u>	<u>4,847</u>	<u>14,860</u>	<u>250</u>	<u>(7,767)</u>
Cash and investments - ending	<u>\$ 57,040</u>	<u>\$ 23,533</u>	<u>\$ 211,965</u>	<u>\$ 2,638</u>	<u>\$ 720,531</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LIT - CR Jail Construction	Prosecutor Forfeiture	Adult Probation Administrative	Juvenile Probation Administrative	Alternate Dispute Resolution
Cash and investments - beginning	\$ -	\$ 1,529	\$ 58,660	\$ 9,083	\$ 9,135
Receipts:					
Taxes	2,725,285	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	1,276	97,632	1,540	3,060
Other receipts	-	-	-	-	-
Total receipts	<u>2,725,285</u>	<u>1,276</u>	<u>97,632</u>	<u>1,540</u>	<u>3,060</u>
Disbursements:					
Personal services	-	-	105,440	1,853	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	934,394	-	-	-	-
Other disbursements	-	-	-	-	1,765
Total disbursements	<u>934,394</u>	<u>-</u>	<u>105,440</u>	<u>1,853</u>	<u>1,765</u>
Excess (deficiency) of receipts over disbursements	<u>1,790,891</u>	<u>1,276</u>	<u>(7,808)</u>	<u>(313)</u>	<u>1,295</u>
Cash and investments - ending	<u>\$ 1,790,891</u>	<u>\$ 2,805</u>	<u>\$ 50,852</u>	<u>\$ 8,770</u>	<u>\$ 10,430</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Donations Sheriff	Self-Insurance	Payroll Clearing	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation
Cash and investments - beginning	\$ 26,625	\$ 16,063	\$ -	\$ 22,836	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,125	2,286	10,264,729	257,721	123,858
Total receipts	6,125	2,286	10,264,729	257,721	123,858
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,063	1,524	10,264,729	280,557	123,858
Total disbursements	5,063	1,524	10,264,729	280,557	123,858
Excess (deficiency) of receipts over disbursements	1,062	762	-	(22,836)	-
Cash and investments - ending	\$ 27,687	\$ 16,825	\$ -	\$ -	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - State
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	883,446	1,515,279	111,515	462,427	325,821
Total receipts	<u>883,446</u>	<u>1,515,279</u>	<u>111,515</u>	<u>462,427</u>	<u>325,821</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	883,446	1,515,279	111,515	462,427	325,821
Total disbursements	<u>883,446</u>	<u>1,515,279</u>	<u>111,515</u>	<u>462,427</u>	<u>325,821</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Payroll Withholding - Wage Garnishments	Sheriff Pension Holding	Settlement	Surtax/Wheel tax	CVET Agency
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,108,206	423,723
Charges for services	-	9,098	45,547,790	-	-
Fines and forfeits	-	20,300	-	-	-
Other receipts	71,977	38,365	-	-	-
Total receipts	71,977	67,763	45,547,790	1,108,206	423,723
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	71,977	67,763	45,547,790	1,108,206	423,723
Total disbursements	71,977	67,763	45,547,790	1,108,206	423,723
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, 2020

	Weed Lien Collections	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit
Cash and investments - beginning	\$ -	\$ -	\$ 3,456	\$ 1,131	\$ 115
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	518,839	-	-	-
Charges for services	8,618	-	-	-	-
Fines and forfeits	-	-	23,441	8,564	940
Other receipts	-	-	-	-	-
Total receipts	<u>8,618</u>	<u>518,839</u>	<u>23,441</u>	<u>8,564</u>	<u>940</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	8,368	518,839	23,394	8,833	1,010
Total disbursements	<u>8,368</u>	<u>518,839</u>	<u>23,394</u>	<u>8,833</u>	<u>1,010</u>
Excess (deficiency) of receipts over disbursements	<u>250</u>	<u>-</u>	<u>47</u>	<u>(269)</u>	<u>(70)</u>
Cash and investments - ending	<u>\$ 250</u>	<u>\$ -</u>	<u>\$ 3,503</u>	<u>\$ 862</u>	<u>\$ 45</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	DLGF Homestead Property Database
Cash and investments - beginning	\$ 480	\$ 394	\$ 63	\$ 345	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	5,325	6,388	250	6,295	3
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>5,325</u>	<u>6,388</u>	<u>250</u>	<u>6,295</u>	<u>3</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,240	6,467	313	6,103	3
Total disbursements	<u>5,240</u>	<u>6,467</u>	<u>313</u>	<u>6,103</u>	<u>3</u>
Excess (deficiency) of receipts over disbursements	<u>85</u>	<u>(79)</u>	<u>(63)</u>	<u>192</u>	<u>-</u>
Cash and investments - ending	<u>\$ 565</u>	<u>\$ 315</u>	<u>\$ -</u>	<u>\$ 537</u>	<u>\$ -</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Forest Restoration (State Share)	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ -	\$ -	\$ 201	\$ -	\$ 55,893
Receipts:					
Taxes	-	-	-	-	161,614
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	248,147
Charges for services	387	-	-	-	-
Fines and forfeits	-	150	-	-	-
Other receipts	-	-	-	413	-
Total receipts	<u>387</u>	<u>150</u>	<u>-</u>	<u>413</u>	<u>409,761</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	386	125	201	375	459,447
Total disbursements	<u>386</u>	<u>125</u>	<u>201</u>	<u>375</u>	<u>459,447</u>
Excess (deficiency) of receipts over disbursements	<u>1</u>	<u>25</u>	<u>(201)</u>	<u>38</u>	<u>(49,686)</u>
Cash and investments - ending	<u>\$ 1</u>	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ 38</u>	<u>\$ 6,207</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Innkeepers Tax Collections	LIT - CS	LIT - ED	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 141,594	\$ 210,499
Receipts:					
Taxes	310,447	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	8,175,854	5,450,570	12,274	18,465
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>310,447</u>	<u>8,175,854</u>	<u>5,450,570</u>	<u>12,274</u>	<u>18,465</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	310,447	8,175,854	5,450,570	-	9,259
Total disbursements	<u>310,447</u>	<u>8,175,854</u>	<u>5,450,570</u>	<u>-</u>	<u>9,259</u>
Excess (deficiency) of receipts over disbursements	-	-	-	12,274	9,206
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 153,868</u>	<u>\$ 219,705</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	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	\$ 139,722	\$ 13,457	\$ -	\$ 16,328	\$ 316,513
Receipts:					
Taxes	-	20,635	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	12,274	2,274	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	574,629
Other receipts	-	-	35,392	-	1,153
Total receipts	<u>12,274</u>	<u>22,909</u>	<u>35,392</u>	<u>-</u>	<u>575,782</u>
Disbursements:					
Personal services	-	-	-	-	477,482
Supplies	-	-	-	-	6,170
Other services and charges	-	-	-	-	137,431
Capital outlay	-	-	-	-	-
Other disbursements	8,331	23,458	35,392	495	715
Total disbursements	<u>8,331</u>	<u>23,458</u>	<u>35,392</u>	<u>495</u>	<u>621,798</u>
Excess (deficiency) of receipts over disbursements	<u>3,943</u>	<u>(549)</u>	<u>-</u>	<u>(495)</u>	<u>(46,016)</u>
Cash and investments - ending	<u>\$ 143,665</u>	<u>\$ 12,908</u>	<u>\$ -</u>	<u>\$ 15,833</u>	<u>\$ 270,497</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Pre Trial Diversion	Dental Insurance	16,575 ICJI Victim Assistance	Drug Court SAC Grant	Industrial Development Loan
Cash and investments - beginning	\$ 317,819	\$ 122	\$ (9,686)	\$ 5,345	\$ 64,433
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	35,628	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	51,160	-	-	-	-
Other receipts	-	106,667	-	1,000	628
Total receipts	51,160	106,667	35,628	1,000	628
Disbursements:					
Personal services	37,947	-	33,969	-	-
Supplies	593	-	-	-	-
Other services and charges	1,863	-	-	2,973	-
Capital outlay	13,216	-	-	-	-
Other disbursements	-	106,674	-	-	-
Total disbursements	53,619	106,674	33,969	2,973	-
Excess (deficiency) of receipts over disbursements	(2,459)	(7)	1,659	(1,973)	628
Cash and investments - ending	\$ 315,360	\$ 115	\$ (8,027)	\$ 3,372	\$ 65,061

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	AFLAC Short Term Disability	County Sheriff Continuing Education	Distressed Road Repayment	AFLAC Critical Illness	Health RW Johnson Foundation
Cash and investments - beginning	\$ -	\$ 9,930	\$ 625,885	\$ -	\$ 5,136
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	33,715	1,204	114,384	10,594	-
Total receipts	33,715	1,204	114,384	10,594	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	33,715	-	-	10,594	-
Total disbursements	33,715	-	-	10,594	-
Excess (deficiency) of receipts over disbursements	-	1,204	114,384	-	-
Cash and investments - ending	\$ -	\$ 11,134	\$ 740,269	\$ -	\$ 5,136

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	WebGIS Site Creation and Setup	93.074 Health Bioterrorism/ Preparedness	GIS Data Exchange Grant	Community Correction SAC Grant	Boston Mutual/Liberty National Life Insurance
Cash and investments - beginning	\$ 11,500	\$ -	\$ 1,500	\$ 3,382	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	9,414	31,292
Total receipts	-	-	-	9,414	31,292
Disbursements:					
Personal services	-	6,629	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	6,815	-	-	-
Capital outlay	-	1,699	-	-	-
Other disbursements	-	-	-	2,485	31,292
Total disbursements	-	15,143	-	2,485	31,292
Excess (deficiency) of receipts over disbursements	-	(15,143)	-	6,929	-
Cash and investments - ending	\$ 11,500	\$ (15,143)	\$ 1,500	\$ 10,311	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Probation Drug Screens	Jury Pay	User Fee Continuing Education	Drug Court User Fee	DC HazMat Taskforce
Cash and investments - beginning	\$ 13,800	\$ 117	\$ 21,482	\$ 21,555	\$ 4,230
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	16,918	3,488	5,973	9,163	-
Other receipts	-	61	-	-	-
Total receipts	<u>16,918</u>	<u>3,549</u>	<u>5,973</u>	<u>9,163</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	152	-
Other services and charges	-	-	-	2,266	-
Capital outlay	-	-	-	-	-
Other disbursements	12,829	-	4,814	400	-
Total disbursements	<u>12,829</u>	<u>-</u>	<u>4,814</u>	<u>2,818</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,089</u>	<u>3,549</u>	<u>1,159</u>	<u>6,345</u>	<u>-</u>
Cash and investments - ending	<u>\$ 17,889</u>	<u>\$ 3,666</u>	<u>\$ 22,641</u>	<u>\$ 27,900</u>	<u>\$ 4,230</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Health Insurance (Clearing Acct)	Dubois Ruritan Park	AFLAC Accident Insurance	Vision Insurance	Alcohol and Drug Court User Fee
Cash and investments - beginning	\$ 11,212	\$ 38	\$ -	\$ 747	\$ 45,852
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	91,132
Other receipts	3,062,502	-	19,067	26,262	-
Total receipts	<u>3,062,502</u>	<u>-</u>	<u>19,067</u>	<u>26,262</u>	<u>91,132</u>
Disbursements:					
Personal services	-	-	-	-	100,376
Supplies	-	-	-	-	7,135
Other services and charges	-	-	-	-	1,969
Capital outlay	-	-	-	-	-
Other disbursements	3,072,439	-	19,067	27,000	290
Total disbursements	<u>3,072,439</u>	<u>-</u>	<u>19,067</u>	<u>27,000</u>	<u>109,770</u>
Excess (deficiency) of receipts over disbursements	<u>(9,937)</u>	<u>-</u>	<u>-</u>	<u>(738)</u>	<u>(18,638)</u>
Cash and investments - ending	<u>\$ 1,275</u>	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ 27,214</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	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	\$ 22,352	\$ 12,230	\$ 15,233	\$ 19,587	\$ 25,048
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	325	-	-	18,000	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	3,940
Total receipts	<u>325</u>	<u>-</u>	<u>-</u>	<u>18,000</u>	<u>3,940</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	885	-	-	-	-
Capital outlay	-	-	-	26,552	-
Other disbursements	-	-	-	-	83
Total disbursements	<u>885</u>	<u>-</u>	<u>-</u>	<u>26,552</u>	<u>83</u>
Excess (deficiency) of receipts over disbursements	<u>(560)</u>	<u>-</u>	<u>-</u>	<u>(8,552)</u>	<u>3,857</u>
Cash and investments - ending	<u>\$ 21,792</u>	<u>\$ 12,230</u>	<u>\$ 15,233</u>	<u>\$ 11,035</u>	<u>\$ 28,905</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Community Corrections Commissary	Community Corrections Indigent	Superior Court Restitution	Circuit Court Adult Restitution	Drug Court Grants
Cash and investments - beginning	\$ 84,525	\$ 25,559	\$ 1,215	\$ 1,386	\$ 4,631
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	54,486	20,031	300	55	-
Total receipts	54,486	20,031	300	55	-
Disbursements:					
Personal services	-	-	-	-	4,631
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	48,239	23,960	390	55	-
Total disbursements	48,239	23,960	390	55	4,631
Excess (deficiency) of receipts over disbursements	6,247	(3,929)	(90)	-	(4,631)
Cash and investments - ending	\$ 90,772	\$ 21,630	\$ 1,125	\$ 1,386	\$ -

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	93.074 EBOLA Preparedness Grant	93.558 TANF Community Corrections	93.069 PHEP Base Grant	97.067 Federal Grant Pass Thru Fund	Drug Prosecution Grant
Cash and investments - beginning	\$ 14,310	\$ 25,415	\$ 19,971	\$ -	\$ 26
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	17,297	148,282	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	17,297	148,282	-
Disbursements:					
Personal services	799	25,148	7,385	-	-
Supplies	-	-	1,737	-	-
Other services and charges	-	237	6,349	-	-
Capital outlay	-	-	347	-	-
Other disbursements	-	-	21,450	148,282	-
Total disbursements	799	25,385	37,268	148,282	-
Excess (deficiency) of receipts over disbursements	(799)	(25,385)	(19,971)	-	-
Cash and investments - ending	\$ 13,511	\$ 30	\$ -	\$ -	\$ 26

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	National Insurance Long Term Disability	Community Crossings Grant	Clerk ISETS Trust	Comm Correction Foundation Amelia Grant	Kalb HPV Grant
Cash and investments - beginning	\$ -	\$ 58,290	\$ 22,944	\$ 15,105	\$ 68,123
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	792,216	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,823	450,000	1,003,205	-	21,482
Total receipts	7,823	1,242,216	1,003,205	-	21,482
Disbursements:					
Personal services	-	-	-	-	48,786
Supplies	-	-	-	-	-
Other services and charges	-	-	-	7,703	2,389
Capital outlay	-	1,073,854	-	-	-
Other disbursements	7,823	58,291	1,019,479	-	-
Total disbursements	7,823	1,132,145	1,019,479	7,703	51,175
Excess (deficiency) of receipts over disbursements	-	110,071	(16,274)	(7,703)	(29,693)
Cash and investments - ending	\$ -	\$ 168,361	\$ 6,670	\$ 7,402	\$ 38,430

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	16.575 CASA VOCA Grant	IN HS Foundation Grant	Dubois County Tourism Commission	93.788 IN State Opioid Response Grant
Cash and investments - beginning	\$ (3,917)	\$ -	\$ 304,800	\$ 60,000
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	16,942	3,512	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	359,212	-
Total receipts	<u>16,942</u>	<u>3,512</u>	<u>359,212</u>	<u>-</u>
Disbursements:				
Personal services	16,762	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	4,864
Capital outlay	-	3,512	-	-
Other disbursements	-	-	664,012	-
Total disbursements	<u>16,762</u>	<u>3,512</u>	<u>664,012</u>	<u>4,864</u>
Excess (deficiency) of receipts over disbursements	<u>180</u>	<u>-</u>	<u>(304,800)</u>	<u>(4,864)</u>
Cash and investments - ending	<u>\$ (3,737)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,136</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Supreme Court Additions Response Grant	CASA Comfort Zone Donations	LOIT Special Distribution	AFLAC Ben Extend
Cash and investments - beginning	\$ -	\$ -	\$ 629,982	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	60,000	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	43,735	58,289	5,806
Total receipts	<u>60,000</u>	<u>43,735</u>	<u>58,289</u>	<u>5,806</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	6,732	-	-
Capital outlay	-	33,728	-	-
Other disbursements	-	-	450,000	5,806
Total disbursements	<u>-</u>	<u>40,460</u>	<u>450,000</u>	<u>5,806</u>
Excess (deficiency) of receipts over disbursements	<u>60,000</u>	<u>3,275</u>	<u>(391,711)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 60,000</u>	<u>\$ 3,275</u>	<u>\$ 238,271</u>	<u>\$ -</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Court Recidivism Reduction Program	Census PSA Foundation Grant	DCCC Pretrial Services Grant	COVID 19 Response Foundation Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	44,395	-	87,728	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	301,612	2,158	-	3,794
Total receipts	<u>346,007</u>	<u>2,158</u>	<u>87,728</u>	<u>3,794</u>
Disbursements:				
Personal services	64,492	-	19,821	-
Supplies	-	-	-	-
Other services and charges	-	-	200	-
Capital outlay	-	-	-	-
Other disbursements	281,432	2,158	-	3,794
Total disbursements	<u>345,924</u>	<u>2,158</u>	<u>20,021</u>	<u>3,794</u>
Excess (deficiency) of receipts over disbursements	<u>83</u>	<u>-</u>	<u>67,707</u>	<u>-</u>
Cash and investments - ending	<u>\$ 83</u>	<u>\$ -</u>	<u>\$ 67,707</u>	<u>\$ -</u>

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	21.019 Corona Virus Relief Fund (CARES)	CARES Test Site/Vaccine Clinic Grant	CARES Election Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 40,049,364
Receipts:				
Taxes	-	-	-	11,392,361
Licenses and permits	-	-	-	15,171
Intergovernmental receipts	1,380,969	300,000	8,334	31,974,737
Charges for services	-	-	-	48,477,170
Fines and forfeits	-	-	-	1,060,760
Other receipts	-	-	-	27,151,878
Total receipts	<u>1,380,969</u>	<u>300,000</u>	<u>8,334</u>	<u>120,072,077</u>
Disbursements:				
Personal services	81,033	-	-	15,821,704
Supplies	-	-	-	1,655,609
Other services and charges	-	56,260	-	5,071,440
Capital outlay	-	-	-	4,775,666
Other disbursements	1,299,936	-	8,334	89,438,490
Total disbursements	<u>1,380,969</u>	<u>56,260</u>	<u>8,334</u>	<u>116,762,909</u>
Excess (deficiency) of receipts over disbursements	-	243,740	-	3,309,168
Cash and investments - ending	<u>\$ -</u>	<u>\$ 243,740</u>	<u>\$ -</u>	<u>\$ 43,358,532</u>

DUBOIS COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 536,294</u>	<u>\$ 260,155</u>

DUBOIS COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Pitney Bowes	Postage Machine	\$ 2,639	7/1/2020	6/30/2025
Total of annual lease payments		<u>\$ 2,639</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: Notes and loans payable	Distressed Road	\$ 1,000,000	\$ -
Notes and loans payable	BodyWorn and Rocket IoT In Car Cameras - Govt Obligation Contract	<u>168,520</u>	<u>42,130</u>
Total governmental activities		<u>1,168,520</u>	<u>42,130</u>
Totals		<u>\$ 1,168,520</u>	<u>\$ 42,130</u>

DUBOIS COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2020

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	\$ 1,871,000
Infrastructure	218,176,961
Buildings	6,829,139
Improvements other than buildings	1,409,977
Machinery, equipment, and vehicles	<u>12,310,909</u>
Total governmental activities	<u>240,597,986</u>
Total capital assets	<u>\$ 240,597,986</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/>.