

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
DEKALB COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED

06/01/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	John Fetters	01-01-11 to 12-31-14
Treasurer	Holly Albright	01-01-09 to 12-31-12
Clerk	Martha Grimm	01-01-09 to 12-31-12
Sheriff	Donald Lauer	01-01-11 to 12-31-14
Recorder	Jacqueline Rowan	01-01-09 to 12-31-12
President of the Board of County Commissioners	Donald Grogg	01-01-11 to 12-31-12
President of the County Council	Benjamin Smaltz	01-01-11 to 12-31-12



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DEKALB COUNTY, INDIANA

We have audited the accompanying financial statement of DeKalb County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. 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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing 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 over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated May 7, 2012, 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

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 Leases and Debt, and Schedule of Capital Assets 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.

This report is intended solely for the information and use of the County's management, County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

May 7, 2012



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

TO: THE OFFICIALS OF DEKALB COUNTY, INDIANA

We have audited the financial statement of DeKalb County (County), for the year ended December 31, 2011, and have issued our report thereon dated May 7, 2012. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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

Compliance and Other Matters

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

This report is intended solely for the information and use of the County's management, County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

May 7, 2012

FINANCIAL STATEMENT

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.

DEKALB COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 2,965,121	\$ 11,571,471	\$ 12,287,350	\$ 2,249,242
Highway	168,403	2,050,800	1,952,077	267,126
Local Road & Street	773,077	552,148	564,815	760,410
Aviation	214,691	244,647	356,092	103,246
Accident Account Report	5,031	4,340	2,304	7,067
Health	169,104	257,666	253,138	173,632
Clerk Perpetuation	29,437	10,944	6,293	34,088
Riverboat Gambling	366,447	252,105	215,423	403,129
E-911 / Central Dispatch	568,749	361,851	312,327	618,273
Drug Free Community	28,997	20,267	39,056	10,208
Drain Maintenance	1,823,042	1,076,801	569,266	2,330,577
LEPC Right to Know	22,541	15,400	18,448	19,493
Extradition	4,846	3,000	-	7,846
Supplemental Juvenile Probation	26,544	4,408	9,013	21,939
Supplemental Adult Probation	288,702	104,094	100,512	292,284
Recorder Perpetuation	50,835	56,134	44,759	62,210
User Fee	180,179	20,268	4,808	195,639
Covered Bridge Maintenance	25,502	1,850	-	27,352
Health Maintenance	55,194	33,139	25,805	62,528
Pretrial Diversion	163,649	65,810	65,968	163,491
County Misdemeanant	42,551	26,433	17,576	51,408
Supplemental Public Defender	6,716	482	525	6,673
Jail Commissary	31,924	102,438	66,003	68,359
Surveyor Corner Perpetuation	8,287	8,675	6,428	10,534
Rainy Day	1,142,593	1,742	465,828	678,507
Medical Care for Inmates	17,260	1,881	-	19,141
Sales Disclosures	88,920	4,760	-	93,680
K-9 Unit	742	-	676	66
Community Corrections State Grant	30,021	4,337	34,358	-
2011 IN Local Health Department Trust	74,402	25,612	14,327	85,687
93.268 Immunization Grant	15	3,030	3,045	-
Levy Excess	29,321	-	-	29,321
County Id Security Protection/Redacting	9,119	9,577	-	18,696
93.563 Prosecutor PCA	1,408	587	418	1,577
Wireless 911 & Equal Shares	309,362	151,636	-	460,998
Sheriff Donation (Drug)	1,975	100	100	1,975
New Millennium Infrastructure	589,320	-	6,286	583,034
Alternative Dispute Resolution	5,029	5,530	6,545	4,014
Recorder's Cashbook	19,262	166,268	168,388	17,142
County Elected Officials Training	-	1,753	-	1,753
Cumulative Capital Development	1,708,801	464,015	376,385	1,796,431
Cumulative Bridge	959,678	514,499	995,261	478,916
Cumulative Jail	920	-	-	920
General Drain	1,040,463	322,722	144,207	1,218,978
County EDIT Capital Improvement Plan	1,589,933	2,333,479	1,674,281	2,249,131
Self Insurance	(1,136,901)	410,170	117,138	(843,869)
Sheriff Pension Trust Fund	12,649	189,627	177,648	24,628
City/Town Court Cost	4,399	8,996	8,695	4,700
Coroner Continuing Education	322	3,892	3,364	850
Clerk's Trust	114,134	3,610,968	3,599,034	126,068
Tax Sale Surplus	69,114	178,982	42,221	205,875
Tax Sale Redemption	32	165,902	159,078	6,856
Surplus Tax	78,538	54,113	50,604	82,047
Fines & Forfeitures	4,779	37,292	35,451	6,620

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

DEKALB COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
State Sales Disclosure	525	4,730	4,540	715
Overweight Vehicle Fines	-	1,228	1,228	-
County Home Resident's Trust	6,030	145,408	141,029	10,409
Handgun Application	27,460	7,220	11,595	23,085
Infraction Judgements	10,509	156,624	135,728	31,405
Inheritance Tax	556,971	639,195	991,332	204,834
Sheriff Inmate Trust	3,438	112,626	114,586	1,478
Special Death Benefit Fee	215	3,940	3,405	750
Education Plate Fee	206	750	431	525
County Innkeeper's Tax	-	249,222	249,222	-
Financial Institution Tax	73,962	155,862	229,779	45
Sheriff Pension Holding	4,627,469	317,453	586,845	4,358,077
Mortgage Fee	425	4,430	3,613	1,242
Interstate Compact Fee	38	238	213	63
Commercial Vehicle Excise Tax	91,690	185,829	277,072	447
Homestead Credit Rebate	-	12,269	-	12,269
HEA 1001-2008 STATE HSC Settlement	(131) (47,404)	-	100	(231) (2,840)
After Settlement Collections	1,075,798	46,110,816	46,255,226	931,388
Health Department Checking	-	30,209	30,209	-
Probation Restitution Fee	2,460	48,141	49,782	819
Probation User Fees	-	123,618	123,618	-
Sheriff Response Team	1,382	4,800	625	5,557
Reappraisal 2009	686,092	337,368	494,585	528,875
Home Detention/Project Income	34,384	66,297	100,681	-
Plat Book Fee	86,078	12,355	10,383	88,050
Sheriff Continuing Education	5,942	6,578	2,875	9,645
93.563 Prosecutor IV-D ARRA	-	17,219	-	17,219
93.563 Clerk IV-D Incentive ARRA	-	410	-	410
93.563 Co Title IV-D Incentive	-	57,783	-	57,783
93.563 Pros IV-D Incentive	-	176,914	125,674	51,240
Community Transitional Program	26,067	10,120	36,187	-
State Homeland Security Grant 2	6,288	4,883	9,885	1,286
Access Indiana Grant	1,389	-	-	1,389
USDA Infrastructure Grant	2,300	-	-	2,300
Dekalb Local Plan Grant	5,763	-	-	5,763
Fire District #3	79	-	-	79
20.509 DART Program Grant	-	222,467	222,467	-
66.818 Brownfield Assessment Grant	-	15,221	10,618	4,603
Law Enforcement Assistance	616	-	-	616
PTRC/HSC/CEDIT Homestead Special	39,753	2,108,206	2,097,579	50,380
Project Income 2011	-	135,989	21,950	114,039
93.563 Clerk IV-D Incentive	-	106,164	15,014	91,150
Memorial	240	-	-	240
Historical Guide Publication	1,532	5,000	6,437	95
Sheriff Inmate GED Classes	-	7,040	-	7,040
Emergency Disaster	1,133	-	104	1,029
Flood Mitigation/Holiday Lakes	152,903	37,940	21,621	169,222
Dare Equipment	168	58,055	3,258	54,965
Superior Court Dekko Grant	500	-	-	500
93.069 H1N1 Influenza Grant	362	-	362	-
Late Surrender Fees	73,050	-	-	73,050
93.069 Public Health Bio-Terrorism	216	8,995	6,396	2,815
20.601 Operation Pullover	-	16,018	15,935	83

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

DEKALB COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
83.534 State Homeland Security Grant	16,768	25,903	41,866	805
Redevelopment Commission/SDI TIF	1,129,160	158,720	52,166	1,235,714
American Heritage Village	187,169	-	-	187,169
TIF District	-	2,044,929	2,044,929	-
Adult Administrative Fee	24,264	24,586	25,532	23,318
Juvenile Administrative Fee	1,645	1,235	1,945	935
Aviation Loan Repayment	26,462	-	26,462	-
Central Communications Building Project	-	2,602,740	1,879,403	723,337
County Offender Transportation	-	200	-	200
Dekalb County CDBG Revolving Loan	43,516	16,500	-	60,016
Aviation Lease Rental	(14,977)	264,129	247,747	1,405
Jail Lease Rental	9,378	-	-	9,378
CEDIT	-	2,108,206	2,108,206	-
Public Airport Capital Improvement	284,046	55,720	339,766	-
Community Corrections 2011	-	125,960	100,226	25,734
Community Transitional 2011	-	33,374	3,155	30,219
Self Insurance Surplus	19,783	-	19,783	-
Police Retirement	62	25,429	25,429	62
Deferred Compensation	-	42,819	42,819	-
Child Support	-	26,150	26,150	-
PERF	179	193,691	193,691	179
Federal Taxes	-	751,384	751,384	-
State Tax	30,699	251,365	251,041	31,023
Local Tax	12,737	105,559	105,170	13,126
Credit Union	-	107,255	107,255	-
Life Insurance	(30)	32,683	32,683	(30)
Health Insurance Accrued	51	2,099	22,763	(20,613)
Garnishment	-	12,829	12,829	-
American Family	102	88,414	88,341	175
COBRA Insurance Fund	3,701	524	1,575	2,650
HSA - Annuity	-	36,395	36,470	(75)
PHP Dental Insurance	(1,008)	22,489	113,824	(92,343)
PHP Health Insurance	(188,238)	1,902,333	1,920,739	(206,644)
United Fund	-	961	961	-
Ambulance Replacement	37,728	55,341	37,780	55,289
Certificate Sale Fund	11,385	-	-	11,385
FICA	-	411,511	411,511	-
Watercraft Fees	2,960	-	-	2,960
Property Tax Replacement-CAGIT	-	8,350,103	8,350,103	-
HSA - Health Insurance Accrued	-	42,137	42,137	-
YMCA	-	698	698	-
State Share Delinquent Tax and Penalty	-	359	359	-
Totals	\$ 23,978,619	\$ 132,100,192	\$ 131,769,038	\$ 24,309,773

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

DEKALB 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 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. Receipts are recorded when received and disbursements are recorded when paid.

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 may include the following sources:

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

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

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

DEKALB COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

Other receipts which include amounts received from various sources which can include, but are 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 may include the following uses:

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

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

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

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

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

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

DEKALB COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

DEKALB COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, 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. These risks may also be mitigated by the County by recording as a disbursement any replacement items purchased.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

DEKALB COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. 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. 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.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is 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 supplementary information presented was prepared and/or approved by management of the County. It is presented as intended by the County.

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	General	Highway	Local Road & Street	Aviation	Accident Account Report	Health	Clerk Perpetuation
Cash and investments - beginning	\$ 2,965,121	\$ 168,403	\$ 773,077	\$ 214,691	\$ 5,031	\$ 169,104	\$ 29,437
Receipts:							
Taxes	9,286,333	-	-	226,604	-	209,819	-
Licenses and permits	93,233	-	-	-	-	-	-
Intergovernmental	469,838	1,993,356	358,375	18,043	-	17,143	-
Charges for services	832,998	-	-	-	-	29,060	-
Fines and forfeits	203,381	-	-	-	-	-	-
Other receipts	685,688	57,444	193,773	-	4,340	1,644	10,944
Total receipts	<u>11,571,471</u>	<u>2,050,800</u>	<u>552,148</u>	<u>244,647</u>	<u>4,340</u>	<u>257,666</u>	<u>10,944</u>
Disbursements:							
Personal services	8,095,791	1,023,455	-	-	-	233,377	-
Supplies	543,136	777,929	37,994	-	-	6,704	-
Other services and charges	2,646,711	150,693	425,008	-	-	12,067	-
Capital outlay	98,501	-	101,813	-	-	-	-
Other disbursements	903,211	-	-	356,092	2,304	990	6,293
Total disbursements	<u>12,287,350</u>	<u>1,952,077</u>	<u>564,815</u>	<u>356,092</u>	<u>2,304</u>	<u>253,138</u>	<u>6,293</u>
Excess (deficiency) of receipts over disbursements	<u>(715,879)</u>	<u>98,723</u>	<u>(12,667)</u>	<u>(111,445)</u>	<u>2,036</u>	<u>4,528</u>	<u>4,651</u>
Cash and investments - ending	<u>\$ 2,249,242</u>	<u>\$ 267,126</u>	<u>\$ 760,410</u>	<u>\$ 103,246</u>	<u>\$ 7,067</u>	<u>\$ 173,632</u>	<u>\$ 34,088</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Riverboat Gambling	E-911/ Central Dispatch	Drug Free Community	Drain Maintenance	LEPC Right to Know	Extradition
Cash and investments - beginning	\$ 366,447	\$ 568,749	\$ 28,997	\$ 1,823,042	\$ 22,541	\$ 4,846
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	252,105	361,851	20,267	1,076,801	15,400	3,000
Total receipts	<u>252,105</u>	<u>361,851</u>	<u>20,267</u>	<u>1,076,801</u>	<u>15,400</u>	<u>3,000</u>
Disbursements:						
Personal services	-	215,239	-	-	-	-
Supplies	-	466	-	-	11	-
Other services and charges	-	96,622	-	-	17,040	-
Capital outlay	-	-	-	-	1,097	-
Other disbursements	215,423	-	39,056	569,266	300	-
Total disbursements	<u>215,423</u>	<u>312,327</u>	<u>39,056</u>	<u>569,266</u>	<u>18,448</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>36,682</u>	<u>49,524</u>	<u>(18,789)</u>	<u>507,535</u>	<u>(3,048)</u>	<u>3,000</u>
Cash and investments - ending	<u>\$ 403,129</u>	<u>\$ 618,273</u>	<u>\$ 10,208</u>	<u>\$ 2,330,577</u>	<u>\$ 19,493</u>	<u>\$ 7,846</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Supplemental Juvenile Probation	Supplemental Adult Probation	Recorder Perpetuation	User Fee	Covered Bridge Maintenance	Health Maintenance
Cash and investments - beginning	\$ 26,544	\$ 288,702	\$ 50,835	\$ 180,179	\$ 25,502	\$ 55,194
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	20,268	-	-
Other receipts	4,408	104,094	56,134	-	1,850	33,139
Total receipts	<u>4,408</u>	<u>104,094</u>	<u>56,134</u>	<u>20,268</u>	<u>1,850</u>	<u>33,139</u>
Disbursements:						
Personal services	7,300	95,371	-	-	-	10,829
Supplies	-	-	-	-	-	14,976
Other services and charges	1,713	5,141	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	44,759	4,808	-	-
Total disbursements	<u>9,013</u>	<u>100,512</u>	<u>44,759</u>	<u>4,808</u>	<u>-</u>	<u>25,805</u>
Excess (deficiency) of receipts over disbursements	<u>(4,605)</u>	<u>3,582</u>	<u>11,375</u>	<u>15,460</u>	<u>1,850</u>	<u>7,334</u>
Cash and investments - ending	<u>\$ 21,939</u>	<u>\$ 292,284</u>	<u>\$ 62,210</u>	<u>\$ 195,639</u>	<u>\$ 27,352</u>	<u>\$ 62,528</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Pretrial Diversion	County Misdemeanant	Supplemental Public Defender	Jail Commissary	Surveyor Corner Perpetuation	Rainy Day
Cash and investments - beginning	\$ 163,649	\$ 42,551	\$ 6,716	\$ 31,924	\$ 8,287	\$ 1,142,593
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	102,438	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	65,810	26,433	482	-	8,675	1,742
Total receipts	<u>65,810</u>	<u>26,433</u>	<u>482</u>	<u>102,438</u>	<u>8,675</u>	<u>1,742</u>
Disbursements:						
Personal services	51,156	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	14,812	17,576	525	66,003	6,428	465,828
Total disbursements	<u>65,968</u>	<u>17,576</u>	<u>525</u>	<u>66,003</u>	<u>6,428</u>	<u>465,828</u>
Excess (deficiency) of receipts over disbursements	<u>(158)</u>	<u>8,857</u>	<u>(43)</u>	<u>36,435</u>	<u>2,247</u>	<u>(464,086)</u>
Cash and investments - ending	<u>\$ 163,491</u>	<u>\$ 51,408</u>	<u>\$ 6,673</u>	<u>\$ 68,359</u>	<u>\$ 10,534</u>	<u>\$ 678,507</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Medical Care for Inmates	Sales Disclosures	K-9 Unit	Community Corrections State Grant	2011 IN Local Health Department Trust	93.268 Immunization Grant
Cash and investments - beginning	\$ 17,260	\$ 88,920	\$ 742	\$ 30,021	\$ 74,402	\$ 15
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,881	4,760	-	4,337	25,612	3,030
Total receipts	<u>1,881</u>	<u>4,760</u>	<u>-</u>	<u>4,337</u>	<u>25,612</u>	<u>3,030</u>
Disbursements:						
Personal services	-	-	-	11,020	-	-
Supplies	-	-	-	3,103	8,251	-
Other services and charges	-	-	-	4,146	1,881	-
Capital outlay	-	-	-	2,528	4,195	-
Other disbursements	-	-	676	13,561	-	3,045
Total disbursements	<u>-</u>	<u>-</u>	<u>676</u>	<u>34,358</u>	<u>14,327</u>	<u>3,045</u>
Excess (deficiency) of receipts over disbursements	<u>1,881</u>	<u>4,760</u>	<u>(676)</u>	<u>(30,021)</u>	<u>11,285</u>	<u>(15)</u>
Cash and investments - ending	<u>\$ 19,141</u>	<u>\$ 93,680</u>	<u>\$ 66</u>	<u>\$ -</u>	<u>\$ 85,687</u>	<u>\$ -</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Levy Excess	County Id Security Protection/Redacting	93.563 Prosecutor PCA	Wireless 911 & Equal Shares	Sheriff Donation (Drug)	New Millennium Infrastructure
Cash and investments - beginning	\$ 29,321	\$ 9,119	\$ 1,408	\$ 309,362	\$ 1,975	\$ 589,320
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	151,636	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	9,577	587	-	100	-
Total receipts	-	9,577	587	151,636	100	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	418	-	100	6,286
Total disbursements	-	-	418	-	100	6,286
Excess (deficiency) of receipts over disbursements	-	9,577	169	151,636	-	(6,286)
Cash and investments - ending	<u>\$ 29,321</u>	<u>\$ 18,696</u>	<u>\$ 1,577</u>	<u>\$ 460,998</u>	<u>\$ 1,975</u>	<u>\$ 583,034</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Alternative Dispute Resolution	Recorder's Cashbook	County Elected Officials Training	Cumulative Capital Development	Cumulative Bridge	Cumulative Jail
Cash and investments - beginning	\$ 5,029	\$ 19,262	\$ -	\$ 1,708,801	\$ 959,678	\$ 920
Receipts:						
Taxes	-	-	-	417,540	411,245	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	34,962	34,435	-
Charges for services	-	166,268	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,530	-	1,753	11,513	68,819	-
Total receipts	<u>5,530</u>	<u>166,268</u>	<u>1,753</u>	<u>464,015</u>	<u>514,499</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	114,375	-
Supplies	-	-	-	-	69,562	-
Other services and charges	-	-	-	-	808,506	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,545	168,388	-	376,385	2,818	-
Total disbursements	<u>6,545</u>	<u>168,388</u>	<u>-</u>	<u>376,385</u>	<u>995,261</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,015)</u>	<u>(2,120)</u>	<u>1,753</u>	<u>87,630</u>	<u>(480,762)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,014</u>	<u>\$ 17,142</u>	<u>\$ 1,753</u>	<u>\$ 1,796,431</u>	<u>\$ 478,916</u>	<u>\$ 920</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	General Drain	County EDIT Capital Improvement Plan	Self Insurance	Sheriff Pension Trust Fund	City/Town Court Cost	Coroner Continuing Education
Cash and investments - beginning	\$ 1,040,463	\$ 1,589,933	\$ (1,136,901)	\$ 12,649	\$ 4,399	\$ 322
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>322,722</u>	<u>2,333,479</u>	<u>410,170</u>	<u>189,627</u>	<u>8,996</u>	<u>3,892</u>
Total receipts	<u>322,722</u>	<u>2,333,479</u>	<u>410,170</u>	<u>189,627</u>	<u>8,996</u>	<u>3,892</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>144,207</u>	<u>1,674,281</u>	<u>117,138</u>	<u>177,648</u>	<u>8,695</u>	<u>3,364</u>
Total disbursements	<u>144,207</u>	<u>1,674,281</u>	<u>117,138</u>	<u>177,648</u>	<u>8,695</u>	<u>3,364</u>
Excess (deficiency) of receipts over disbursements	<u>178,515</u>	<u>659,198</u>	<u>293,032</u>	<u>11,979</u>	<u>301</u>	<u>528</u>
Cash and investments - ending	<u>\$ 1,218,978</u>	<u>\$ 2,249,131</u>	<u>\$ (843,869)</u>	<u>\$ 24,628</u>	<u>\$ 4,700</u>	<u>\$ 850</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Clerk's Trust	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax	Fines & Forfeitures	State Sales Disclosure
Cash and investments - beginning	\$ 114,134	\$ 69,114	\$ 32	\$ 78,538	\$ 4,779	\$ 525
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	3,610,968	-	-	-	-	-
Other receipts	-	178,982	165,902	54,113	37,292	4,730
Total receipts	<u>3,610,968</u>	<u>178,982</u>	<u>165,902</u>	<u>54,113</u>	<u>37,292</u>	<u>4,730</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,599,034	42,221	159,078	50,604	35,451	4,540
Total disbursements	<u>3,599,034</u>	<u>42,221</u>	<u>159,078</u>	<u>50,604</u>	<u>35,451</u>	<u>4,540</u>
Excess (deficiency) of receipts over disbursements	<u>11,934</u>	<u>136,761</u>	<u>6,824</u>	<u>3,509</u>	<u>1,841</u>	<u>190</u>
Cash and investments - ending	<u>\$ 126,068</u>	<u>\$ 205,875</u>	<u>\$ 6,856</u>	<u>\$ 82,047</u>	<u>\$ 6,620</u>	<u>\$ 715</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Overweight Vehicle Fines	County Home Resident's Trust	Handgun Application	Infraction Judgements	Inheritance Tax	Sheriff Inmate Trust
Cash and investments - beginning	\$ -	\$ 6,030	\$ 27,460	\$ 10,509	\$ 556,971	\$ 3,438
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	112,626
Fines and forfeits	-	-	-	2,075	-	-
Other receipts	1,228	145,408	7,220	154,549	639,195	-
Total receipts	<u>1,228</u>	<u>145,408</u>	<u>7,220</u>	<u>156,624</u>	<u>639,195</u>	<u>112,626</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,228	141,029	11,595	135,728	991,332	114,586
Total disbursements	<u>1,228</u>	<u>141,029</u>	<u>11,595</u>	<u>135,728</u>	<u>991,332</u>	<u>114,586</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>4,379</u>	<u>(4,375)</u>	<u>20,896</u>	<u>(352,137)</u>	<u>(1,960)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 10,409</u>	<u>\$ 23,085</u>	<u>\$ 31,405</u>	<u>\$ 204,834</u>	<u>\$ 1,478</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Special Death Benefit Fee	Education Plate Fee	County Innkeeper's Tax	Financial Institution Tax	Sheriff Pension Holding	Mortgage Fee
Cash and investments - beginning	\$ 215	\$ 206	\$ -	\$ 73,962	\$ 4,627,469	\$ 425
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,940	750	249,222	155,862	317,453	4,430
Total receipts	<u>3,940</u>	<u>750</u>	<u>249,222</u>	<u>155,862</u>	<u>317,453</u>	<u>4,430</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,405	431	249,222	229,779	586,845	3,613
Total disbursements	<u>3,405</u>	<u>431</u>	<u>249,222</u>	<u>229,779</u>	<u>586,845</u>	<u>3,613</u>
Excess (deficiency) of receipts over disbursements	<u>535</u>	<u>319</u>	<u>-</u>	<u>(73,917)</u>	<u>(269,392)</u>	<u>817</u>
Cash and investments - ending	<u>\$ 750</u>	<u>\$ 525</u>	<u>\$ -</u>	<u>\$ 45</u>	<u>\$ 4,358,077</u>	<u>\$ 1,242</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Interstate Compact Fee	Commercial Vehicle Excise Tax	Homestead Credit Rebate	HEA 1001-2008 STATE HSC	Settlement	After Settlement Collections
Cash and investments - beginning	\$ 38	\$ 91,690	\$ -	\$ (131)	\$ (47,404)	\$ 1,075,798
Receipts:						
Taxes	-	-	-	-	31,330,382	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	2,225,533	-
Charges for services	-	-	-	-	-	46,110,816
Fines and forfeits	-	-	-	-	-	-
Other receipts	238	185,829	12,269	-	1,377,276	-
Total receipts	<u>238</u>	<u>185,829</u>	<u>12,269</u>	<u>-</u>	<u>34,933,191</u>	<u>46,110,816</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	213	277,072	-	100	34,888,627	46,255,226
Total disbursements	<u>213</u>	<u>277,072</u>	<u>-</u>	<u>100</u>	<u>34,888,627</u>	<u>46,255,226</u>
Excess (deficiency) of receipts over disbursements	<u>25</u>	<u>(91,243)</u>	<u>12,269</u>	<u>(100)</u>	<u>44,564</u>	<u>(144,410)</u>
Cash and investments - ending	<u>\$ 63</u>	<u>\$ 447</u>	<u>\$ 12,269</u>	<u>\$ (231)</u>	<u>\$ (2,840)</u>	<u>\$ 931,388</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Health Department Checking	Probation Restitution Fee	Probation User Fees	Sheriff Response Team	Reappraisal 2009	Home Detention/Project Income
Cash and investments - beginning	\$ -	\$ 2,460	\$ -	\$ 1,382	\$ 686,092	\$ 34,384
Receipts:						
Taxes	-	-	-	-	241,292	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	20,248	-
Charges for services	30,209	-	-	-	-	-
Fines and forfeits	-	48,141	123,618	-	-	-
Other receipts	-	-	-	4,800	75,828	66,297
Total receipts	<u>30,209</u>	<u>48,141</u>	<u>123,618</u>	<u>4,800</u>	<u>337,368</u>	<u>66,297</u>
Disbursements:						
Personal services	-	-	-	-	180,510	16,038
Supplies	-	-	-	-	2,929	-
Other services and charges	-	-	-	-	309,421	5,112
Capital outlay	-	-	-	-	-	-
Other disbursements	30,209	49,782	123,618	625	1,725	79,531
Total disbursements	<u>30,209</u>	<u>49,782</u>	<u>123,618</u>	<u>625</u>	<u>494,585</u>	<u>100,681</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(1,641)</u>	<u>-</u>	<u>4,175</u>	<u>(157,217)</u>	<u>(34,384)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 819</u>	<u>\$ -</u>	<u>\$ 5,557</u>	<u>\$ 528,875</u>	<u>\$ -</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Plat Book Fee	Sheriff Continuing Education	93.563 Prosecutor IV-D ARRA	93.563 Clerk IV-D Incentive ARRA	93.563 Co Title IV-D Incentive	93.563 Pros IV-D Incentive
Cash and investments - beginning	\$ 86,078	\$ 5,942	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,355	6,578	17,219	410	57,783	176,914
Total receipts	<u>12,355</u>	<u>6,578</u>	<u>17,219</u>	<u>410</u>	<u>57,783</u>	<u>176,914</u>
Disbursements:						
Personal services	-	-	-	-	-	2,944
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	10,383	2,875	-	-	-	122,730
Total disbursements	<u>10,383</u>	<u>2,875</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,674</u>
Excess (deficiency) of receipts over disbursements	<u>1,972</u>	<u>3,703</u>	<u>17,219</u>	<u>410</u>	<u>57,783</u>	<u>51,240</u>
Cash and investments - ending	<u>\$ 88,050</u>	<u>\$ 9,645</u>	<u>\$ 17,219</u>	<u>\$ 410</u>	<u>\$ 57,783</u>	<u>\$ 51,240</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Community Transitional Program	State Homeland Security Grant 2	Access Indiana Grant	USDA Infrastructure Grant	DeKalb Local Plan Grant	Fire District #3
Cash and investments - beginning	\$ 26,067	\$ 6,288	\$ 1,389	\$ 2,300	\$ 5,763	\$ 79
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,120	4,883	-	-	-	-
Total receipts	<u>10,120</u>	<u>4,883</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	5,098	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	31,089	9,885	-	-	-	-
Total disbursements	<u>36,187</u>	<u>9,885</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(26,067)</u>	<u>(5,002)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,286</u>	<u>\$ 1,389</u>	<u>\$ 2,300</u>	<u>\$ 5,763</u>	<u>\$ 79</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	20.509 DART Program Grant	66.818 Brownfield Assessment Grant	Law Enforcement Assistance	PTRC/HSC/CEDIT Homestead Special	Project Income 2011	93.563 Clerk IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ 616	\$ 39,753	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	222,467	15,221	-	2,108,206	135,989	106,164
Total receipts	<u>222,467</u>	<u>15,221</u>	<u>-</u>	<u>2,108,206</u>	<u>135,989</u>	<u>106,164</u>
Disbursements:						
Personal services	-	-	-	-	13,395	-
Supplies	-	-	-	-	2,364	-
Other services and charges	-	-	-	-	6,191	-
Capital outlay	-	-	-	-	-	-
Other disbursements	222,467	10,618	-	2,097,579	-	15,014
Total disbursements	<u>222,467</u>	<u>10,618</u>	<u>-</u>	<u>2,097,579</u>	<u>21,950</u>	<u>15,014</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>4,603</u>	<u>-</u>	<u>10,627</u>	<u>114,039</u>	<u>91,150</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 4,603</u>	<u>\$ 616</u>	<u>\$ 50,380</u>	<u>\$ 114,039</u>	<u>\$ 91,150</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Memorial	Historical Guide Publication	Sheriff Inmate GED Classes	Emergency Disaster	Flood Mitigation/Holiday Lakes	Dare Equipment
Cash and investments - beginning	\$ 240	\$ 1,532	\$ -	\$ 1,133	\$ 152,903	\$ 168
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,000	7,040	-	37,940	58,055
Total receipts	-	5,000	7,040	-	37,940	58,055
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	6,437	-	104	21,621	3,258
Total disbursements	-	6,437	-	104	21,621	3,258
Excess (deficiency) of receipts over disbursements	-	(1,437)	7,040	(104)	16,319	54,797
Cash and investments - ending	<u>\$ 240</u>	<u>\$ 95</u>	<u>\$ 7,040</u>	<u>\$ 1,029</u>	<u>\$ 169,222</u>	<u>\$ 54,965</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Superior Court Dekko Grant	93.069 H1N1 Influenza Grant	Late Surrender Fees	93.069 Public Health Bio-Terrorism	20.601 Operation Pullover	83.534 State Homeland Security Grant
Cash and investments - beginning	\$ 500	\$ 362	\$ 73,050	\$ 216	\$ -	\$ 16,768
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	8,995	16,018	25,903
Total receipts	-	-	-	8,995	16,018	25,903
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	362	-	6,396	15,935	41,866
Total disbursements	-	362	-	6,396	15,935	41,866
Excess (deficiency) of receipts over disbursements	-	(362)	-	2,599	83	(15,963)
Cash and investments - ending	\$ 500	\$ -	\$ 73,050	\$ 2,815	\$ 83	\$ 805

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Redevelopment Commission/SDI TIF	American Heritage Village	TIF District	Adult Administrative Fee	Juvenile Administrative Fee	Aviation Loan Repayment
Cash and investments - beginning	\$ 1,129,160	\$ 187,169	\$ -	\$ 24,264	\$ 1,645	\$ 26,462
Receipts:						
Taxes	-	-	2,044,929	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	158,720	-	-	24,586	1,235	-
Total receipts	<u>158,720</u>	<u>-</u>	<u>2,044,929</u>	<u>24,586</u>	<u>1,235</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	41,500	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	10,666	-	2,044,929	25,532	1,945	26,462
Total disbursements	<u>52,166</u>	<u>-</u>	<u>2,044,929</u>	<u>25,532</u>	<u>1,945</u>	<u>26,462</u>
Excess (deficiency) of receipts over disbursements	<u>106,554</u>	<u>-</u>	<u>-</u>	<u>(946)</u>	<u>(710)</u>	<u>(26,462)</u>
Cash and investments - ending	<u>\$ 1,235,714</u>	<u>\$ 187,169</u>	<u>\$ -</u>	<u>\$ 23,318</u>	<u>\$ 935</u>	<u>\$ -</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Central Communications Building Project	County Offender Transportation	Dekalb County CDBG Revolving Loan	Aviation Lease Rental	Jail Lease Rental	CREDIT
Cash and investments - beginning	\$ -	\$ -	\$ 43,516	\$ (14,977)	\$ 9,378	\$ -
Receipts:						
Taxes	-	-	-	230,801	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	20,168	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,602,740	200	16,500	13,160	-	2,108,206
Total receipts	<u>2,602,740</u>	<u>200</u>	<u>16,500</u>	<u>264,129</u>	<u>-</u>	<u>2,108,206</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	244,800	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,879,403	-	-	2,947	-	2,108,206
Total disbursements	<u>1,879,403</u>	<u>-</u>	<u>-</u>	<u>247,747</u>	<u>-</u>	<u>2,108,206</u>
Excess (deficiency) of receipts over disbursements	<u>723,337</u>	<u>200</u>	<u>16,500</u>	<u>16,382</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 723,337</u>	<u>\$ 200</u>	<u>\$ 60,016</u>	<u>\$ 1,405</u>	<u>\$ 9,378</u>	<u>\$ -</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Public Airport Capital Improvement	Community Corrections 2011	Community Transitional 2011	Self Insurance Surplus	Police Retirement	Deferred Compensation
Cash and investments - beginning	\$ 284,046	\$ -	\$ -	\$ 19,783	\$ 62	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	55,720	125,960	33,374	-	25,429	42,819
Total receipts	<u>55,720</u>	<u>125,960</u>	<u>33,374</u>	<u>-</u>	<u>25,429</u>	<u>42,819</u>
Disbursements:						
Personal services	-	83,308	3,155	-	25,429	42,819
Supplies	-	4,177	-	-	-	-
Other services and charges	-	12,741	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	339,766	-	-	19,783	-	-
Total disbursements	<u>339,766</u>	<u>100,226</u>	<u>3,155</u>	<u>19,783</u>	<u>25,429</u>	<u>42,819</u>
Excess (deficiency) of receipts over disbursements	<u>(284,046)</u>	<u>25,734</u>	<u>30,219</u>	<u>(19,783)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 25,734</u>	<u>\$ 30,219</u>	<u>\$ -</u>	<u>\$ 62</u>	<u>\$ -</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Child Support	PERF	Federal Taxes	State Tax	Local Tax	Credit Union
Cash and investments - beginning	\$ -	\$ 179	\$ -	\$ 30,699	\$ 12,737	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	26,150	193,691	751,384	251,365	105,559	107,255
Total receipts	<u>26,150</u>	<u>193,691</u>	<u>751,384</u>	<u>251,365</u>	<u>105,559</u>	<u>107,255</u>
Disbursements:						
Personal services	26,150	193,691	751,384	251,041	105,170	107,255
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>26,150</u>	<u>193,691</u>	<u>751,384</u>	<u>251,041</u>	<u>105,170</u>	<u>107,255</u>
Excess (deficiency) of receipts over disbursements	-	-	-	324	389	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 179</u>	<u>\$ -</u>	<u>\$ 31,023</u>	<u>\$ 13,126</u>	<u>\$ -</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Life Insurance	Health Insurance Accrued	Garnishment	American Family	COBRA Insurance Fund	HSA - Annuity
Cash and investments - beginning	\$ (30)	\$ 51	\$ -	\$ 102	\$ 3,701	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	32,683	2,099	12,829	88,414	524	36,395
Total receipts	<u>32,683</u>	<u>2,099</u>	<u>12,829</u>	<u>88,414</u>	<u>524</u>	<u>36,395</u>
Disbursements:						
Personal services	32,683	22,763	12,829	88,341	-	36,470
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,575	-
Total disbursements	<u>32,683</u>	<u>22,763</u>	<u>12,829</u>	<u>88,341</u>	<u>1,575</u>	<u>36,470</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(20,664)</u>	<u>-</u>	<u>73</u>	<u>(1,051)</u>	<u>(75)</u>
Cash and investments - ending	<u>\$ (30)</u>	<u>\$ (20,613)</u>	<u>\$ -</u>	<u>\$ 175</u>	<u>\$ 2,650</u>	<u>\$ (75)</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	PHP Dental Insurance	PHP Health Insurance	United Fund	Ambulance Replacement	Certificate Sale Fund	FICA
Cash and investments - beginning	\$ (1,008)	\$ (188,238)	\$ -	\$ 37,728	\$ 11,385	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,489	1,902,333	961	55,341	-	411,511
Total receipts	<u>22,489</u>	<u>1,902,333</u>	<u>961</u>	<u>55,341</u>	<u>-</u>	<u>411,511</u>
Disbursements:						
Personal services	2,263	277,308	961	-	-	411,511
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	111,561	1,643,431	-	37,780	-	-
Total disbursements	<u>113,824</u>	<u>1,920,739</u>	<u>961</u>	<u>37,780</u>	<u>-</u>	<u>411,511</u>
Excess (deficiency) of receipts over disbursements	<u>(91,335)</u>	<u>(18,406)</u>	<u>-</u>	<u>17,561</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (92,343)</u>	<u>\$ (206,644)</u>	<u>\$ -</u>	<u>\$ 55,289</u>	<u>\$ 11,385</u>	<u>\$ -</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Watercraft Fees	Property Tax Replacement-CAGIT	HSA - Health Insurance Accrued	YMCA	State Share Delinquent Tax and Penalty	Totals
Cash and investments - beginning	\$ 2,960	\$ -	\$ -	\$ -	\$ -	\$ 23,978,619
Receipts:						
Taxes	-	-	-	-	-	44,398,945
Licenses and permits	-	-	-	-	-	93,233
Intergovernmental	-	-	-	-	-	5,192,101
Charges for services	-	-	-	-	-	47,536,051
Fines and forfeits	-	-	-	-	-	4,008,451
Other receipts	-	8,350,103	42,137	698	359	30,871,411
Total receipts	-	8,350,103	42,137	698	359	132,100,192
Disbursements:						
Personal services	-	-	42,137	698	-	12,593,264
Supplies	-	-	-	-	-	1,471,602
Other services and charges	-	-	-	-	-	4,789,293
Capital outlay	-	-	-	-	-	208,134
Other disbursements	-	8,350,103	-	-	359	112,706,745
Total disbursements	-	8,350,103	42,137	698	359	131,769,038
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	331,154
Cash and investments - ending	\$ 2,960	\$ -	\$ -	\$ -	\$ -	\$ 24,309,773

DEKALB COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LEASES AND DEBT
 December 31, 2011

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year	Fund/ Department
Capital leases:			
Central Communications Center	\$ 5,750,000	\$ 478,646	CEDIT
Notes and loans payable	60,159	37,143	Ambulance Replacement
Bonds payable:			
General obligation bonds:			
Central Communications Center	<u>2,570,000</u>	<u>139,569</u>	Debt Service
Total debt	<u>\$ 8,380,159</u>	<u>\$ 655,358</u>	

DEKALB COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2011

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

	<u>Ending Balance</u>
Other:	
Capital assets, not being depreciated:	
Land	\$ 1,095,167
Infrastructure	85,592,413
Buildings	10,952,770
Improvements other than buildings	107,356
Machinery and equipment	7,304,640
Construction in progress	<u>1,924,909</u>
Total other capital assets	<u>106,977,255</u>
Total capital assets not being depreciated	<u><u>\$ 106,977,255</u></u>

DEKALB COUNTY
OTHER REPORT

The annual report presented herein was prepared in addition to another official report prepared for the individual County office listed below:

County Auditor

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF DEKALB COUNTY, INDIANA

Compliance

We have audited the compliance of the DeKalb County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2011. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2011.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

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

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

This report is intended solely for the information and use of the County's management, County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

May 7, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

DEKALB COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205	Des No: 0902179	\$ <u>61,860</u>
Pass-Through Town of Hudson Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601		<u>15,935</u>
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas	20.509	A249-11-320250A	120,776
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	A249-09-321084	<u>39,815</u>
Total for program			<u>160,591</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	C-44P-1-170A	<u>3,200</u>
Total for federal grantor agency			<u>241,586</u>
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>			
Direct Grants Brownfields Assessment and Cleanup Cooperative Agreements	66.818	BF00E00378-0	<u>15,221</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Immunization Cluster Immunization Grants	93.268	IP 116-68	<u>3,030</u>
Total for cluster			<u>3,030</u>
Public Health Emergency Preparedness	93.069	BPRS 116-70	<u>10,000</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	FY 2011	<u>435,137</u>
Total for federal grantor agency			<u>448,167</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster Homeland Security Grant Program	97.073	C44P-1-277A	<u>25,903</u>
Total for cluster			<u>25,903</u>
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Flood Emergency 1740	<u>49,658</u>
Hazard Mitigation Grant	97.039	C44P-0-024-A	<u>21,621</u>
Emergency Management Performance Grants	97.042	C44P-1-306A	<u>41,975</u>
Total for federal grantor agency			<u>139,157</u>
Total federal awards expended			<u>\$ 844,131</u>

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

DEKALB COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of DeKalb County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2011:

Program Title	Federal CFDA Number	2011
Formula Grants for Other Than Urbanized Areas	20.509	\$ 120,776
ARRA – Formula Grants for Other Than Urbanized Areas, Recovery Act	20.509	39,815

DEKALB COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Noncompliance material to the financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no

Identification of Major Program:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

DEKALB COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

DEKALB COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 7, 2012, with John Feters, Auditor; Donald Grogg, President of the Board of County Commissioners; and Benjamin Smaltz, President of the County Council. Our audit disclosed no material items that warrant comment at this time.