

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, 2014 to December 31, 2014



FILED
12/08/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	John Fetters (deceased) Jan Bauman	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Treasurer	Holly Albright	01-01-13 to 12-31-16
Clerk of the Circuit Court	Martha Grimm	01-01-13 to 12-31-16
County Sheriff	Donald Lauer	01-01-11 to 12-31-18
County Recorder	Katie Firestone	01-01-13 to 12-31-16
County Prosecutor	ClaraMary Winebrenner	01-01-11 to 12-31-18
President of the County Drainage Board	Randall J. Deetz	01-01-14 to 12-31-16
President of the Board of County Commissioners	Donald D. Grogg	01-01-14 to 12-31-16
President of the County Council	Alan Middleton	01-01-14 to 12-31-16



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DEKALB COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of DeKalb County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of 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 of 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, 2014.

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, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by 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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


Other Information

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated October 20, 2016, 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* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

October 20, 2016



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

TO: THE OFFICIALS OF DEKALB COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of DeKalb County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement, and have issued our report thereon dated October 20, 2016, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

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

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001 and 2014-002 to be material weaknesses.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001 and 2014-002.

DeKalb County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

October 20, 2016

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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.

DEKALB COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
After Settlement Collections	\$ 869,194	\$ 1,328,231	\$ 869,194	\$ 1,328,231
Sheriff Inmate Trust	2,139	151,813	152,263	1,689
Jail Commissary	113,702	141,534	136,802	118,434
Clerk's Trust	144,420	3,676,688	3,647,181	173,927
General	432,701	8,715,774	8,467,015	681,460
Accident Account Report	12,042	6,677	2,672	16,047
CAGIT County Certified Shares	36,147	3,107,078	2,507,304	635,921
Cty EDIT Cap. Imp. Plan	1,414,499	1,203,570	1,430,302	1,187,767
PTRC/HSC/CEDIT Hmst Special	39,814	2,060,099	2,066,794	33,119
City/Town Court Cost	5,569	7,650	11,206	2,013
Clerk Perpetuation	41,008	11,024	13,185	38,847
Surplus Dog	555	-	-	555
Sales Disclosures	104,575	5,425	-	110,000
Covered Bridge Maint	31,052	1,850	-	32,902
Cumulative Bridge	148,572	768,153	548,157	368,568
Cum Capital Development	1,451,289	454,461	883,951	1,021,799
Drug Free Community	15,330	62,984	9,729	68,585
Ambulance Replacement	50,010	193,794	167,940	75,864
LEPC Right to Know	24,720	11,818	7,465	29,073
Extradition	11,197	6,236	400	17,033
Handgun Application	10,172	11,380	18,801	2,751
General Drain	1,289,511	134,157	140,483	1,283,185
Health	234,859	284,868	285,365	234,362
Co. Id Security Prot/Redacting	24,126	3,129	17,746	9,509
Health Maintenance	75,367	33,139	19,511	88,995
Local Road & Street	874,957	377,485	253,081	999,361
Medical Care for Inmates	22,391	3,370	-	25,761
County Misdemeanant	47,508	26,433	8,273	65,668
Highway	1,303,022	2,872,322	2,218,560	1,956,784
Plat Book Fee	79,746	13,290	24,023	69,013
Rainy Day	233,923	1,217	11,375	223,765
Recorder Perpetuation	83,596	49,105	51,527	81,174
Sheriff Pension Trust	11,261	68,295	68,224	11,332
Supp Public Defender	4,497	300	842	3,955
Surplus Tax	144,264	33,862	85,150	92,976
Surveyor Corner Perpetuation	7,052	8,260	14,211	1,101
Auditor Tax Sale Deed Fee	-	18	18	-
Tax Sale Redemption	5,431	133,329	99,114	39,646
Tax Sale Surplus	700,238	488,212	629,548	558,902
2011 IN LHD Trust Acct Dist	50,428	23,550	25,420	48,558
Auditor's Ineligible Deduction	24,012	100	6,234	17,878
Co Elected Officials Training	8,955	3,142	1,421	10,676
County Offender Transportation	888	437	-	1,325
Statewide 911	871,951	542,245	1,120,213	293,983
Adult Administrative Fee	25,754	23,343	25,796	23,301
Juvenile Administrative Fee	1,475	1,295	1,510	1,260
Supp Adult Probation	291,338	106,708	112,932	285,114
Supp Juvenile Probation	20,929	4,543	6,278	19,194
Alternative Dispute Resolution	(9,701)	4,416	-	(5,285)
User Fee	231,215	23,054	41,284	212,985
Drain Maintenance	2,875,994	980,237	698,403	3,157,828
K-9 Unit	4,031	-	2,154	1,877
County Home Resident's Trust	5,858	133,319	134,267	4,910
Sheriff Donation (Drug)	1,975	150	861	1,264

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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
DeKalb Cty CDBG Revolving Loan	82,016	5,500	-	87,516
Self Insurance	(549,354)	181,029	-	(368,325)
Life Insurance	3,574	40,203	40,726	3,051
Child Support	-	52,247	52,247	-
Deferred Compensation	-	35,116	35,116	-
Federal Taxes	-	817,346	817,517	(171)
FICA	-	606,935	607,040	(105)
Local Tax	8,755	121,187	117,557	12,385
PERF	179	228,477	228,477	179
Roth (Sheriff/Jail)	-	11,059	11,059	-
State Tax	20,614	268,211	266,289	22,536
Garnishment	-	10,688	10,688	-
Police Retirement	8,567	27,950	28,414	8,103
Commercial Vehicle Excise Tax	893	174,703	174,703	893
Financial Institution Tax	45	217,602	217,602	45
HEA 1001-2008 STATE HSC	(372)	372	-	-
Homestead Credit Rebate	12,269	-	-	12,269
State Fines & Forfeitures	26,086	33,288	53,997	5,377
Infraction Judgements	8,394	153,619	150,514	11,499
Overweight Vehicle Fines	1,055	8,968	7,768	2,255
Special Death Benefit Fee	225	3,935	3,940	220
State Sales Disclosure	710	5,425	5,690	445
Coroner Continuing Education	364	4,382	4,324	422
Interstate Compact Fee	63	438	438	63
Mortgage Fee-State	340	3,778	3,843	275
Inheritance Tax	10,932	34,681	32,738	12,875
Education Plate Fee	319	431	694	56
Riverboat Gambling	57,493	250,126	307,619	-
Cty Innkeeper's Tax	-	289,063	289,063	-
Property Tax Replacement-CAGIT	-	8,098,845	8,098,845	-
CEDIT	-	2,060,099	2,060,099	-
93.563 Prosecutor PCA	2,293	2,707	1,963	3,037
93.563 Clerk IV-D Incent ARRA	410	-	-	410
93.563 County IV-D Incentive	91,563	21,453	5,510	107,506
93.563 Pros IV-D Incentive	72,215	33,026	17,517	87,724
93.563 Clerk IV-D Incentive	114,153	22,244	21,853	114,544
Probation Restitution Fee	1,842	31,780	32,454	1,168
DEBT SERVICE-Central Comm	562,967	-	190,869	372,098
DEBT SVC-Central Comm Equipt	918,164	-	246,000	672,164
Re-Assessment	1,008,247	488,841	378,065	1,119,023
Flood Mitigation/Holiday Lakes	38,969	-	38,969	-
Pre Trial Diversion	131,354	50,698	62,004	120,048
Shop With A Cop (Sheriff)	7,513	4,592	3,372	8,733
Project Income Donations	200	-	200	-
Flower Donation	-	2,290	-	2,290
Redevelopment Comm/SDI TIF	905,078	895,310	905,078	895,310
American Heritage Village	-	503,982	-	503,982
New Millennium Infrastructure	-	210,524	-	210,524
Late Surrender Fees	73,050	-	-	73,050
Community Transitional 2011	-	444	-	444
Comm Corrections State Grant	(5,134)	4,964	234	(404)
Sheriff Response Team	1,763	-	525	1,238
Community Transitional 2012	9,726	-	9,726	-
State Grant CC 2013-2014	27,762	121,607	149,298	71

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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Certificate Sale	33,823	-	15,776	18,047
Project Income 2013-2014	174,129	151,317	133,871	191,575
CTP 2013-2014	49,357	17,515	35,489	31,383
Home Detention/Project Income	46,115	-	46,115	-
State Grant CC 2014-2015	-	175,886	125,259	50,627
Project Income 2014-2015	-	190,533	90,386	100,147
CTP 2014-2015	-	21,176	4,149	17,027
Sheriff Continuing Education	20,029	7,611	3,815	23,825
HSA - Health Insurance Accrued	207	-	207	-
Health Insurance Accrued	(20,502)	20,502	-	-
American Family	2,485	88,220	88,560	2,145
COBRA Insurance	16,703	6,166	22,869	-
Anthem BC/BS	211,977	83,176	295,153	-
PHP Health Insurance	176,192	1,933,637	1,960,251	149,578
Anthem BC/BC Life Insurance	(3,422)	3,422	-	-
PHP Dental Insurance	(9,014)	9,014	-	-
Dental Admin Fee	(978)	978	-	-
HRA Claims	(27,993)	50,426	22,433	-
Payroll Withholding-HSA Annuity	(45)	64,026	63,981	-
Credit Union	-	85,392	85,392	-
United	175	832	790	217
YMCA	95	378	378	95
IN Sheriff 457(B)	-	11,050	11,050	-
Settlement	551,456	41,259,469	41,810,925	-
97.039 Hazard Mitigation Grant	-	30,001	30,001	-
Emergency Disaster	1,029	-	-	1,029
93.074 Public Health Bio-Terr	2,815	15,000	15,030	2,785
83.534 St Homeland Security Gr	4,212	31,577	7,798	27,991
Fire District #3	2,454	70,469	71,421	1,502
20.601 Operation Pullover	83	12,093	11,848	328
66.818 Brownfield Assmt Grant	1,277	62,581	63,076	782
State Homeland Security Grant2	559	1,900	909	1,550
20.509 DART Program Grant	-	264,930	264,930	-
Dare Equipment	40,263	10,000	520	49,743
DeKalb Local Plan Grant	5,763	-	-	5,763
Sheriff Inmate GED Classes	4,238	3,500	4,868	2,870
Access Indiana Grant	1,389	-	-	1,389
Superior Court Dekko Grant	500	-	-	500
Historical Guide Publication	95	-	-	95
Totals	\$ 19,446,326	\$ 89,126,511	\$ 88,022,079	\$ 20,550,758

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 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, which can include 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, 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 the following: peddler licenses, dog tax licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

DEKALB COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts, which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of these types of 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, 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 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, which 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, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay, which includes 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, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being setup for reimbursable grants. The reimbursement for expenditures made by the County was not received by December 31, 2014. The various payroll withholding funds and Self Insurance fund deficits are a result of expenditures exceeding revenues.

DEKALB COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. *Holding Corporation*

The County has entered into a capital lease with DeKalb County Dispatch Center Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2014 totaled \$892,000 with \$646,000 paid from the surplus monies in the holding corporation and \$246,000 paid by the County.

OTHER INFORMATION - UNAUDITED

The County's Annual Financial 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 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.

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	After Settlement Collections	Sheriff Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Account Report	CAGIT County Certified Shares	Cty EDIT Cap. Imp. Plan
Cash and investments - beginning	\$ 869,194	\$ 2,139	\$ 113,702	\$ 144,420	\$ 432,701	\$ 12,042	\$ 36,147	\$ 1,414,499
Receipts:								
Taxes	1,328,231	-	-	-	6,514,888	-	2,765,000	-
Licenses and permits	-	-	-	-	65,495	-	-	-
Intergovernmental receipts	-	-	-	-	469,896	-	-	-
Charges for services	-	-	-	-	590,170	-	-	-
Fines and forfeits	-	-	-	-	179,768	-	-	-
Other receipts	-	151,813	141,534	3,676,688	895,557	6,677	342,078	1,203,570
Total receipts	1,328,231	151,813	141,534	3,676,688	8,715,774	6,677	3,107,078	1,203,570
Disbursements:								
Personal services	-	-	-	-	5,236,769	-	1,951,030	-
Supplies	-	-	-	-	450,007	-	40,146	-
Other services and charges	-	-	-	-	2,205,738	-	510,099	-
Capital outlay	-	-	-	-	12,297	-	6,029	-
Other disbursements	869,194	152,263	136,802	3,647,181	562,204	2,672	-	1,430,302
Total disbursements	869,194	152,263	136,802	3,647,181	8,467,015	2,672	2,507,304	1,430,302
Excess (deficiency) of receipts over disbursements	459,037	(450)	4,732	29,507	248,759	4,005	599,774	(226,732)
Cash and investments - ending	\$ 1,328,231	\$ 1,689	\$ 118,434	\$ 173,927	\$ 681,460	\$ 16,047	\$ 635,921	\$ 1,187,767

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	PTRC/HSC/CEDIT Hmst Special	City/Town Court Cost	Clerk Perpetuation	Surplus Dog	Sales Disclosures	Covered Bridge Maint	Cumulative Bridge
Cash and investments - beginning	\$ 39,814	\$ 5,569	\$ 41,008	\$ 555	\$ 104,575	\$ 31,052	\$ 148,572
Receipts:							
Taxes	-	-	-	-	-	-	402,310
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	31,232
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,060,099	7,650	11,024	-	5,425	1,850	334,611
Total receipts	2,060,099	7,650	11,024	-	5,425	1,850	768,153
Disbursements:							
Personal services	-	-	-	-	-	-	131,483
Supplies	-	-	-	-	-	-	124,861
Other services and charges	-	-	-	-	-	-	291,813
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,066,794	11,206	13,185	-	-	-	-
Total disbursements	2,066,794	11,206	13,185	-	-	-	548,157
Excess (deficiency) of receipts over disbursements	(6,695)	(3,556)	(2,161)	-	5,425	1,850	219,996
Cash and investments - ending	\$ 33,119	\$ 2,013	\$ 38,847	\$ 555	\$ 110,000	\$ 32,902	\$ 368,568

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Cum Capital Development	Drug Free Community	Ambulance Replacement	LEPC Right to Know	Extradition	Handgun Application	General Drain
Cash and investments - beginning	\$ 1,451,289	\$ 15,330	\$ 50,010	\$ 24,720	\$ 11,197	\$ 10,172	\$ 1,289,511
Receipts:							
Taxes	408,468	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	31,710	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>14,283</u>	<u>62,984</u>	<u>193,794</u>	<u>11,818</u>	<u>6,236</u>	<u>11,380</u>	<u>134,157</u>
Total receipts	<u>454,461</u>	<u>62,984</u>	<u>193,794</u>	<u>11,818</u>	<u>6,236</u>	<u>11,380</u>	<u>134,157</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	35,391	-	-	111	-	-	-
Other services and charges	211,279	-	-	1,120	-	-	-
Capital outlay	83,085	-	-	337	-	-	-
Other disbursements	<u>554,196</u>	<u>9,729</u>	<u>167,940</u>	<u>5,897</u>	<u>400</u>	<u>18,801</u>	<u>140,483</u>
Total disbursements	<u>883,951</u>	<u>9,729</u>	<u>167,940</u>	<u>7,465</u>	<u>400</u>	<u>18,801</u>	<u>140,483</u>
Excess (deficiency) of receipts over disbursements	<u>(429,490)</u>	<u>53,255</u>	<u>25,854</u>	<u>4,353</u>	<u>5,836</u>	<u>(7,421)</u>	<u>(6,326)</u>
Cash and investments - ending	<u>\$ 1,021,799</u>	<u>\$ 68,585</u>	<u>\$ 75,864</u>	<u>\$ 29,073</u>	<u>\$ 17,033</u>	<u>\$ 2,751</u>	<u>\$ 1,283,185</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Health	Co. Id Security Prot/Redacting	Health Maintenance	Local Road & Street	Medical Care for Inmates	County Misdemeanant	Highway
Cash and investments - beginning	\$ 234,859	\$ 24,126	\$ 75,367	\$ 874,957	\$ 22,391	\$ 47,508	\$ 1,303,022
Receipts:							
Taxes	236,049	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	18,325	-	-	377,485	-	-	2,872,322
Charges for services	28,633	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,861	3,129	33,139	-	3,370	26,433	-
Total receipts	<u>284,868</u>	<u>3,129</u>	<u>33,139</u>	<u>377,485</u>	<u>3,370</u>	<u>26,433</u>	<u>2,872,322</u>
Disbursements:							
Personal services	268,710	-	7,646	-	-	-	1,113,483
Supplies	7,800	-	9,435	1,231	-	-	830,489
Other services and charges	8,605	-	383	178,635	-	-	274,588
Capital outlay	-	-	2,047	73,215	-	-	-
Other disbursements	250	17,746	-	-	-	8,273	-
Total disbursements	<u>285,365</u>	<u>17,746</u>	<u>19,511</u>	<u>253,081</u>	<u>-</u>	<u>8,273</u>	<u>2,218,560</u>
Excess (deficiency) of receipts over disbursements	<u>(497)</u>	<u>(14,617)</u>	<u>13,628</u>	<u>124,404</u>	<u>3,370</u>	<u>18,160</u>	<u>653,762</u>
Cash and investments - ending	<u>\$ 234,362</u>	<u>\$ 9,509</u>	<u>\$ 88,995</u>	<u>\$ 999,361</u>	<u>\$ 25,761</u>	<u>\$ 65,668</u>	<u>\$ 1,956,784</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Plat Book Fee	Rainy Day	Recorder Perpetuation	Sheriff Pension Trust	Supp Public Defender	Surplus Tax	Surveyor Corner Perpetuation
Cash and investments - beginning	\$ 79,746	\$ 233,923	\$ 83,596	\$ 11,261	\$ 4,497	\$ 144,264	\$ 7,052
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>13,290</u>	<u>1,217</u>	<u>49,105</u>	<u>68,295</u>	<u>300</u>	<u>33,862</u>	<u>8,260</u>
Total receipts	<u>13,290</u>	<u>1,217</u>	<u>49,105</u>	<u>68,295</u>	<u>300</u>	<u>33,862</u>	<u>8,260</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>24,023</u>	<u>11,375</u>	<u>51,527</u>	<u>68,224</u>	<u>842</u>	<u>85,150</u>	<u>14,211</u>
Total disbursements	<u>24,023</u>	<u>11,375</u>	<u>51,527</u>	<u>68,224</u>	<u>842</u>	<u>85,150</u>	<u>14,211</u>
Excess (deficiency) of receipts over disbursements	<u>(10,733)</u>	<u>(10,158)</u>	<u>(2,422)</u>	<u>71</u>	<u>(542)</u>	<u>(51,288)</u>	<u>(5,951)</u>
Cash and investments - ending	<u>\$ 69,013</u>	<u>\$ 223,765</u>	<u>\$ 81,174</u>	<u>\$ 11,332</u>	<u>\$ 3,955</u>	<u>\$ 92,976</u>	<u>\$ 1,101</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Auditor Tax Sale Deed Fee	Tax Sale Redemption	Tax Sale Surplus	2011 IN LHD Trust Acct Dist	Auditor's Ineligible Deduction	Co Elected Officials Training	County Offender Transportation
Cash and investments - beginning	\$ -	\$ 5,431	\$ 700,238	\$ 50,428	\$ 24,012	\$ 8,955	\$ 888
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>18</u>	<u>133,329</u>	<u>488,212</u>	<u>23,550</u>	<u>100</u>	<u>3,142</u>	<u>437</u>
Total receipts	<u>18</u>	<u>133,329</u>	<u>488,212</u>	<u>23,550</u>	<u>100</u>	<u>3,142</u>	<u>437</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	24,430	-	-	-
Other services and charges	-	-	-	990	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>18</u>	<u>99,114</u>	<u>629,548</u>	<u>-</u>	<u>6,234</u>	<u>1,421</u>	<u>-</u>
Total disbursements	<u>18</u>	<u>99,114</u>	<u>629,548</u>	<u>25,420</u>	<u>6,234</u>	<u>1,421</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>34,215</u>	<u>(141,336)</u>	<u>(1,870)</u>	<u>(6,134)</u>	<u>1,721</u>	<u>437</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 39,646</u>	<u>\$ 558,902</u>	<u>\$ 48,558</u>	<u>\$ 17,878</u>	<u>\$ 10,676</u>	<u>\$ 1,325</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Statewide 911	Adult Administrative Fee	Juvenile Administrative Fee	Supp Adult Probation	Supp Juvenile Probation	Alternative Dispute Resolution	User Fee
Cash and investments - beginning	\$ 871,951	\$ 25,754	\$ 1,475	\$ 291,338	\$ 20,929	\$ (9,701)	\$ 231,215
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>542,245</u>	<u>23,343</u>	<u>1,295</u>	<u>106,708</u>	<u>4,543</u>	<u>4,416</u>	<u>23,054</u>
Total receipts	<u>542,245</u>	<u>23,343</u>	<u>1,295</u>	<u>106,708</u>	<u>4,543</u>	<u>4,416</u>	<u>23,054</u>
Disbursements:							
Personal services	918,591	-	-	103,602	4,100	-	-
Supplies	1,418	-	-	-	-	-	-
Other services and charges	200,204	-	-	6,779	678	-	-
Capital outlay	-	-	-	2,551	-	-	-
Other disbursements	<u>-</u>	<u>25,796</u>	<u>1,510</u>	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>41,284</u>
Total disbursements	<u>1,120,213</u>	<u>25,796</u>	<u>1,510</u>	<u>112,932</u>	<u>6,278</u>	<u>-</u>	<u>41,284</u>
Excess (deficiency) of receipts over disbursements	<u>(577,968)</u>	<u>(2,453)</u>	<u>(215)</u>	<u>(6,224)</u>	<u>(1,735)</u>	<u>4,416</u>	<u>(18,230)</u>
Cash and investments - ending	<u>\$ 293,983</u>	<u>\$ 23,301</u>	<u>\$ 1,260</u>	<u>\$ 285,114</u>	<u>\$ 19,194</u>	<u>\$ (5,285)</u>	<u>\$ 212,985</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Drain Maintenance	K-9 Unit	County Home Resident's Trust	Sheriff Donation (Drug)	DeKalb Cty CDBG Revolving Loan	Self Insurance	Life Insurance
Cash and investments - beginning	\$ 2,875,994	\$ 4,031	\$ 5,858	\$ 1,975	\$ 82,016	\$ (549,354)	\$ 3,574
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>980,237</u>	<u>-</u>	<u>133,319</u>	<u>150</u>	<u>5,500</u>	<u>181,029</u>	<u>40,203</u>
Total receipts	<u>980,237</u>	<u>-</u>	<u>133,319</u>	<u>150</u>	<u>5,500</u>	<u>181,029</u>	<u>40,203</u>
Disbursements:							
Personal services	-	-	-	-	-	-	40,726
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>698,403</u>	<u>2,154</u>	<u>134,267</u>	<u>861</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>698,403</u>	<u>2,154</u>	<u>134,267</u>	<u>861</u>	<u>-</u>	<u>-</u>	<u>40,726</u>
Excess (deficiency) of receipts over disbursements	<u>281,834</u>	<u>(2,154)</u>	<u>(948)</u>	<u>(711)</u>	<u>5,500</u>	<u>181,029</u>	<u>(523)</u>
Cash and investments - ending	<u>\$ 3,157,828</u>	<u>\$ 1,877</u>	<u>\$ 4,910</u>	<u>\$ 1,264</u>	<u>\$ 87,516</u>	<u>\$ (368,325)</u>	<u>\$ 3,051</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Child Support	Deferred Compensation	Federal Taxes	FICA	Local Tax	PERF	Roth (Sheriff/Jail)
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 8,755	\$ 179	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>52,247</u>	<u>35,116</u>	<u>817,346</u>	<u>606,935</u>	<u>121,187</u>	<u>228,477</u>	<u>11,059</u>
Total receipts	<u>52,247</u>	<u>35,116</u>	<u>817,346</u>	<u>606,935</u>	<u>121,187</u>	<u>228,477</u>	<u>11,059</u>
Disbursements:							
Personal services	52,247	35,116	817,517	607,040	117,557	228,477	11,059
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>52,247</u>	<u>35,116</u>	<u>817,517</u>	<u>607,040</u>	<u>117,557</u>	<u>228,477</u>	<u>11,059</u>
Excess (deficiency) of receipts over disbursements	-	-	(171)	(105)	3,630	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (171)</u>	<u>\$ (105)</u>	<u>\$ 12,385</u>	<u>\$ 179</u>	<u>\$ -</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	State Tax	Garnishment	Police Retirement	Commercial Vehicle Excise Tax	Financial Institution Tax	HEA 1001-2008 STATE HSC	Homestead Credit Rebate
Cash and investments - beginning	\$ 20,614	\$ -	\$ 8,567	\$ 893	\$ 45	\$ (372)	\$ 12,269
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>268,211</u>	<u>10,688</u>	<u>27,950</u>	<u>174,703</u>	<u>217,602</u>	<u>372</u>	<u>-</u>
Total receipts	<u>268,211</u>	<u>10,688</u>	<u>27,950</u>	<u>174,703</u>	<u>217,602</u>	<u>372</u>	<u>-</u>
Disbursements:							
Personal services	266,289	10,688	28,414	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>174,703</u>	<u>217,602</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>266,289</u>	<u>10,688</u>	<u>28,414</u>	<u>174,703</u>	<u>217,602</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,922</u>	<u>-</u>	<u>(464)</u>	<u>-</u>	<u>-</u>	<u>372</u>	<u>-</u>
Cash and investments - ending	<u>\$ 22,536</u>	<u>\$ -</u>	<u>\$ 8,103</u>	<u>\$ 893</u>	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ 12,269</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	State Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit Fee	State Sales Disclosure	Coroner Continuing Education	Interstate Compact Fee
Cash and investments - beginning	\$ 26,086	\$ 8,394	\$ 1,055	\$ 225	\$ 710	\$ 364	\$ 63
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>33,288</u>	<u>153,619</u>	<u>8,968</u>	<u>3,935</u>	<u>5,425</u>	<u>4,382</u>	<u>438</u>
Total receipts	<u>33,288</u>	<u>153,619</u>	<u>8,968</u>	<u>3,935</u>	<u>5,425</u>	<u>4,382</u>	<u>438</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>53,997</u>	<u>150,514</u>	<u>7,768</u>	<u>3,940</u>	<u>5,690</u>	<u>4,324</u>	<u>438</u>
Total disbursements	<u>53,997</u>	<u>150,514</u>	<u>7,768</u>	<u>3,940</u>	<u>5,690</u>	<u>4,324</u>	<u>438</u>
Excess (deficiency) of receipts over disbursements	<u>(20,709)</u>	<u>3,105</u>	<u>1,200</u>	<u>(5)</u>	<u>(265)</u>	<u>58</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,377</u>	<u>\$ 11,499</u>	<u>\$ 2,255</u>	<u>\$ 220</u>	<u>\$ 445</u>	<u>\$ 422</u>	<u>\$ 63</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Mortgage Fee-State	Inheritance Tax	Education Plate Fee	Riverboat Gambling	Cty Innkeeper's Tax	Property Tax Replacement-CAGIT	CEDIT
Cash and investments - beginning	\$ 340	\$ 10,932	\$ 319	\$ 57,493	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	2,482	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>3,778</u>	<u>32,199</u>	<u>431</u>	<u>250,126</u>	<u>289,063</u>	<u>8,098,845</u>	<u>2,060,099</u>
Total receipts	<u>3,778</u>	<u>34,681</u>	<u>431</u>	<u>250,126</u>	<u>289,063</u>	<u>8,098,845</u>	<u>2,060,099</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>3,843</u>	<u>32,738</u>	<u>694</u>	<u>307,619</u>	<u>289,063</u>	<u>8,098,845</u>	<u>2,060,099</u>
Total disbursements	<u>3,843</u>	<u>32,738</u>	<u>694</u>	<u>307,619</u>	<u>289,063</u>	<u>8,098,845</u>	<u>2,060,099</u>
Excess (deficiency) of receipts over disbursements	<u>(65)</u>	<u>1,943</u>	<u>(263)</u>	<u>(57,493)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 275</u>	<u>\$ 12,875</u>	<u>\$ 56</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	93.563 Prosecutor PCA	93.563 Clerk IV-D Incent ARRA	93.563 County IV-D Incentive	93.563 Pros IV-D Incentive	93.563 Clerk IV-D Incentive	Probation Restitution Fee	DEBT SERVICE-Central Comm
Cash and investments - beginning	\$ 2,293	\$ 410	\$ 91,563	\$ 72,215	\$ 114,153	\$ 1,842	\$ 562,967
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>2,707</u>	<u>-</u>	<u>21,453</u>	<u>33,026</u>	<u>22,244</u>	<u>31,780</u>	<u>-</u>
Total receipts	<u>2,707</u>	<u>-</u>	<u>21,453</u>	<u>33,026</u>	<u>22,244</u>	<u>31,780</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	9,243	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>1,963</u>	<u>-</u>	<u>5,510</u>	<u>8,274</u>	<u>21,853</u>	<u>32,454</u>	<u>190,869</u>
Total disbursements	<u>1,963</u>	<u>-</u>	<u>5,510</u>	<u>17,517</u>	<u>21,853</u>	<u>32,454</u>	<u>190,869</u>
Excess (deficiency) of receipts over disbursements	<u>744</u>	<u>-</u>	<u>15,943</u>	<u>15,509</u>	<u>391</u>	<u>(674)</u>	<u>(190,869)</u>
Cash and investments - ending	<u>\$ 3,037</u>	<u>\$ 410</u>	<u>\$ 107,506</u>	<u>\$ 87,724</u>	<u>\$ 114,544</u>	<u>\$ 1,168</u>	<u>\$ 372,098</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	DEBT SVC-Central Comm Equip	Re-Assessment	Flood Mitigation/Holiday Lakes	Pre Trial Diversion	Shop With A Cop (Sheriff)	Project Income Donations	Flower Donation
Cash and investments - beginning	\$ 918,164	\$ 1,008,247	\$ 38,969	\$ 131,354	\$ 7,513	\$ 200	\$ -
Receipts:							
Taxes	-	453,626	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	35,215	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	50,698	4,592	-	2,290
Total receipts	-	488,841	-	50,698	4,592	-	2,290
Disbursements:							
Personal services	-	132,506	-	49,902	-	-	-
Supplies	-	1,109	-	-	-	-	-
Other services and charges	-	244,450	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	246,000	-	38,969	12,102	3,372	200	-
Total disbursements	246,000	378,065	38,969	62,004	3,372	200	-
Excess (deficiency) of receipts over disbursements	(246,000)	110,776	(38,969)	(11,306)	1,220	(200)	2,290
Cash and investments - ending	\$ 672,164	\$ 1,119,023	\$ -	\$ 120,048	\$ 8,733	\$ -	\$ 2,290

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Redevelopment Comm/SDI TIF	American Heritage Village	New Millennium Infrastructure	Late Surrender Fees	Community Transitional 2011	Comm Corrections State Grant	Sheriff Response Team
Cash and investments - beginning	\$ 905,078	\$ -	\$ -	\$ 73,050	\$ -	\$ (5,134)	\$ 1,763
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>895,310</u>	<u>503,982</u>	<u>210,524</u>	<u>-</u>	<u>444</u>	<u>4,964</u>	<u>-</u>
Total receipts	<u>895,310</u>	<u>503,982</u>	<u>210,524</u>	<u>-</u>	<u>444</u>	<u>4,964</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	7,500	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>897,578</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>234</u>	<u>525</u>
Total disbursements	<u>905,078</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>234</u>	<u>525</u>
Excess (deficiency) of receipts over disbursements	<u>(9,768)</u>	<u>503,982</u>	<u>210,524</u>	<u>-</u>	<u>444</u>	<u>4,730</u>	<u>(525)</u>
Cash and investments - ending	<u>\$ 895,310</u>	<u>\$ 503,982</u>	<u>\$ 210,524</u>	<u>\$ 73,050</u>	<u>\$ 444</u>	<u>\$ (404)</u>	<u>\$ 1,238</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Community Transitional 2012	State Grant CC 2013-2014	Certificate Sale	Project Income 2013-2014	CTP 2013-2014	Home Detention/Project Income	State Grant CC 2014-2015
Cash and investments - beginning	\$ 9,726	\$ 27,762	\$ 33,823	\$ 174,129	\$ 49,357	\$ 46,115	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	121,607	-	151,317	17,515	-	175,886
Total receipts	-	121,607	-	151,317	17,515	-	175,886
Disbursements:							
Personal services	-	81,874	-	97,641	4,770	-	80,397
Supplies	-	4,841	-	12,171	-	-	6,900
Other services and charges	-	35,077	-	19,429	-	-	37,962
Capital outlay	-	6,574	-	2,942	-	-	-
Other disbursements	9,726	20,932	15,776	1,688	30,719	46,115	-
Total disbursements	9,726	149,298	15,776	133,871	35,489	46,115	125,259
Excess (deficiency) of receipts over disbursements	(9,726)	(27,691)	(15,776)	17,446	(17,974)	(46,115)	50,627
Cash and investments - ending	\$ -	\$ 71	\$ 18,047	\$ 191,575	\$ 31,383	\$ -	\$ 50,627

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Project Income 2014-2015	CTP 2014-2015	Sheriff Continuing Education	HSA - Health Insurance Accrued	Health Insurance Accrued	American Family	COBRA Insurance
Cash and investments - beginning	\$ -	\$ -	\$ 20,029	\$ 207	\$ (20,502)	\$ 2,485	\$ 16,703
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	190,533	21,176	7,611	-	20,502	88,220	6,166
Total receipts	190,533	21,176	7,611	-	20,502	88,220	6,166
Disbursements:							
Personal services	89,350	4,149	-	-	-	88,560	-
Supplies	-	-	-	-	-	-	-
Other services and charges	18	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,018	-	3,815	207	-	-	22,869
Total disbursements	90,386	4,149	3,815	207	-	88,560	22,869
Excess (deficiency) of receipts over disbursements	100,147	17,027	3,796	(207)	20,502	(340)	(16,703)
Cash and investments - ending	<u>\$ 100,147</u>	<u>\$ 17,027</u>	<u>\$ 23,825</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,145</u>	<u>\$ -</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Anthem BC/BS	PHP Health Insurance	Anthem BC/BC Life Insurance	PHP Dental Insurance	Dental Admin Fee	HRA Claims	Payroll Withholding-HSA Annuity
Cash and investments - beginning	\$ 211,977	\$ 176,192	\$ (3,422)	\$ (9,014)	\$ (978)	\$ (27,993)	\$ (45)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	83,176	1,933,637	3,422	9,014	978	50,426	64,026
Total receipts	83,176	1,933,637	3,422	9,014	978	50,426	64,026
Disbursements:							
Personal services	60,803	326,411	-	-	-	-	63,981
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	234,350	1,633,840	-	-	-	22,433	-
Total disbursements	295,153	1,960,251	-	-	-	22,433	63,981
Excess (deficiency) of receipts over disbursements	(211,977)	(26,614)	3,422	9,014	978	27,993	45
Cash and investments - ending	\$ -	\$ 149,578	\$ -	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Credit Union	United	YMCA	IN Sheriff 457(B)	Settlement	97.039 Hazard Mitigation Grant	Emergency Disaster
Cash and investments - beginning	\$ -	\$ 175	\$ 95	\$ -	\$ 551,456	\$ -	\$ 1,029
Receipts:							
Taxes	-	-	-	-	37,036,564	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,309,572	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	85,392	832	378	11,050	1,913,333	30,001	-
Total receipts	85,392	832	378	11,050	41,259,469	30,001	-
Disbursements:							
Personal services	85,392	790	378	11,050	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	41,810,925	30,001	-
Total disbursements	85,392	790	378	11,050	41,810,925	30,001	-
Excess (deficiency) of receipts over disbursements	-	42	-	-	(551,456)	-	-
Cash and investments - ending	\$ -	\$ 217	\$ 95	\$ -	\$ -	\$ -	\$ 1,029

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	93.074 Public Health Bio-Terr	83.534 St Homeland Security Gr	Fire District #3	20.601 Operation Pullover	66.818 Brownfield Assmt Grant	State Homeland Security Grant2	20.509 DART Program Grant
Cash and investments - beginning	\$ 2,815	\$ 4,212	\$ 2,454	\$ 83	\$ 1,277	\$ 559	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>15,000</u>	<u>31,577</u>	<u>70,469</u>	<u>12,093</u>	<u>62,581</u>	<u>1,900</u>	<u>264,930</u>
Total receipts	<u>15,000</u>	<u>31,577</u>	<u>70,469</u>	<u>12,093</u>	<u>62,581</u>	<u>1,900</u>	<u>264,930</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>15,030</u>	<u>7,798</u>	<u>71,421</u>	<u>11,848</u>	<u>63,076</u>	<u>909</u>	<u>264,930</u>
Total disbursements	<u>15,030</u>	<u>7,798</u>	<u>71,421</u>	<u>11,848</u>	<u>63,076</u>	<u>909</u>	<u>264,930</u>
Excess (deficiency) of receipts over disbursements	<u>(30)</u>	<u>23,779</u>	<u>(952)</u>	<u>245</u>	<u>(495)</u>	<u>991</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,785</u>	<u>\$ 27,991</u>	<u>\$ 1,502</u>	<u>\$ 328</u>	<u>\$ 782</u>	<u>\$ 1,550</u>	<u>\$ -</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Dare Equipment	DeKalb Local Plan Grant	Sheriff Inmate GED Classes	Access Indiana Grant	Superior Court Dekko Grant	Historical Guide Publication	Totals
Cash and investments - beginning	\$ 40,263	\$ 5,763	\$ 4,238	\$ 1,389	\$ 500	\$ 95	\$ 19,446,326
Receipts:							
Taxes	-	-	-	-	-	-	49,147,618
Licenses and permits	-	-	-	-	-	-	65,495
Intergovernmental receipts	-	-	-	-	-	-	6,145,757
Charges for services	-	-	-	-	-	-	618,803
Fines and forfeits	-	-	-	-	-	-	179,768
Other receipts	<u>10,000</u>	<u>-</u>	<u>3,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,969,074</u>
Total receipts	<u>10,000</u>	<u>-</u>	<u>3,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>89,126,511</u>
Disbursements:							
Personal services	-	-	-	-	-	-	13,137,741
Supplies	-	-	-	-	-	-	1,550,340
Other services and charges	-	-	-	-	-	-	4,235,347
Capital outlay	-	-	-	-	-	-	189,077
Other disbursements	<u>520</u>	<u>-</u>	<u>4,868</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,909,574</u>
Total disbursements	<u>520</u>	<u>-</u>	<u>4,868</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>88,022,079</u>
Excess (deficiency) of receipts over disbursements	<u>9,480</u>	<u>-</u>	<u>(1,368)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,104,432</u>
Cash and investments - ending	<u>\$ 49,743</u>	<u>\$ 5,763</u>	<u>\$ 2,870</u>	<u>\$ 1,389</u>	<u>\$ 500</u>	<u>\$ 95</u>	<u>\$ 20,550,758</u>

DEKALB COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2014

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: DeKalb County Dispatch Center Building Corporation	Central Communications Center	<u>\$ 892,000</u>	1/15/2012	1/15/2019

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: General obligation bonds		Central Communications Building Project	<u>\$ 2,255,000</u>	<u>\$ 193,230</u>

DEKALB COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2014

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	\$ 927,074
Infrastructure	85,764,854
Buildings	11,527,861
Improvements other than buildings	107,356
Machinery, equipment, and vehicles	9,266,062
Books and other	2,418,302
Total governmental activities	110,011,509
Total capital assets	\$ 110,011,509

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF DEKALB COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited DeKalb County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2014-003. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

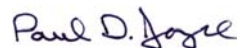
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2014-003 to be a material weakness.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

October 20, 2016

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

DEKALB COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Commerce</u>				
ARRA - State Broadband Data and Development Grant Program, Recovery Act State Broadband Data and Development Grant Program	Indiana Office of Technology	11.558	D20-2-7759	\$ 2,000
Total - Department of Commerce				<u>2,000</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster Highway Planning and Construction DeKalb Co CR 11A West Cumulative Bridge	Indiana Department of Transportation	20.205	Des 0501174 Des 0902179	11,724 <u>2,498</u>
Total - Highway Planning and Construction Cluster				<u>14,222</u>
Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I Sheriff Operation Pull Over	City of Angola	20.601	FY 2014	<u>12,093</u>
Total - Highway Safety Cluster				<u>12,093</u>
Formula Grants for Rural Areas Council on Aging - DART	Indiana Department of Transportation	20.509	A249-13-320321 A249-14-320404	36,289 <u>137,238</u>
Total - Formula Grants for Rural Areas				<u>173,527</u>
Total - Department of Transportation				<u>199,842</u>
<u>Environmental Protection Agency</u>				
Brownfield Assessment and Cleanup Cooperative Agreements Brownfields Assessment Grant	Direct	66.818	BF-00E00378-0	<u>62,581</u>
Total - Environmental Protection Agency				<u>62,581</u>
<u>Department of Health and Human Services</u>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health	93.074	A70-4-0532278	<u>15,000</u>
Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2014	<u>284,698</u>
Total - Department of Health and Human Services				<u>299,698</u>
<u>Department of Homeland Security</u>				
Hazard Mitigation Grant Holiday Lakes Flood Mitigation Update Multi-Hazard Mitigation Plan	Indiana Department of Homeland Security	97.039	C44P-2-024A C44P-4-010B	47,875 <u>25,001</u>
Total - Hazard Mitigation Grant				<u>72,876</u>
Emergency Management Performance Grants Homeland Security Competitive Grant	Indiana Department of Homeland Security	97.042	C44P-5-018B C44P-4-354B	35,941 <u>5,180</u>
Total - Emergency Management Performance Grants				<u>41,121</u>
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	C44P-3-213B	<u>4,253</u>
Total - Department of Homeland Security				<u>118,250</u>
Total federal awards expended				<u>\$ 682,371</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 (SEFA) includes the federal grant activity of the 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 SEFA, the County provided federal awards to subrecipients as follows for the year ended December 31, 2014:

Program Title	Federal CFDA Number	2014
Formula Grants for Rural Areas	20.509	\$ 173,527

DEKALB COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.509	Formula Grants for Rural Areas
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

FINDING 2014-001 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

Condition

There were several deficiencies in the internal control system of the County related to financial transactions and reporting. The following deficiencies constitute material weaknesses:

1. Preparing Financial Statements: Effective internal control over financial reporting involved the identification and analysis of the risks of material misstatement to the County's audited financial statement and then determining how those identified risks should be managed.

DEKALB COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The County Auditor had not identified risks to the preparation of a reliable financial statement and as a result had failed to design effective controls over the preparation of the financial statement to prevent or detect material misstatements, including notes to the financial statement.

2. Monitoring of Controls: Effective internal control over financial reporting required the County Commissioners or their designee to monitor and assess the quality of the County's system of internal control. The County Commissioners or their designee had not performed either an ongoing or separate evaluation of their system of internal controls.

The County is required to report all financial information in the Annual Financial Report. This information is used to compile the financial statement. The County's financial statement (Gateway Report) contained the following errors:

- The Local Road & Street fund had investments which were posted incorrectly causing the receipts and ending balance to be overstated by \$500,000.
- The Highway fund had investments which were posted incorrectly causing the receipts and ending balance to be overstated by \$250,000.
- There was a fund on the records for Total Monies on Deposit Investments that should not have been on the records. This fund overstated the beginning balance by \$2,300,000, overstated the receipts, disbursements, and ending balance by \$3,100,000. This fund was removed from the report.
- The General fund receipts were overstated by \$189,492 and the CAGIT County Certified Shares fund receipts were overstated by \$189,492 due to an error in posting Certified Shares Distribution.
- The Probation Restitution Fee fund receipts were overstated by \$80, the disbursements were understated by \$1,842, and the ending balance was overstated by \$1,922. The disbursements and ending balance were corrected in the report. The \$80 remained uncorrected.

The County's financial records (County Auditor's Combined Ledger) contained the following deficiencies:

- The County Auditor's Combined Ledger did not include all of the transactions for the Community Corrections related funds since these funds were set up in the system as fiscal year funds rather than calendar year basis funds. The Gateway Report was prepared by uploading the County Auditor's Combined Ledger numbers from the County's software. The Community Corrections related funds had to be reviewed one by one in order to verify if all of the transactions were actually reported in Gateway. Funds that were missing transactions had to be adjusted.

Audit adjustments were proposed, accepted by the County, and made to the County's financial statements.

DEKALB COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Indiana Code 5-11-1-4 states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the Annual Financial Report.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the Annual Financial Report remained undetected. The Annual Financial Report contained the errors identified in the *Condition*.

The failure to exercise their oversight responsibility placed the County at risk that controls may not be designed or operating effectively to provide reasonable assurance that controls would have prevented or detected material misstatements in a timely manner. Additionally, the County had no process to identify or communicate corrective actions to improve controls.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2014-002 - INTERNAL CONTROLS OVER PAYROLL PROCESSING

Condition

Deficiencies were noted in the internal control system of the County related to payroll processing. The following deficiencies constitute material weaknesses.

DEKALB COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Lack of Segregation of Duties. The County had not separated incompatible activities related to payroll and related liabilities. In response to prior year's audit findings, the Dekalb County Auditor's office developed and put into place a Corrective Action Plan on January 21, 2015. The plan stated that the payroll reports, generated by an employee in the Auditor's office, would be approved by the Payroll Clerk, however, reports observed during the current audit did not have approval signatures.

Monitoring of Controls: The Board of County Commissioners or their designee had not performed either an ongoing or separate evaluation of their system of internal controls. Additionally, the County had no process to identify or communicate corrective actions to improve controls.

There were several other deficiencies in the internal control system of the County related to payroll processing. The following deficiencies constitute material weaknesses:

There was no evidence to verify that someone from the County, independent of the Payroll Clerk, verified that the payroll was paid and posted to the proper funds. The Payroll Vouchers, which report the gross payroll for each employee, did not report the office, department or funds from which the payments were made. The County generated a Gross Attendance Worksheet by department from their computer accounting software system and used it as their Payroll Schedule and Voucher, General Payroll Form 99. This report, however, did not show the funds from which the employees were paid. The County Commissioners signed an "Allowance of Payroll Claims" for each payroll. Attached to this Allowance was the "Pay History/Check Register Report" which reports the net payroll of each employee. There was no evidence to verify that approval of payroll withholdings was presented to the Board of County Commissioners. In addition, several payroll withholding accounts were overdrawn and no one was monitoring this.

We were unable to determine if employees were paid according to the Salary Ordinance since one was not presented for audit. We observed in the County Council Board Minutes that a 2014 budget was passed in October of 2013; however, no separate Salary Ordinance was passed. The Payroll Clerk used prescribed form "Statement of Salaries and Wages Proposed, To Be Paid to Officers and Employees (County Form No. 144)" to determine approved salaries. This form was not signed by the Departmental Heads.

There was no evidence to show that the County Auditor's office reconciled the Employee Service Records (General Payroll Form No. 99A) to the Employee Earnings Records and/or determined that employees were taking leave time in accordance with the County's Personnel Policy. One department head tested did not keep a time sheet. Only elected officials are allowed to not keep a time sheet.

Criteria

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

DEKALB COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

. . . if county funds are to be disbursed in support of an employee's benefit program, such as group insurance, the claim or voucher should be submitted to the board of county commissioners for allowance. A claim or voucher should also be submitted to the board for the county's portion of contributions payable to Public Employees' Retirement Fund. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 7)

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

Indiana Code 36-2-5-11(c) states:

"At its annual meeting under IC 36-2-3-7(b)(2), the county fiscal body shall consider the statements and recommendations submitted by the county executive under section 4(b) of this chapter and shall then adopt an ordinance, separate from those adopted under subsection (b), fixing:

- (1) the compensation of all officers, deputies and other employees subject to this chapter; and;
- (2) the number of deputies and other employees for each office, department, commission, or agency, except part-time and hourly rated employees, whose employment shall be limited only by the amount of funds appropriated to pay their compensation."

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

Cause

Management had not established a system of internal control that would have ensured proper payroll processing.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements in payroll processing remained undetected. Deficiencies are identified in the *Condition*.

The failure to establish controls enabled material misstatements or irregularities to remain undetected.

The failure to exercise their oversight responsibility placed the County at risk that controls may not be designed or operating effectively to provide reasonable assurance that controls would have prevented or detected material misstatements in a timely manner.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of the report.

DEKALB COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III - Federal Award Findings and Questioned Costs

FINDING 2014-003 - ALLOWABLE COSTS/COST PRINCIPLES

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): FY 2014
Pass-Through Entity: Indiana Department of Child Services

Condition

Management of the Prosecuting Attorney's office had not established an effective internal control system over compliance requirements relating to Allowable Costs/Cost Principles. The Prosecuting Attorney's office entered into a agreement with the Child Support Bureau (CSB), which required the Prosecuting Attorney's office to comply with the Allowable Costs/Cost Principles requirements.

Context

There were no periodic certifications completed for full-time employees during the audit period. The Prosecuting Attorney's office was not aware of this requirement until the time of audit.

Criteria

OMB Circular A-87, Attachment B, item 8h(3), states:

"Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee."

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

Cause

Management had not developed a system of internal controls that ensured time and effort compliance requirements were met.

Effect

The failure to establish controls enabled material misstatements or irregularities to remain undetected which could have resulted in the loss of federal funds to the County.

DEKALB COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the Prosecuting Attorney's office establish internal controls related to the grant agreement and Allowable Costs/Cost Principles compliance requirement.

Views of Responsible Officials

For the views of the responsible officials, refer to the Corrective Action Plan that is part of this report.

AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.

DeKalb County Auditor's Office

Jan Bauman, Auditor
100 South Main Street
Auburn, IN 46706
260-925-2362

October 20, 2016

CORRECTIVE ACTION PLAN

FINDING 2014-001 – INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING (GATEWAY)

Contact Person Responsible for Corrective Action: Jan Bauman (term beginning 2015)
Contact Phone Number: 260-925-2362

We concur with the finding.

Description of Corrective Action Plan:

In 2015 we set up two funds in the 2800 series: one for Local Road and Street investments, and another for a Highway investment fund. Investment monies now get transferred in and out to reflect when an investment is made and cashed in. *Item corrected.*

We will eliminate the Total Monies Invested Fund.

We understand the unintentional errors in posting to CAGIT and Life Insurance funds and will make appropriate corrections.

We will require Probation and Sunny Meadows to bring their bank statement, ledger report *and* reconciliation to us when it is time to add the Supplemental CAR data to the AFR so we can make sure they have correct beginning and ending balances.

We will do our best to work with Community Corrections and our software vendor to change Community Corrections' funds from "fiscal" to "calendar" in the financial software.

Anticipated Completed Date: 10-31-17

FINDING 2014-002 –INTERNAL CONTROLS OVER PAYROLL PROCESSING

Contact Person Responsible for Corrective Action: Jan Bauman (term beginning 2015)

Contact Phone Number: 260-925-2362

We concur with the finding.

Description of Corrective Action Plan:

In 2015, segregation of duties began to be addressed. A second payroll processing clerk began assisting in the processing of bi-weekly payroll. In 2016, the payroll department and processes underwent a complete re-evaluation. By October 2016, drastic measures had been taken to correct deficiencies.

There is a segregation of duties in that two employees verify payroll reports independently of one another and sign their respective reports. *Item corrected.*

Under the guidance of State Board of Accounts in 2014, several issues with payroll withholding funds were researched and corrected. The Auditor and First Deputy have evaluated and monitored payroll withholding funds and have made corrections when necessary. A protocol has been put into place between the HR Department and the Auditor’s Office to communicate and monitor changes that need to be made to payroll records. An audit report is regularly run before payroll is distributed to monitor changes and make corrections to individual employee pay records when necessary. The practices will continue. *Item corrected.*

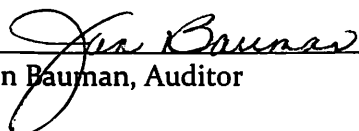
The Auditor and/or First Deputy verify that payroll is paid and posted to the proper funds. When errors are found, they are corrected immediately. Payroll vouchers are being created for all payroll expenditures—employee pay and vendor payments, whether by physical check, ACH, or electronic funds transfer. Vouchers are also being approved by the Commissioners. The Commissioners now see and verify the funds from which employees are paid as well as all payroll withholdings. *Item corrected.*

A salary ordinance separate from the County budget was passed for calendar year 2015, calendar year 2016, and is about to be passed for calendar year 2017. *Item corrected.*

We need to determine the best way to reconcile Employee Service Records (General Payroll Form no. 99A) with employee earnings records. We are confident that leave time is being used in accordance with the County’s Personnel Policy.

We have been going through each department to see who has not been submitting timesheets. There are only a couple of individuals remaining that need to begin submitting one. And, we are working with a department to instruct the department head on what information is not being reported properly.

Anticipated Completed Date: 10/31/17



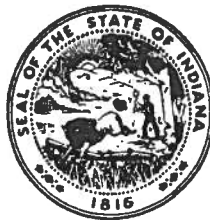
Jan Bauman, Auditor
10-20-16

Date

PROSECUTING ATTORNEY

75TH JUDICIAL CIRCUIT

CLARAMARY WINEBRENNER –
PROSECUTOR



DEKALB COUNTY, INDIANA

1ST FLOOR COURTHOUSE

AUBURN, IN 46706

(260) 925-1646

October 21, 2016

In re: Corrective Action Plan for Federal Audit Finding 2014-003

Apparently, my Title IV-D Office was supposed to fill out some forms two years ago, forms that are no longer required. Since they are no longer required, we are already in compliance.

As to the purpose of said forms, we were supposed to certify that my child support enforcement caseworkers were only working on child support enforcement because their salaries were largely reimbursed by the federal government for that purpose. They complied—and still do-- with the law and our agreement. We simply failed to tell you we were complying.

Finally, the staff at the DeKalb County Title IV-D Office does a fantastic job collecting child support for this federal project. Our numbers are some of the best in the state. They deserve kudos, not “findings” for this paper deficiency.

ClaraMary Winebrenner
Prosecutor

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/>.