

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

ANNUAL FINANCIAL REPORT

2009

DEKALB COUNTY, INDIANA



**FILED**

09/14/2010



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	John Fetters	01-01-07 to 12-31-10
Treasurer	Holly Albright	01-01-09 to 12-31-12
Clerk	Martha Grimm	01-01-09 to 12-31-12
Sheriff	John Dennis	01-01-07 to 12-31-10
Recorder	Jacqueline Rowan	01-01-09 to 12-31-12
President of the Board of County Commissioners	William Ort	01-01-09 to 12-31-10
President of the County Council	Benjamin Smaltz	01-01-09 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF DEKALB COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of DeKalb County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements 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 statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2009, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated August 16, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(Continued)

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

The Schedules of Funding Progress and Schedules of Contributions From the Employer and Other Contributing Entities are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

August 16, 2010



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

TO: THE OFFICIALS OF DEKALB COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of DeKalb County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 16, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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

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

Compliance and Other Matters

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

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

STATE BOARD OF ACCOUNTS

August 16, 2010

DEKALB COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursement) Receipt and Changes in Net Assets</u>
	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Governmental Activities</u>	
Primary government:					
Governmental activities:					
General government	\$ 11,259,016	\$ 1,509,819	\$ 165,053	\$ 708,433	\$ (8,875,711)
Public safety	5,685,534	928,820	636,280	144,745	(3,975,689)
Highways and streets	3,910,157	-	1,986,868	358,931	(1,564,358)
Health and welfare	1,516,506	361,575	119,815	-	(1,035,116)
Economic development	4,232,844	-	1,509,493	-	(2,723,351)
Culture and recreation	80,700	200	80,700	-	200
Principal and interest on indebtedness	594,050	-	-	-	(594,050)
<b>Total governmental activities</b>	<b><u>\$ 27,278,807</u></b>	<b><u>\$ 2,800,414</u></b>	<b><u>\$ 4,498,209</u></b>	<b><u>\$ 1,212,109</u></b>	<b><u>(18,768,075)</u></b>
General receipts:					
Property taxes					7,137,675
Intergovernmental					813,031
Other local sources					5,390,389
Net proceeds from borrowings					139,044
Grants and contributions not restricted to specific programs					626,718
Investment earnings					<u>189,206</u>
<b>Total general receipts</b>					<b><u>14,296,063</u></b>
<b>Change in net assets</b>					<b>(4,472,012)</b>
<b>Net assets - beginning</b>					<b><u>24,130,737</u></b>
<b>Net assets - ending</b>					<b><u>\$ 19,658,725</u></b>
<b>Assets</b>					
Cash and investments					\$ 7,457,835
Restricted assets:					
Cash and investments					<u>12,200,890</u>
<b>Total assets</b>					<b><u>\$ 19,658,725</u></b>
<b>Net Assets</b>					
Restricted for:					
General government					\$ 194,420
Public safety					772,171
Highways and streets					1,088,045
Health and welfare					272,609
Economic development					4,877,142
Debt service					252,539
Capital outlay					4,743,964
Unrestricted					<u>7,457,835</u>
<b>Total net assets</b>					<b><u>\$ 19,658,725</u></b>

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

DEKALB COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2009

	General	Redevelopment Commission	Other Governmental Funds	Totals
<b>Receipts:</b>				
Taxes	\$ 8,475,857	\$ -	\$ 2,098,842	\$ 10,574,699
Special assessments	2,850	-	966,373	969,223
Licenses and permits	-	-	32,170	32,170
Intergovernmental	496,093	-	6,615,092	7,111,185
Charges for services	792,913	-	790,677	1,583,590
Fines and forfeits	232,188	-	10,265	242,453
Interfund loans	-	-	243,000	243,000
Other	1,351,473	-	802,700	2,154,173
<b>Total receipts</b>	<b>11,351,374</b>	<b>-</b>	<b>11,559,119</b>	<b>22,910,493</b>
<b>Disbursements:</b>				
General government	7,412,583	-	2,489,324	9,901,907
Public safety	3,800,460	-	1,594,827	5,395,287
Highways and streets	-	-	3,719,301	3,719,301
Health and welfare	512,099	-	999,485	1,511,584
Economic development	-	2,699,845	1,532,999	4,232,844
Culture and recreation	-	-	80,700	80,700
Interfund loans	-	-	243,000	243,000
Debt service:				
Principal	-	-	522,519	522,519
Interest	-	-	71,531	71,531
Capital outlay:				
General government	43,584	-	977,582	1,021,166
Public safety	47,728	-	242,519	290,247
Highways and streets	-	-	190,856	190,856
Health and welfare	3,495	-	1,427	4,922
<b>Total disbursements</b>	<b>11,819,949</b>	<b>2,699,845</b>	<b>12,666,070</b>	<b>27,185,864</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(468,575)</b>	<b>(2,699,845)</b>	<b>(1,106,951)</b>	<b>(4,275,371)</b>
<b>Other financing sources (uses):</b>				
Net proceeds from borrowings	-	-	139,044	139,044
Transfers in	-	-	11,528	11,528
Transfers out	-	-	(11,528)	(11,528)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>139,044</b>	<b>139,044</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(468,575)</b>	<b>(2,699,845)</b>	<b>(967,907)</b>	<b>(4,136,327)</b>
Cash and investment fund balance - beginning	3,536,460	5,848,300	15,170,608	24,555,368
Cash and investment fund balance - ending	<u>\$ 3,067,885</u>	<u>\$ 3,148,455</u>	<u>\$ 14,202,701</u>	20,419,041
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:				
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.				
				<u>(760,316)</u>
<b>Net assets of governmental activities</b>				<u>\$ 19,658,725</u>
<b>Cash and Investment Assets - Ending</b>				
Cash and investments	\$ 3,067,885	\$ -	\$ 4,389,950	\$ 7,457,835
Restricted assets:				
Cash and investments	-	3,148,455	9,812,751	12,961,206
<b>Total cash and investment assets - ending</b>	<u>\$ 3,067,885</u>	<u>\$ 3,148,455</u>	<u>\$ 14,202,701</u>	<u>\$ 20,419,041</u>
<b>Cash and Investment Fund Balance - Ending</b>				
Restricted for:				
General government	\$ -	\$ -	\$ 954,736	\$ 954,736
Public safety	-	-	772,171	772,171
Highways and streets	-	-	1,088,045	1,088,045
Health and welfare	-	-	272,609	272,609
Economic development	-	3,148,455	1,728,687	4,877,142
Debt service	-	-	252,539	252,539
Capital outlay	-	-	4,743,964	4,743,964
Unrestricted	3,067,885	-	4,389,950	7,457,835
<b>Total cash and investment fund balance - ending</b>	<u>\$ 3,067,885</u>	<u>\$ 3,148,455</u>	<u>\$ 14,202,701</u>	<u>\$ 20,419,041</u>

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

DEKALB COUNTY  
 STATEMENT OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 PROPRIETARY FUNDS  
 As Of And For The Year Ended December 31, 2009

	Internal Service Funds
Operating receipts:	
Employer/Employee Contributions	\$ 1,806,093
Operating disbursements:	
Insurance claims and expense	2,141,778
Deficiency of receipts over disbursements	(335,685)
Cash and investment fund balance - beginning	(424,631)
Cash and investment fund balance - ending	\$ (760,316)
<u>Cash and Investment Assets - December 31</u>	
Cash and investments	\$ (760,316)
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
General government	\$ (760,316)

DEKALB COUNTY  
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2009

	<u>Pension Trust Funds</u>	<u>Agency Funds</u>
Additions:		
Contributions:		
Employer	\$ 244,296	\$ -
Plan members	<u>26,223</u>	<u>-</u>
Total contributions	<u>270,519</u>	<u>-</u>
Investment earnings:		
Interest	99,985	-
Net increase in fair value of investments	<u>617,121</u>	<u>-</u>
Net investment earnings	<u>717,106</u>	<u>-</u>
Agency fund additions	<u>-</u>	<u>93,462,279</u>
Total additions	<u>987,625</u>	<u>93,462,279</u>
Deductions:		
Benefits	78,864	-
Administrative and general	66,437	-
Agency fund deductions	<u>-</u>	<u>93,534,048</u>
Total deductions	<u>145,301</u>	<u>93,534,048</u>
Excess (deficiency) of total additions over total deductions	842,324	(71,769)
Cash and investment fund balance - beginning	<u>3,355,776</u>	<u>1,706,591</u>
Cash and investment fund balance - ending	<u>\$ 4,198,100</u>	<u>\$ 1,634,822</u>

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

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. 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 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 County's financial reporting entity is composed of the following:

Primary Government: DeKalb County

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

Related Organizations

The County's officials are also responsible for appointing the voting majority of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County appoints the voting majority of several organizations such as the DeKalb County Economic Development Commission and Redevelopment Commission Board.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The General Fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The redevelopment commission fund accounts for all financial resources of the redevelopment commission.

Additionally, the County reports the following fund types:

The internal service fund accounts for health insurance provided to other departments on a cost-reimbursement basis.

The pension trust funds account for the activities of the sheriff's police pension fund which accumulates resources for pension benefit payments.

Agency funds account for assets held by the County as an agent for individuals, private organizations, and other governments and/or other funds.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment 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. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

2. Cash and Investments

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

3. Property Taxes

Normally, property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. 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. Taxable property is assessed at 100% 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 may become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

4. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

5. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as a liability in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

6. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

E. Receipts and Disbursements

Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

F. Internal and Interfund Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.
4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

Interfund activity, if any, is eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund loans and services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. Prior to November 1, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

B. Disbursements in Excess of Appropriations

For the year ended December 31, 2009, disbursements exceeded budgeted appropriations in the following funds by the amounts below:

Fund	2009
Reappraisal 2006	\$ 41,782
Aviation Lease Rental	228,442
Cumulative Capital Development	61,550
Total	\$ 331,774

These disbursements were funded by available fund balance.

C. Cash and Investment Balance Deficits

At December 31, 2009, the following fund reported a deficit in cash and investments, which are violations of the Uniform Compliance Guidelines as authorized by state statute:

Fund	2009
Self-Insurance	\$ (779,940)

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the underestimate of current requirements; these deficits are to be repaid from future receipts. The County intends to transfer an additional \$200,000 per year for the next five years to eliminate the deficit in the Self-Insurance Fund.

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. IC 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County does not have a deposit policy for custodial credit risk. At December 31, 2009, the County had deposit balances in the amount of \$21,472,677. Of this amount, the following was exposed to custodial credit risk:

	2009
Uninsured and uncollateralized deposits	\$ 179,130

The remaining bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

As of December 31, 2009, the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 628,876
Corporate bonds	555,795
Government sponsored enterprise	249,108
Corporate stock	2,585,191
Total	\$ 4,018,970

Statutory Authorization for Investments

IC 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments. The following investments held by the County and the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

Sheriff's Retirement and Benefit Pension Plans:

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Investment Type	2009 Not in the Government's Name
U.S. treasuries and securities	\$ 628,876
Corporate bonds	555,795
Government sponsored enterprise	249,108
Corporate stock	2,585,191
Total	\$ 4,018,970

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years. The County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ 165,960	\$ 136,690	\$ 326,226
Corporate bonds	7,085	66,465	482,245
Government sponsored enterprise	-	80,998	168,110
Totals	\$ 173,045	\$ 284,153	\$ 976,581

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below. The County does not have a formal investment policy for credit risk for investments.

The Sheriff's Merit Board has not adopted a policy for credit risk.

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

<u>Standard and Poor's Rating</u>	<u>Moody's Rating</u>	<u>Corporate Bonds</u>	<u>Government Sponsored Enterprise</u>
AAA	Aaa	\$ -	\$ 249,108
AA	Aa	71,716	-
A	A	233,400	-
BBB	Baa	129,158	-
BB	Ba	13,240	-
B	B	15,256	-
CCC	Caa	2,096	-
Unrated	Unrated	<u>90,929</u>	<u>-</u>
Totals		<u>\$ 555,795</u>	<u>\$ 249,108</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

The Sheriff's Retirement and Benefit Pension Plan investments were not exposed to concentration of credit risk.

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2009, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>2009</u>
Other Governmental Funds	Other Governmental Funds	<u>\$ 11,528</u>

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

C. Restatements and Reclassifications

For the year ended December 31, 2009, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of reclassified beginning balances.

Opinion Unit	Balance as Reported December 31, 2008	Fund Reclassification	Balance as Restated January 1, 2009
Other Governmental Funds	\$ 14,914,139	\$ 256,469	\$ 15,170,608
Agency Funds	1,963,060	(256,469)	1,706,591

IV. Other Information

A. Risk Management

The County is 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.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters are covered by commercial insurance from independent third parties.

Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Medical Benefits to Employees

The County has chosen to establish a risk financing fund for risks associated with health insurance. The risk financing fund is accounted for in the Self-Insurance Fund, an internal service fund, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. Premiums are paid by the employee and the General Fund based upon the type of plan the employee carries.

B. Holding Corporation

The County has entered into a capital lease with DeKalb County Airport 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 2009 totaled \$486,600.

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

C. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

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

PERF 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. The report may be obtained by contacting:

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Funding Policy

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$393,441.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$231,623.

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. Contributions made by the County during 2009 were \$12,673.

D. Loans Receivable – Economic Development

The County makes low interest loans to local businesses for economic development from its Community Development Block Grant (CDBG) fund. Loans receivable under this program are as follows:

<u>Borrower</u>	<u>Date of Loan</u>	<u>Amount</u>	<u>Rate</u>	<u>Annual Payment</u>	<u>Outstanding Balance December 31, 2009</u>
Star Technology, Inc.	09-01-03	\$ 50,000	5.00%	\$ 993	\$ 13,499
Star Technology, Inc.	12-01-93	35,000	5.00%	694	10,018
Town of Waterloo	11-19-09	55,000	0.00%	5,500	55,000

DEKALB COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-07	\$ 5,459,745	\$ 5,772,566	\$ (312,821)	95%	\$ 5,070,495	(6%)
07-01-08	5,725,771	6,224,197	(498,426)	92%	5,364,505	(9%)
07-01-09	5,707,365	6,490,097	(782,732)	88%	5,849,128	(13%)

County Police Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-05	\$ 3,082,191	\$ 3,122,296	\$ (40,105)	99%	\$ 740,966	(5%)
01-01-06	3,473,941	3,473,941	-	100%	831,066	0%
01-01-07	3,864,014	3,864,014	-	100%	842,926	0%
01-01-08	4,222,648	4,250,296	(27,648)	99%	858,416	(3%)
01-01-09	4,093,947	4,238,023	(144,076)	97%	859,892	(17%)
01-01-10	4,374,903	4,484,901	(109,998)	98%	875,559	(13%)

County Police Benefit Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-05	\$ 84,780	\$ 84,780	\$ -	100%	\$ 740,966	0%
01-01-06	90,219	90,219	-	100%	831,066	0%
01-01-07	95,859	95,859	-	100%	842,926	0%
01-01-08	101,618	101,618	-	100%	858,416	0%
01-01-09	87,590	87,590	-	100%	859,892	0%
01-01-10	93,830	93,830	-	100%	875,559	0%

DEKALB COUNTY  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULES OF CONTRIBUTIONS FROM THE  
 EMPLOYER AND OTHER CONTRIBUTING ENTITIES

County Police Pension Plan		
Year Ending	Annual Required Contribution (ARC)	Percentage of ARC Contributed County
12-31-05	\$ 187,642	100%
12-31-06	158,203	100%
12-31-07	117,693	100%
12-31-08	117,375	100%

County Police Benefit Plan		
Year Ending	Annual Required Contribution (ARC)	Percentage of ARC Contributed County
12-31-05	\$ 3,745	100%
12-31-06	3,812	100%
12-31-07	4,131	100%
12-31-08	4,730	100%

DEKALB COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009

	Local Road & Street	Aviation	Accident Report	Health	Clerk Perpetuation	Riverboat Gambling	Emergency Telephone
<b>Receipts:</b>							
Taxes	\$ -	\$ 179,392	\$ -	\$ 240,596	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	28,118	-	-	-
Intergovernmental	358,931	13,949	-	18,706	-	96,436	394,005
Charges for services	-	-	3,024	-	10,674	-	70,793
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	28,360	89,557	-	2,145	-	1,246	-
<b>Total receipts</b>	<b>387,291</b>	<b>282,898</b>	<b>3,024</b>	<b>289,565</b>	<b>10,674</b>	<b>97,682</b>	<b>464,798</b>
<b>Disbursements:</b>							
General government	-	259,639	-	-	2,291	83,411	-
Public safety	-	-	9,060	-	-	-	322,316
Highways and streets	419,318	-	-	-	-	-	-
Health and welfare	-	-	-	243,973	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	1,157	-	-	-	-	-
Public safety	-	-	-	-	-	-	37,248
Highways and streets	187,581	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>606,899</b>	<b>260,796</b>	<b>9,060</b>	<b>243,973</b>	<b>2,291</b>	<b>83,411</b>	<b>359,564</b>
Excess (deficiency) of receipts over disbursements	(219,608)	22,102	(6,036)	45,592	8,383	14,271	105,234
<b>Other financing sources (uses):</b>							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(219,608)	22,102	(6,036)	45,592	8,383	14,271	105,234
Cash and investment fund balance - beginning	1,066,496	303,536	11,529	227,017	15,000	254,494	363,919
Cash and investment fund balance - ending	\$ 846,888	\$ 325,638	\$ 5,493	\$ 272,609	\$ 23,383	\$ 268,765	\$ 469,153
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ -	\$ 325,638	\$ -	\$ -	\$ -	\$ 268,765	\$ -
Restricted assets:							
Cash and investments	846,888	-	5,493	272,609	23,383	-	469,153
<b>Total cash and investment assets - ending</b>	<b>\$ 846,888</b>	<b>\$ 325,638</b>	<b>\$ 5,493</b>	<b>\$ 272,609</b>	<b>\$ 23,383</b>	<b>\$ 268,765</b>	<b>\$ 469,153</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ 23,383	\$ -	\$ -
Public safety	-	-	5,493	-	-	-	469,153
Highways and streets	846,888	-	-	-	-	-	-
Health and welfare	-	-	-	272,609	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	325,638	-	-	-	268,765	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 846,888</b>	<b>\$ 325,638</b>	<b>\$ 5,493</b>	<b>\$ 272,609</b>	<b>\$ 23,383</b>	<b>\$ 268,765</b>	<b>\$ 469,153</b>

DEKALB COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Drug Free Community	Drain Maintenance	LEPC Right To Know	Highway	Reappraisal 2006	Extradition	Juvenile Probation Services
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 249,038	\$ -	\$ -
Special assessments	-	677,147	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	14,542	1,986,868	19,363	-	-
Charges for services	24,054	-	-	-	-	7,400	5,393
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	4,820	11,643	-	-	-
<b>Total receipts</b>	<b>24,054</b>	<b>677,147</b>	<b>19,362</b>	<b>1,998,511</b>	<b>268,401</b>	<b>7,400</b>	<b>5,393</b>
<b>Disbursements:</b>							
General government	-	1,055,202	-	-	454,794	-	-
Public safety	32,076	-	4,997	-	-	3,794	8,537
Highways and streets	-	-	-	2,284,606	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	1,868	-	-	-	-
Highways and streets	-	-	-	3,275	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>32,076</b>	<b>1,055,202</b>	<b>6,865</b>	<b>2,287,881</b>	<b>454,794</b>	<b>3,794</b>	<b>8,537</b>
Excess (deficiency) of receipts over disbursements	(8,022)	(378,055)	12,497	(289,370)	(186,393)	3,606	(3,144)
<b>Other financing sources (uses):</b>							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(8,022)	(378,055)	12,497	(289,370)	(186,393)	3,606	(3,144)
Cash and investment fund balance - beginning	33,287	1,986,863	9,090	506,875	1,059,451	1,305	32,349
Cash and investment fund balance - ending	\$ 25,265	\$ 1,608,808	\$ 21,587	\$ 217,505	\$ 873,058	\$ 4,911	\$ 29,205
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ -	\$ 1,608,808	\$ 21,587	\$ -	\$ -	\$ 4,911	\$ 29,205
Restricted assets:							
Cash and investments	25,265	-	-	217,505	873,058	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 25,265</b>	<b>\$ 1,608,808</b>	<b>\$ 21,587</b>	<b>\$ 217,505</b>	<b>\$ 873,058</b>	<b>\$ 4,911</b>	<b>\$ 29,205</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ 873,058	\$ -	\$ -
Public safety	25,265	-	-	-	-	-	-
Highways and streets	-	-	-	217,505	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	1,608,808	21,587	-	-	4,911	29,205
<b>Total cash and investment fund balance - ending</b>	<b>\$ 25,265</b>	<b>\$ 1,608,808</b>	<b>\$ 21,587</b>	<b>\$ 217,505</b>	<b>\$ 873,058</b>	<b>\$ 4,911</b>	<b>\$ 29,205</b>

DEKALB COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Adult Probation Services	Recorder's Records Perpetuation	User Fee	Covered Bridge	Family & Children	Health Maintenance	Home Detention
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,850	118,617	33,139	-
Charges for services	100,360	56,932	-	-	-	-	22,970
Fines and forfeits	-	-	10,265	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	3,692	-	-	-	-
<b>Total receipts</b>	<b>100,360</b>	<b>56,932</b>	<b>13,957</b>	<b>1,850</b>	<b>118,617</b>	<b>33,139</b>	<b>22,970</b>
Disbursements:							
General government	-	77,291	660	-	-	-	-
Public safety	100,090	-	-	-	-	-	30,246
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	671,814	32,122	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	522	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>100,612</b>	<b>77,291</b>	<b>660</b>	<b>-</b>	<b>671,814</b>	<b>32,122</b>	<b>30,246</b>
Excess (deficiency) of receipts over disbursements	(252)	(20,359)	13,297	1,850	(553,197)	1,017	(7,276)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(252)	(20,359)	13,297	1,850	(553,197)	1,017	(7,276)
Cash and investment fund balance - beginning	278,729	68,797	147,729	21,802	553,197	47,270	50,577
Cash and investment fund balance - ending	\$ 278,477	\$ 48,438	\$ 161,026	\$ 23,652	\$ -	\$ 48,287	\$ 43,301
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ 278,477	\$ -	\$ 161,026	\$ -	\$ -	\$ 48,287	\$ -
Restricted assets:							
Cash and investments	-	48,438	-	23,652	-	-	43,301
<b>Total cash and investment assets - ending</b>	<b>\$ 278,477</b>	<b>\$ 48,438</b>	<b>\$ 161,026</b>	<b>\$ 23,652</b>	<b>\$ -</b>	<b>\$ 48,287</b>	<b>\$ 43,301</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ 48,438	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	43,301
Highways and streets	-	-	-	23,652	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	278,477	-	161,026	-	-	48,287	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 278,477</b>	<b>\$ 48,438</b>	<b>\$ 161,026</b>	<b>\$ 23,652</b>	<b>\$ -</b>	<b>\$ 48,287</b>	<b>\$ 43,301</b>

DEKALB COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Pretrial Diversion	Plat Book	County Misdemeanant Fund	Supplemental Public Defender Services	Surveyor's Corner Perpetuation	Sheriff Continuing Education
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	4,052
Intergovernmental	-	-	26,433	-	-	-
Charges for services	40,728	11,490	-	100	9,110	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	13,213	-	-	-	-	-
<b>Total receipts</b>	<b>53,941</b>	<b>11,490</b>	<b>26,433</b>	<b>100</b>	<b>9,110</b>	<b>4,052</b>
<b>Disbursements:</b>						
General government	-	6,409	-	-	1,442	-
Public safety	64,672	-	36,819	2,207	-	8,105
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>64,672</b>	<b>6,409</b>	<b>36,819</b>	<b>2,207</b>	<b>1,442</b>	<b>8,105</b>
Excess (deficiency) of receipts over disbursements	(10,731)	5,081	(10,386)	(2,107)	7,668	(4,053)
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,731)	5,081	(10,386)	(2,107)	7,668	(4,053)
Cash and investment fund balance - beginning	178,684	69,192	56,185	9,569	2,189	6,942
Cash and investment fund balance - ending	<u>\$ 167,953</u>	<u>\$ 74,273</u>	<u>\$ 45,799</u>	<u>\$ 7,462</u>	<u>\$ 9,857</u>	<u>\$ 2,889</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ -	\$ 74,273	\$ 45,799	\$ 7,462	\$ -	\$ 2,889
Restricted assets:						
Cash and investments	167,953	-	-	-	9,857	-
<b>Total cash and investment assets - ending</b>	<b>\$ 167,953</b>	<b>\$ 74,273</b>	<b>\$ 45,799</b>	<b>\$ 7,462</b>	<b>\$ 9,857</b>	<b>\$ 2,889</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 9,857	\$ -
Public safety	167,953	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	74,273	45,799	7,462	-	2,889
<b>Total cash and investment fund balance - ending</b>	<b>\$ 167,953</b>	<b>\$ 74,273</b>	<b>\$ 45,799</b>	<b>\$ 7,462</b>	<b>\$ 9,857</b>	<b>\$ 2,889</b>

DEKALB COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Community Transitional Living	Rainy Day	Medical Care For Inmates	Sales Disclosures	K-9 Unit	Law Enforcement Assistance
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,905	165,053	-	-	-	-
Charges for services	-	-	1,620	5,085	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	12,971	-
<b>Total receipts</b>	<b>1,905</b>	<b>165,053</b>	<b>1,620</b>	<b>5,085</b>	<b>12,971</b>	<b>-</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	3,762	-	-	-	12,469	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	243,000	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,762</b>	<b>243,000</b>	<b>-</b>	<b>-</b>	<b>12,469</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(1,857)	(77,947)	1,620	5,085	502	-
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,857)	(77,947)	1,620	5,085	502	-
Cash and investment fund balance - beginning	29,872	587,709	13,730	79,195	846	616
Cash and investment fund balance - ending	<u>\$ 28,015</u>	<u>\$ 509,762</u>	<u>\$ 15,350</u>	<u>\$ 84,280</u>	<u>\$ 1,348</u>	<u>\$ 616</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 28,015	\$ 509,762	\$ 15,350	\$ 84,280	\$ 1,348	\$ 616
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 28,015</u>	<u>\$ 509,762</u>	<u>\$ 15,350</u>	<u>\$ 84,280</u>	<u>\$ 1,348</u>	<u>\$ 616</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	28,015	509,762	15,350	84,280	1,348	616
<b>Total cash and investment fund balance - ending</b>	<u>\$ 28,015</u>	<u>\$ 509,762</u>	<u>\$ 15,350</u>	<u>\$ 84,280</u>	<u>\$ 1,348</u>	<u>\$ 616</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	County EDIT Capital Improvement Plan	Memorial	Emergency Disaster	Flood Mitigation/ Holiday Lakes	Dare Equipment Grant	Tobacco Settlement 2001
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,509,493	-	-	144,745	-	23,607
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>1,509,493</b>	<b>-</b>	<b>-</b>	<b>144,745</b>	<b>-</b>	<b>23,607</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	202	5,100	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	7,794
Economic development	1,477,999	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	1,427
<b>Total disbursements</b>	<b>1,477,999</b>	<b>-</b>	<b>202</b>	<b>5,100</b>	<b>-</b>	<b>9,221</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>31,494</b>	<b>-</b>	<b>(202)</b>	<b>139,645</b>	<b>-</b>	<b>14,386</b>
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>31,494</b>	<b>-</b>	<b>(202)</b>	<b>139,645</b>	<b>-</b>	<b>14,386</b>
<b>Cash and investment fund balance - beginning</b>	<b>1,688,195</b>	<b>240</b>	<b>2,850</b>	<b>-</b>	<b>168</b>	<b>47,571</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 1,719,689</b>	<b>\$ 240</b>	<b>\$ 2,648</b>	<b>\$ 139,645</b>	<b>\$ 168</b>	<b>\$ 61,957</b>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ -	\$ 240	\$ 2,648	\$ 139,645	\$ 168	\$ 61,957
Restricted assets:						
Cash and investments	1,719,689	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 1,719,689</b>	<b>\$ 240</b>	<b>\$ 2,648</b>	<b>\$ 139,645</b>	<b>\$ 168</b>	<b>\$ 61,957</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	1,719,689	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	240	2,648	139,645	168	61,957
<b>Total cash and investment fund balance - ending</b>	<b>\$ 1,719,689</b>	<b>\$ 240</b>	<b>\$ 2,648</b>	<b>\$ 139,645</b>	<b>\$ 168</b>	<b>\$ 61,957</b>

DEKALB COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Levy Excess	Public Health-Bio Terrorism	Identification Security Protection	Children's Psychiatric Residential Treatment Services	State Homeland Security Grant	Wireless 911 & Equal Shares
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	20,043	-	-	4,000	-
Charges for services	-	-	16,418	-	-	146,249
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	247,619	-	-	-	-	-
<b>Total receipts</b>	<b>247,619</b>	<b>20,043</b>	<b>16,418</b>	<b>-</b>	<b>4,000</b>	<b>146,249</b>
<b>Disbursements:</b>						
General government	71,638	-	-	-	-	-
Public safety	-	-	27,540	-	3,865	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	20,516	-	4,232	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>71,638</b>	<b>20,516</b>	<b>27,540</b>	<b>4,232</b>	<b>3,865</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>175,981</b>	<b>(473)</b>	<b>(11,122)</b>	<b>(4,232)</b>	<b>135</b>	<b>146,249</b>
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>175,981</b>	<b>(473)</b>	<b>(11,122)</b>	<b>(4,232)</b>	<b>135</b>	<b>146,249</b>
<b>Cash and investment fund balance - beginning</b>	<b>-</b>	<b>2,365</b>	<b>24,744</b>	<b>4,232</b>	<b>12,063</b>	<b>-</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 175,981</b>	<b>\$ 1,892</b>	<b>\$ 13,622</b>	<b>\$ -</b>	<b>\$ 12,198</b>	<b>\$ 146,249</b>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 175,981	\$ 1,892	\$ -	\$ -	\$ 12,198	\$ 146,249
Restricted assets:						
Cash and investments	-	-	13,622	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 175,981</b>	<b>\$ 1,892</b>	<b>\$ 13,622</b>	<b>\$ -</b>	<b>\$ 12,198</b>	<b>\$ 146,249</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	13,622	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	175,981	1,892	-	-	12,198	146,249
<b>Total cash and investment fund balance - ending</b>	<b>\$ 175,981</b>	<b>\$ 1,892</b>	<b>\$ 13,622</b>	<b>\$ -</b>	<b>\$ 12,198</b>	<b>\$ 146,249</b>

DEKALB COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Adult Administrative Fee	Juvenile Administrative Fee	Aviation Loan Repayment	Sheriff's Pension Service of Process	Sheriff Commissary	DeKalb County CDBG Revolving Loan
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	21,395	1,530	82,800	121,997	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	90,829	6,749
<b>Total receipts</b>	<b>21,395</b>	<b>1,530</b>	<b>82,800</b>	<b>121,997</b>	<b>90,829</b>	<b>6,749</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	27,545	1,330	-	160,885	72,713	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	55,000
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	50,578	-	-	-
Interest	-	-	27,164	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>27,545</b>	<b>1,330</b>	<b>77,742</b>	<b>160,885</b>	<b>72,713</b>	<b>55,000</b>
Excess (deficiency) of receipts over disbursements	(6,150)	200	5,058	(38,888)	18,116	(48,251)
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,150)	200	5,058	(38,888)	18,116	(48,251)
Cash and investment fund balance - beginning	27,545	1,330	20,276	46,421	19,251	57,249
Cash and investment fund balance - ending	<u>\$ 21,395</u>	<u>\$ 1,530</u>	<u>\$ 25,334</u>	<u>\$ 7,533</u>	<u>\$ 37,367</u>	<u>\$ 8,998</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 21,395	\$ 1,530	\$ 25,334	\$ -	\$ 37,367	\$ -
Restricted assets:						
Cash and investments	-	-	-	7,533	-	8,998
<b>Total cash and investment assets - ending</b>	<b>\$ 21,395</b>	<b>\$ 1,530</b>	<b>\$ 25,334</b>	<b>\$ 7,533</b>	<b>\$ 37,367</b>	<b>\$ 8,998</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	7,533	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	8,998
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	21,395	1,530	25,334	-	37,367	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 21,395</b>	<b>\$ 1,530</b>	<b>\$ 25,334</b>	<b>\$ 7,533</b>	<b>\$ 37,367</b>	<b>\$ 8,998</b>

DEKALB COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Aviation Lease Rental	Jail Lease Rental	Cumulative Capital Development	Cumulative Bridge	Cumulative Jail	General Drain Improvement
<b>Receipts:</b>						
Taxes	\$ 451,645	\$ -	\$ 419,987	\$ 413,656	\$ -	\$ -
Special assessments	-	-	-	-	-	289,226
Licenses and permits	-	-	-	-	-	-
Intergovernmental	35,117	-	32,656	32,163	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	243,000	-	-	-	-	-
Other	6,033	-	3,934	279,889	-	-
<b>Total receipts</b>	<b>735,795</b>	<b>-</b>	<b>456,577</b>	<b>725,708</b>	<b>-</b>	<b>289,226</b>
<b>Disbursements:</b>						
General government	-	-	459,176	-	-	17,371
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	1,015,377	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	445,000	-	-	-	-	-
Interest	41,600	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>486,600</b>	<b>-</b>	<b>459,176</b>	<b>1,015,377</b>	<b>-</b>	<b>17,371</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>249,195</b>	<b>-</b>	<b>(2,599)</b>	<b>(289,669)</b>	<b>-</b>	<b>271,855</b>
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>249,195</b>	<b>-</b>	<b>(2,599)</b>	<b>(289,669)</b>	<b>-</b>	<b>271,855</b>
<b>Cash and investment fund balance - beginning</b>	<b>(6,034)</b>	<b>9,378</b>	<b>1,635,742</b>	<b>1,567,708</b>	<b>920</b>	<b>969,609</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 243,161</b>	<b>\$ 9,378</b>	<b>\$ 1,633,143</b>	<b>\$ 1,278,039</b>	<b>\$ 920</b>	<b>\$ 1,241,464</b>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	243,161	9,378	1,633,143	1,278,039	920	1,241,464
<b>Total cash and investment assets - ending</b>	<b>\$ 243,161</b>	<b>\$ 9,378</b>	<b>\$ 1,633,143</b>	<b>\$ 1,278,039</b>	<b>\$ 920</b>	<b>\$ 1,241,464</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	243,161	9,378	-	-	-	-
Capital outlay	-	-	1,633,143	1,278,039	920	1,241,464
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 243,161</b>	<b>\$ 9,378</b>	<b>\$ 1,633,143</b>	<b>\$ 1,278,039</b>	<b>\$ 920</b>	<b>\$ 1,241,464</b>

DEKALB COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Public Airport Capital Improvement	Ambulance Replacement	Alternative Dispute Resolution	New Millennium Infrastructure	American Heritage Village TIF	Handgun Application
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ 144,528	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	708,433	52,156	-	-	48,781	-
Charges for services	-	-	5,222	-	-	23,670
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>708,433</b>	<b>52,156</b>	<b>5,222</b>	<b>144,528</b>	<b>48,781</b>	<b>23,670</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	4,211	-	-	26,480
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	26,941	-	-	-	-
Interest	-	2,767	-	-	-	-
Capital outlay:						
General government	976,425	-	-	-	-	-
Public safety	-	202,881	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>976,425</b>	<b>232,589</b>	<b>4,211</b>	<b>-</b>	<b>-</b>	<b>26,480</b>
Excess (deficiency) of receipts over disbursements	(267,992)	(180,433)	1,011	144,528	48,781	(2,810)
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	139,044	-	-	-	-
Transfers in	11,528	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>11,528</b>	<b>139,044</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(256,464)	(41,389)	1,011	144,528	48,781	(2,810)
Cash and investment fund balance - beginning	342,350	74,884	4,503	445,870	54,757	17,752
Cash and investment fund balance - ending	<u>\$ 85,886</u>	<u>\$ 33,495</u>	<u>\$ 5,514</u>	<u>\$ 590,398</u>	<u>\$ 103,538</u>	<u>\$ 14,942</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 85,886	\$ -	\$ 5,514	\$ -	\$ 103,538	\$ 14,942
Restricted assets:						
Cash and investments	-	33,495	-	590,398	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 85,886</b>	<b>\$ 33,495</b>	<b>\$ 5,514</b>	<b>\$ 590,398</b>	<b>\$ 103,538</b>	<b>\$ 14,942</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	33,495	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	590,398	-	-
Unrestricted	85,886	-	5,514	-	103,538	14,942
<b>Total cash and investment fund balance - ending</b>	<b>\$ 85,886</b>	<b>\$ 33,495</b>	<b>\$ 5,514</b>	<b>\$ 590,398</b>	<b>\$ 103,538</b>	<b>\$ 14,942</b>

DEKALB COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Sheriff Donation (Drug Enforcement)	Private Collection	Aviation Grant	Local Planning Grant	Historical Guide Publication Grant	USDA Infrastructure Grant
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	1,663	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>1,663</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	820	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>820</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>-</b>	<b>843</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(11,528)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(11,528)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>-</b>	<b>843</b>	<b>(11,528)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash and investment fund balance - beginning</b>	<b>1,975</b>	<b>329</b>	<b>11,528</b>	<b>5,763</b>	<b>1,532</b>	<b>2,300</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 1,975</b>	<b>\$ 1,172</b>	<b>\$ -</b>	<b>\$ 5,763</b>	<b>\$ 1,532</b>	<b>\$ 2,300</b>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ -	\$ 1,172	\$ -	\$ 5,763	\$ 1,532	\$ 2,300
Restricted assets:						
Cash and investments	1,975	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 1,975</b>	<b>\$ 1,172</b>	<b>\$ -</b>	<b>\$ 5,763</b>	<b>\$ 1,532</b>	<b>\$ 2,300</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	1,975	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	1,172	-	5,763	1,532	2,300
<b>Total cash and investment fund balance - ending</b>	<b>\$ 1,975</b>	<b>\$ 1,172</b>	<b>\$ -</b>	<b>\$ 5,763</b>	<b>\$ 1,532</b>	<b>\$ 2,300</b>

DEKALB COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Access Indiana Grant	Fire District #3	State Homeland Security Grant #2	DART Program	H1N1 Influenza Grant	Totals
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,098,842
Special assessments	-	-	-	-	-	966,373
Licenses and permits	-	-	-	-	-	32,170
Intergovernmental	-	623,822	6,553	80,700	43,026	6,615,092
Charges for services	-	-	-	-	-	790,677
Fines and forfeits	-	-	-	-	-	10,265
Interfund loans	-	-	-	-	-	243,000
Other	-	-	-	-	-	802,700
<b>Total receipts</b>	<b>-</b>	<b>623,822</b>	<b>6,553</b>	<b>80,700</b>	<b>43,026</b>	<b>11,559,119</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	2,489,324
Public safety	-	620,937	4,869	-	-	1,594,827
Highways and streets	-	-	-	-	-	3,719,301
Health and welfare	-	-	-	-	18,214	999,485
Economic development	-	-	-	-	-	1,532,999
Culture and recreation	-	-	-	80,700	-	80,700
Interfund loans	-	-	-	-	-	243,000
Debt service:						
Principal	-	-	-	-	-	522,519
Interest	-	-	-	-	-	71,531
Capital outlay:						
General government	-	-	-	-	-	977,582
Public safety	-	-	-	-	-	242,519
Highways and streets	-	-	-	-	-	190,856
Health and welfare	-	-	-	-	-	1,427
<b>Total disbursements</b>	<b>-</b>	<b>620,937</b>	<b>4,869</b>	<b>80,700</b>	<b>18,214</b>	<b>12,666,070</b>
Excess (deficiency) of receipts over disbursements	-	2,885	1,684	-	24,812	(1,106,951)
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	139,044
Transfers in	-	-	-	-	-	11,528
Transfers out	-	-	-	-	-	(11,528)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>139,044</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	2,885	1,684	-	24,812	(967,907)
Cash and investment fund balance - beginning	1,389	(843)	655	-	-	15,170,608
Cash and investment fund balance - ending	<u>\$ 1,389</u>	<u>\$ 2,042</u>	<u>\$ 2,339</u>	<u>\$ -</u>	<u>\$ 24,812</u>	<u>\$ 14,202,701</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 1,389	\$ -	\$ -	\$ -	\$ 24,812	\$ 4,389,950
Restricted assets:						
Cash and investments	-	2,042	2,339	-	-	9,812,751
<b>Total cash and investment assets - ending</b>	<b>\$ 1,389</b>	<b>\$ 2,042</b>	<b>\$ 2,339</b>	<b>\$ -</b>	<b>\$ 24,812</b>	<b>\$ 14,202,701</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 954,736
Public safety	-	2,042	2,339	-	-	772,171
Highways and streets	-	-	-	-	-	1,088,045
Health and welfare	-	-	-	-	-	272,609
Economic development	-	-	-	-	-	1,728,687
Debt service	-	-	-	-	-	252,539
Capital outlay	-	-	-	-	-	4,743,964
Unrestricted	1,389	-	-	-	24,812	4,389,950
<b>Total cash and investment fund balance - ending</b>	<b>\$ 1,389</b>	<b>\$ 2,042</b>	<b>\$ 2,339</b>	<b>\$ -</b>	<b>\$ 24,812</b>	<b>\$ 14,202,701</b>

DEKALB COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 INTERNAL SERVICE FUNDS  
 As of and for the Year Ended December 31, 2009

	Self Insurance Fund	Self- Insurance Plus Fund	Totals
Operating receipts:			
Employer/Employee Contributions	\$ 1,805,835	\$ 258	\$ 1,806,093
Operating disbursements:			
Insurance claims and expense	<u>2,141,778</u>	<u>-</u>	<u>2,141,778</u>
Excess (deficiency) of receipts over disbursements	<u>(335,943)</u>	<u>258</u>	<u>(335,685)</u>
Cash and investment fund balance - beginning	<u>(443,997)</u>	<u>19,366</u>	<u>(424,631)</u>
Cash and investment fund balance - ending	<u>\$ (779,940)</u>	<u>\$ 19,624</u>	<u>\$ (760,316)</u>
<u>Cash and Investment Assets - December 31</u>			
Cash and investments	<u>\$ (779,940)</u>	<u>\$ 19,624</u>	<u>\$ (760,316)</u>
<u>Cash and Investment Fund Balance - December 31</u>			
Restricted for:			
General government	<u>\$ (779,940)</u>	<u>\$ 19,624</u>	<u>\$ (760,316)</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009

	City/Town Court Cost	Coroner Continuing Education	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax	Certificate Sale	Overweight Vehicle Fines
Additions:							
Agency fund additions	\$ 8,737	\$ 3,218	\$ 705,780	\$ 154,036	\$ 56,600	\$ 22,682	\$ -
Deductions:							
Agency fund deductions	<u>10,108</u>	<u>3,200</u>	<u>442,060</u>	<u>133,398</u>	<u>86,762</u>	<u>2,353</u>	<u>850</u>
Excess (deficiency) of total additions over total deductions	(1,371)	18	263,720	20,638	(30,162)	20,329	(850)
Cash and investment fund balance - beginning	<u>5,054</u>	<u>504</u>	<u>18,399</u>	<u>43</u>	<u>81,571</u>	<u>-</u>	<u>850</u>
Cash and investment fund balance - ending	<u>\$ 3,683</u>	<u>\$ 522</u>	<u>\$ 282,119</u>	<u>\$ 20,681</u>	<u>\$ 51,409</u>	<u>\$ 20,329</u>	<u>\$ -</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Sheriff Response Team	Infraction Judgements	Inheritance Tax	Deferred Compensation	Child Support	Perf
Additions:						
Agency fund additions	\$ 120	\$ 188,515	\$ 530,612	\$ 40,772	\$ 35,588	\$ 190,256
Deductions:						
Agency fund deductions	463	187,547	724,224	40,772	35,588	190,256
Excess (deficiency) of total additions over total deductions	(343)	968	(193,612)	-	-	-
Cash and investment fund balance - beginning	372	10,962	227,365	-	-	179
Cash and investment fund balance - ending	<u>\$ 29</u>	<u>\$ 11,930</u>	<u>\$ 33,753</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 179</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	<u>Federal Taxes</u>	<u>State Tax</u>	<u>Local Tax</u>	<u>Credit Union</u>	<u>Life Insurance</u>	<u>Health Insurance Accrued</u>
Additions:						
Agency fund additions	\$ 638,519	\$ 243,979	\$ 100,662	\$ 153,552	\$ 30,897	\$ 355,647
Deductions:						
Agency fund deductions	<u>638,519</u>	<u>235,648</u>	<u>97,171</u>	<u>153,552</u>	<u>30,906</u>	<u>355,647</u>
Excess (deficiency) of total additions over total deductions	-	8,331	3,491	-	(9)	-
Cash and investment fund balance - beginning	<u>-</u>	<u>20,206</u>	<u>8,402</u>	<u>-</u>	<u>(12)</u>	<u>51</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 28,537</u>	<u>\$ 11,893</u>	<u>\$ -</u>	<u>\$ (21)</u>	<u>\$ 51</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Garnishment	American Family	Cobra Insurance Fund	Special Death Benefit Fee	United Fund	Welfare Trust Clearance
Additions:						
Agency fund additions	\$ 4,889	\$ 78,092	\$ -	\$ 4,915	\$ 1,269	\$ 50
Deductions:						
Agency fund deductions	4,889	78,038	-	5,095	1,269	50
Excess (deficiency) of total additions over total deductions	-	54	-	(180)	-	-
Cash and investment fund balance - beginning	-	31	1,786	530	-	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 85</u>	<u>\$ 1,786</u>	<u>\$ 350</u>	<u>\$ -</u>	<u>\$ -</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	County Innkeeper's Tax	FICA	Mortgage Fee	Interstate Compact Fee	Late Surrender Fees	Police Pension
Additions:						
Agency fund additions	\$ 228,604	\$ 538,237	\$ 5,575	\$ 300	\$ 3,700	\$ 27,214
Deductions:						
Agency fund deductions	228,604	538,237	5,095	300	-	27,214
Excess (deficiency) of total additions over total deductions	-	-	480	-	3,700	-
Cash and investment fund balance - beginning	-	-	320	38	68,250	62
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800</u>	<u>\$ 38</u>	<u>\$ 71,950</u>	<u>\$ 62</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	<u>County Home</u>	<u>Clerk</u>	<u>Probation User Fees</u>	<u>Probation Restitution</u>	<u>Recorder</u>	<u>Recorder ACH Account</u>
Additions:						
Agency fund additions	\$ 168,396	\$ 3,171,300	\$ 122,603	\$ 30,023	\$ 193,403	\$ 144
Deductions:						
Agency fund deductions	<u>148,468</u>	<u>3,131,721</u>	<u>122,603</u>	<u>25,756</u>	<u>193,403</u>	<u>141</u>
Excess (deficiency) of total additions over total deductions	19,928	39,579	-	4,267	-	3
Cash and investment fund balance - beginning	<u>5,757</u>	<u>123,863</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 25,685</u>	<u>\$ 163,442</u>	<u>\$ -</u>	<u>\$ 4,267</u>	<u>\$ -</u>	<u>\$ 3</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Health Checking Account	Surplus Dog Tax	Ditch Surplus	Tax Distributions	After Settlement Collections	Totals
Additions:						
Agency fund additions	\$ 32,361	\$ -	\$ -	\$ 43,405,267	\$ 41,985,765	\$ 93,462,279
Deductions:						
Agency fund deductions	32,361	50	639	43,404,309	42,216,782	93,534,048
Excess (deficiency) of total additions over total deductions	-	(50)	(639)	958	(231,017)	(71,769)
Cash and investment fund balance - beginning	-	50	639	52,884	1,078,435	1,706,591
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,842</u>	<u>\$ 847,418</u>	<u>\$ 1,634,822</u>

DEKALB COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 For The Year Ended December 31, 2009

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.

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 4,470,222
Infrastructure	81,999,668
Buildings	12,703,018
Improvements other than buildings	7,808,336
Machinery and equipment	<u>7,386,997</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 114,368,241</u>

DEKALB COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2009

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital lease:		
Aviation Lease	\$ 705,000	\$ 488,600
Notes and loans payable:		
2002 Aviation Loan	36,888	14,573
2004 Aviation Loan	482,180	59,960
2006 Ambulance Loan	6,327	6,445
2007 Ambulance Loan	8,099	7,659
2009 Ambulance Loan	<u>128,140</u>	<u>37,143</u>
Total governmental activities debt	<u>\$ 1,366,634</u>	<u>\$ 614,380</u>

DEKALB COUNTY  
OTHER REPORT

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

County Auditor

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF DEKALB COUNTY, INDIANA

Compliance

We have audited the compliance of DeKalb County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2009. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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

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

STATE BOARD OF ACCOUNTS

August 16, 2010

DEKALB COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2009

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Direct Grant			
Airport Improvement Program	20.106		
Install Perimeter Fencing (Construction)		3-18-0004-15	\$ 19,431
Install Perimeter Fencing (Construction)		3-18-0004-16	<u>50,002</u>
Total for program			<u>69,433</u>
Pass-Through Indiana Department of Transportation			
Formula Grants for Other Than Urbanized Areas	20.509		<u>80,700</u>
Total for federal grantor agency			<u>150,133</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health	93.069		
Public Health Emergency Preparedness			
Public Health Preparedness & Response for H1N1		H1N1 116-66	20,865
Public Health Preparedness & Response for H1N1		H1N1 116-67	22,596
Public Health Preparedness & Response for Bioterrorism		BPRS 116-2	<u>20,000</u>
Total for program			<u>63,461</u>
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
County Prosecutor's Expenditures			111,052
County Clerk of the Circuit Court Expenditures			21,236
Indirect Cost			16,634
Incentives			<u>2,881</u>
Total for program			<u>151,803</u>
Total for federal grantor agency			<u>215,264</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
State Domestic Emergency Preparedness Equipment Support Program			
Federal Hazmat Training Project	97.004	C44P-9-551A	<u>30,662</u>
State Homeland Security Program (SHSP)			
Structural Collapse Technical Training	97.073	C44P-9-594P	<u>499,280</u>
Total for federal grantor agency			<u>529,942</u>
Total federal awards expended			<u>\$ 895,339</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

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of DeKalb County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. 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.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2009:

Program Title	Federal CFDA Number	2009
Formula Grants For Other Than Urbanized Areas	20.509	\$ <u>80,700</u>

DEKALB COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:  
 Material weaknesses identified? no  
 Significant deficiencies identified that are not considered to be material weaknesses? none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:  
 Material weaknesses identified? no  
 Significant deficiencies identified that are not considered to be material weaknesses? none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
97.073	State Homeland Security Program (SHSP)

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

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

DEKALB COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

DEKALB COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 16, 2010, with John Fetters, Auditor; Benjamin Smaltz, President of the County Council; and Donald Grogg, County Commissioner. Our audit disclosed no material items that warrant comment at this time.