

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

ANNUAL FINANCIAL REPORT

2010

DEKALB COUNTY, INDIANA



**FILED**

07/22/2011

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	John Fetters	01-01-07 to 12-31-14
Treasurer	Holly Albright	01-01-09 to 12-31-12
Clerk	Martha Grimm	01-01-09 to 12-31-12
Sheriff	John Dennis Don Lauer	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Jacqueline Rowan	01-01-09 to 12-31-12
President of the Board of County Commissioners	William Ort Donald Grogg	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Benjamin Smaltz	01-01-10 to 12-31-11



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

TO: THE OFFICIALS OF DEKALB COUNTY, INDIANA

We have audited the accompanying financial statement of DeKalb County (County), for the year ended December 31, 2010. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated June 6, 2011, 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.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial

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

statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

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

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, 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 financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, County Commissioners, County Council, and 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

June 6, 2011



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

TO: THE OFFICIALS OF DEKALB COUNTY, INDIANA

We have audited the financial statement of DeKalb County (County), for the year ended December 31, 2010, and have issued our report thereon dated June 6, 2011. 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 deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

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

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

Compliance and Other Matters

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

This report is intended solely for the information and use of the County's management, County Commissioners, County Council, and 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

June 6, 2011

FINANCIAL STATEMENT(S)

DEKALB COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 3,067,559	\$ 11,669,867	\$ 11,772,305	\$ 2,965,121
Local Road & Street	846,889	419,787	493,599	773,077
Aviation	325,637	113,946	224,892	214,691
Accident Account Report	5,493	4,591	5,053	5,031
Health	272,609	147,049	250,554	169,104
Sheriff Response Team	29	2,750	1,397	1,382
Clerk Perpetuation	23,383	10,192	4,138	29,437
Riverboat Gambling	268,765	252,105	154,423	366,447
Community Corrections State Grant	-	148,010	117,989	30,021
E-911 / Central Dispatch	469,153	381,383	281,787	568,749
Drug Free Community	25,265	24,735	21,003	28,997
Drain Maintenance	1,608,808	956,133	741,899	1,823,042
LEPC Right to Know	21,587	11,872	10,918	22,541
Highway	217,505	1,977,784	2,026,886	168,403
Reappraisal 2006	873,058	277,148	464,114	686,092
Extradition	4,911	5,339	5,404	4,846
Supplemental Juvenile Probation	29,205	6,831	9,492	26,544
Supplemental Adult Probation	278,477	109,474	99,249	288,702
Probation Users Fees	-	147,710	147,710	-
Recorder Perpetuation	48,438	43,824	41,427	50,835
User Fee	161,026	19,236	83	180,179
Covered Bridge Maintenance	23,652	1,850	-	25,502
Health Maintenance	48,287	33,139	26,232	55,194
Home Detention/Project Income	43,301	29,424	38,341	34,384
Pretrial Diversion	167,953	58,824	63,128	163,649
Plat Book Fee	74,273	11,805	-	86,078
County Misdemeanant Fund	45,799	26,433	29,681	42,551
Supplemental Public Defender	7,462	601	1,347	6,716
Corner Perpetuation	9,857	7,196	8,766	8,287
Sheriff Continuing Education	2,889	3,348	295	5,942
Community Transitional Program	28,015	9,444	11,392	26,067
State Homeland Security Grant #2	2,339	5,074	1,125	6,288
Access Indiana Grant	1,389	-	-	1,389
DeKalb Local Plan Grant	5,763	-	-	5,763
USDA Infrastructure Grant	2,300	-	-	2,300
Fire District #3	2,042	200,633	202,596	79
Dart Program Grant	-	246,909	246,909	-
Rainy Day	509,762	632,831	-	1,142,593
Medical Care For Inmates	15,350	1,910	-	17,260
Sales Disclosures	84,280	4,640	-	88,920
K-9 Unit	1,348	500	1,106	742
Law Enforcement Assistance	616	-	-	616
County EDIT Capital Improvement Plan	1,719,689	1,523,751	1,653,507	1,589,933
Sheriff's Commissary	37,367	107,409	112,852	31,924
Memorial	240	-	-	240
Historical Guide Publication	1,532	-	-	1,532
Emergency Disaster	2,648	16	1,531	1,133
Flood Mitigation/Holiday Lakes	139,645	402,667	389,409	152,903
DARE Equipment Grant	168	-	-	168
Tobacco Settlement 2001	61,957	23,608	11,163	74,402
H1N1 Influenza Grant	24,812	79,467	103,917	362
Superior Court Dekko Grant	-	500	-	500
Late Surrender Fees	71,950	1,100	-	73,050
Levy Excess	175,981	29,321	175,981	29,321
Public Health-Bio Terrorism	1,892	10,000	11,676	216
County ID Security Protection/Redacting	13,622	12,679	17,182	9,119
State Homeland Security Grant	12,198	26,794	22,224	16,768
Private Collection Agency/ IV-D	1,172	1,092	856	1,408
Wireless 911 & Equal Shares	146,249	163,113	-	309,362
Sheriff Donation (Drug)	1,975	-	-	1,975
Redevelopment Comm/ SDI TIF	3,148,455	158,074	2,177,369	1,129,160
New Millenium Infrastructure	590,398	-	1,078	589,320
American Heritage Village	103,538	83,631	-	187,169
TIF District	-	1,818,667	1,818,667	-
Adult Administrative Fee	21,395	24,264	21,395	24,264
Juvenile Administrative Fee	1,530	1,645	1,530	1,645
Aviation Loan Repayment	25,333	75,066	73,937	26,462
Immunization Grant	-	6,181	6,166	15
Final HEA 1001-'07 '08 PTRC Homestead Credit	-	155,506	155,506	-

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

DEKALB COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Health Checking Account	-	32,600	32,600	-
Clerk of Circuit Court	163,442	3,381,149	3,430,457	114,134
Probation	4,267	44,086	45,893	2,460
Recorder	-	174,444	155,182	19,262
Sunny Meadows Resident Trust	25,685	143,449	163,104	6,030
Alternative Dispute Resolution	5,514	5,200	5,685	5,029
Dekalb County CDBG Revolving Loan	8,998	34,518	-	43,516
Aviation Lease Rental	243,161	473,462	731,600	(14,977)
Jail Lease Rental	9,378	-	-	9,378
Cumulative Capital Development	1,633,143	468,263	392,605	1,708,801
Cumulative Bridge	1,278,039	466,739	785,100	959,678
CEDIT	-	2,131,941	2,131,941	-
Cumulative Jail	920	-	-	920
General Drain Improvement	1,241,464	102,604	303,605	1,040,463
Public Airport Capital Improvement	85,886	356,482	158,322	284,046
Self Insurance	(779,939)	1,025,910	1,382,872	(1,136,901)
Self Insurance Surplus	19,624	159	-	19,783
Sheriff Pension Service of Process	7,533	83,087	77,971	12,649
Police Retirement	62	26,692	26,692	62
Sheriff Pension Trust	4,198,100	631,379	202,010	4,627,469
City/Town Court Cost	3,683	9,178	8,462	4,399
Coroner Continuing Education	522	3,272	3,472	322
Tax Sale Surplus	282,119	43,584	256,589	69,114
Tax Sale Redemption	20,681	185,643	206,292	32
Surplus Tax	51,408	54,520	27,390	78,538
Fines & Forfeitures	5,767	43,599	44,587	4,779
State Sales Disclosure	885	4,640	5,000	525
Overweight Vehicle Fines	-	190	190	-
Handgun Application	14,942	13,820	1,302	27,460
Infraction Judgements	11,930	179,787	181,208	10,509
Inheritance Tax	33,753	1,708,292	1,185,074	556,971
Property Tax Replacement	-	1,957,578	1,957,578	-
Sheriff Inmate Trust	712	121,443	118,717	3,438
Deferred Compensation	-	42,612	42,612	-
Child Support	-	29,172	29,172	-
PERF	179	191,043	191,043	179
Federal Taxes	-	632,515	632,515	-
State Tax	28,537	243,326	241,164	30,699
Local Tax	11,893	100,994	100,150	12,737
Credit Union	-	127,109	127,109	-
Life Insurance	(21)	33,253	33,262	(30)
Health Insurance Accrued	51	225,804	225,804	51
Garnishment	-	4,199	4,199	-
American Family	85	85,015	84,998	102
Cobra Insurance Fund	1,786	2,965	1,050	3,701
Special Death Benefit Fee	350	3,965	4,100	215
H S A - Annuity	-	12,992	12,992	-
PHP Dental Insurance	-	666	1,674	(1,008)
PHP Health Insurance	-	279,594	467,832	(188,238)
United Fund	-	1,360	1,360	-
Ambulance Replacement	33,495	55,340	51,107	37,728
Education Plate Fee	-	994	788	206
Certificate Sale Fund	20,329	-	8,944	11,385
County Innkeeper's Tax	-	245,933	245,933	-
Financial Institution Tax	45	147,834	73,917	73,962
FICA	-	542,346	542,346	-
Mortgage Fee	800	3,810	4,185	425
Interstate Compact Fee	38	300	300	38
Commercial Vehicle Excise Tax	338	182,724	91,372	91,690
Watercraft Fees	2,960	-	-	2,960
Certified Shares	-	5,872,734	5,872,734	-
H S A - Health Insurance Accrued	-	14,580	14,580	-
YMCA	-	1,868	1,868	-
HEA 1001-2008 State Homestead Credit Fund	754	391,459	392,344	(131)
PTRC/ Homestead Credit Special	39,542	1,833,623	1,833,412	39,753
State Share Delinquent Tax And Penalty	3,552	32,618,958	32,669,914	(47,404)
After Settlement Collections	847,418	44,202,418	43,974,037	1,075,799
<b>Totals</b>	<b>\$ 25,492,030</b>	<b>\$ 124,748,093</b>	<b>\$ 126,261,503</b>	<b>\$ 23,978,620</b>

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

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENT(S)

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement(s) present(s) the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

*B. Basis of Accounting*

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

*C. Cash and Investments*

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

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include, but are not limited to, the following sources:

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

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

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

Utility fees which are comprised mostly of charges for current services.

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

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

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

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

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

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

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

Utility operating expenses which include all outflows for operating the utilities.

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

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

**Note 4. Deposits and Investments**

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

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

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

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

**Note 6. Pension Plan(s)**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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. That report may be obtained by contacting:

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

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

*Funding Policy and Annual Pension Cost*

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

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

**Note 7. Subsequent Events**

In 2011, the DeKalb County Council established the DeKalb County Airport Authority. All funds maintained by the County Auditor pertaining to the airport were subsequently turned over to the Airport Authority and removed from the County's records.

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

**Note 8. *Differences Between Regulatory Statements And County Annual Report***

Immaterial differences exist between the Regulatory Statements and the 2010 County Annual Report. These differences are due to either audit adjustments or audited amounts for county departments which differ from unaudited amounts shown in the 2010 County Annual Report.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the DeKalb County's Annual Report(s) can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	General	Local Road & Street	Aviation	Accident Account Report	Health	Sheriff Response Team	Clerk Perpetuation
Cash and investments - beginning	\$ 3,067,559	\$ 846,889	\$ 325,637	\$ 5,493	\$ 272,609	\$ 29	\$ 23,383
Receipts:							
Taxes	9,331,553	-	6,438	-	111,595	-	-
Licenses and permits	-	-	-	-	23,176	-	-
Intergovernmental	548,647	367,646	490	-	8,503	-	-
Charges for services	590,530	-	-	-	-	-	-
Fines and forfeits	204,981	-	-	-	-	-	-
Other receipts	994,156	52,141	107,018	4,591	3,775	2,750	10,192
Total receipts	<u>11,669,867</u>	<u>419,787</u>	<u>113,946</u>	<u>4,591</u>	<u>147,049</u>	<u>2,750</u>	<u>10,192</u>
Disbursements:							
Personal services	7,794,695	-	52,092	-	232,199	-	-
Supplies	548,898	3,260	25,115	-	5,323	-	-
Other services and charges	2,775,784	238,926	147,460	-	13,032	-	-
Capital outlay	202,414	176,716	225	-	-	-	-
Other disbursements	450,514	74,697	-	5,053	-	1,397	4,138
Total disbursements	<u>11,772,305</u>	<u>493,599</u>	<u>224,892</u>	<u>5,053</u>	<u>250,554</u>	<u>1,397</u>	<u>4,138</u>
Excess (deficiency) of receipts over disbursements	<u>(102,438)</u>	<u>(73,812)</u>	<u>(110,946)</u>	<u>(462)</u>	<u>(103,505)</u>	<u>1,353</u>	<u>6,054</u>
Cash and investments - ending	<u>\$ 2,965,121</u>	<u>\$ 773,077</u>	<u>\$ 214,691</u>	<u>\$ 5,031</u>	<u>\$ 169,104</u>	<u>\$ 1,382</u>	<u>\$ 29,437</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Riverboat Gambling	Community Corrections State Grant	E-911 / Central Dispatch	Drug Free Community	Drain Maintenance	LEPC Right To Know	Highway
Cash and investments - beginning	\$ 268,765	\$ -	\$ 469,153	\$ 25,265	\$ 1,608,808	\$ 21,587	\$ 217,505
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	1,970,820
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	252,105	148,010	381,383	24,735	956,133	11,872	6,964
Total receipts	<u>252,105</u>	<u>148,010</u>	<u>381,383</u>	<u>24,735</u>	<u>956,133</u>	<u>11,872</u>	<u>1,977,784</u>
Disbursements:							
Personal services	-	70,860	165,836	-	-	-	1,159,982
Supplies	-	6,535	212	-	-	-	729,697
Other services and charges	-	12,136	98,697	-	-	204	134,685
Capital outlay	-	28,458	17,042	-	-	4,580	2,522
Other disbursements	154,423	-	-	21,003	741,899	6,134	-
Total disbursements	<u>154,423</u>	<u>117,989</u>	<u>281,787</u>	<u>21,003</u>	<u>741,899</u>	<u>10,918</u>	<u>2,026,886</u>
Excess (deficiency) of receipts over disbursements	<u>97,682</u>	<u>30,021</u>	<u>99,596</u>	<u>3,732</u>	<u>214,234</u>	<u>954</u>	<u>(49,102)</u>
Cash and investments - ending	<u>\$ 366,447</u>	<u>\$ 30,021</u>	<u>\$ 568,749</u>	<u>\$ 28,997</u>	<u>\$ 1,823,042</u>	<u>\$ 22,541</u>	<u>\$ 168,403</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Reappraisal 2006	Extradition	Supplemental Juvenile Probation	Supplemental Adult Probation	Probation Users Fees	Recorder Perpetuation	User Fee
Cash and investments - beginning	\$ 873,058	\$ 4,911	\$ 29,205	\$ 278,477	\$ -	\$ 48,438	\$ 161,026
Receipts:							
Taxes	257,526	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	19,622	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	18,311
Other receipts	-	5,339	6,831	109,474	147,710	43,824	925
Total receipts	<u>277,148</u>	<u>5,339</u>	<u>6,831</u>	<u>109,474</u>	<u>147,710</u>	<u>43,824</u>	<u>19,236</u>
Disbursements:							
Personal services	170,636	-	7,763	94,550	-	-	-
Supplies	685	-	-	-	-	-	-
Other services and charges	292,793	-	1,729	4,699	147,710	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	5,404	-	-	-	41,427	83
Total disbursements	<u>464,114</u>	<u>5,404</u>	<u>9,492</u>	<u>99,249</u>	<u>147,710</u>	<u>41,427</u>	<u>83</u>
Excess (deficiency) of receipts over disbursements	<u>(186,966)</u>	<u>(65)</u>	<u>(2,661)</u>	<u>10,225</u>	<u>-</u>	<u>2,397</u>	<u>19,153</u>
Cash and investments - ending	<u>\$ 686,092</u>	<u>\$ 4,846</u>	<u>\$ 26,544</u>	<u>\$ 288,702</u>	<u>\$ -</u>	<u>\$ 50,835</u>	<u>\$ 180,179</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Covered Bridge Maintenance	Health Maintenance	Home Detention/Project Income	Pretrial Diversion	Plat Book Fee	County Misdemeanant Fund	Supplemental Public Defender
Cash and investments - beginning	\$ 23,652	\$ 48,287	\$ 43,301	\$ 167,953	\$ 74,273	\$ 45,799	\$ 7,462
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	42,301	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,850	33,139	29,424	16,523	11,805	26,433	601
Total receipts	<u>1,850</u>	<u>33,139</u>	<u>29,424</u>	<u>58,824</u>	<u>11,805</u>	<u>26,433</u>	<u>601</u>
Disbursements:							
Personal services	-	14,072	29,529	51,411	-	-	-
Supplies	-	12,160	-	-	-	-	-
Other services and charges	-	-	6,812	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	2,000	11,717	-	29,681	1,347
Total disbursements	<u>-</u>	<u>26,232</u>	<u>38,341</u>	<u>63,128</u>	<u>-</u>	<u>29,681</u>	<u>1,347</u>
Excess (deficiency) of receipts over disbursements	<u>1,850</u>	<u>6,907</u>	<u>(8,917)</u>	<u>(4,304)</u>	<u>11,805</u>	<u>(3,248)</u>	<u>(746)</u>
Cash and investments - ending	<u>\$ 25,502</u>	<u>\$ 55,194</u>	<u>\$ 34,384</u>	<u>\$ 163,649</u>	<u>\$ 86,078</u>	<u>\$ 42,551</u>	<u>\$ 6,716</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Corner Perpetuation	Sheriff Continuing Education	Community Transitional Program	State Homeland Security Grant #2	Access Indiana Grant	DeKalb Local Plan Grant	USDA Infrastructure Grant
Cash and investments - beginning	\$ 9,857	\$ 2,889	\$ 28,015	\$ 2,339	\$ 1,389	\$ 5,763	\$ 2,300
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,196	3,348	9,444	5,074	-	-	-
Total receipts	7,196	3,348	9,444	5,074	-	-	-
Disbursements:							
Personal services	-	-	4,268	-	-	-	-
Supplies	-	-	4	-	-	-	-
Other services and charges	-	-	1,975	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,766	295	5,145	1,125	-	-	-
Total disbursements	8,766	295	11,392	1,125	-	-	-
Excess (deficiency) of receipts over disbursements	(1,570)	3,053	(1,948)	3,949	-	-	-
Cash and investments - ending	\$ 8,287	\$ 5,942	\$ 26,067	\$ 6,288	\$ 1,389	\$ 5,763	\$ 2,300

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Fire District #3	Dart Program Grant	Rainy Day	Medical Care For Inmates	Sales Disclosures	K-9 Unit	Law Enforcement Assistance
Cash and investments - beginning	\$ 2,042	\$ -	\$ 509,762	\$ 15,350	\$ 84,280	\$ 1,348	\$ 616
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	200,633	246,909	632,831	1,910	4,640	500	-
Total receipts	200,633	246,909	632,831	1,910	4,640	500	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	202,596	246,909	-	-	-	1,106	-
Total disbursements	202,596	246,909	-	-	-	1,106	-
Excess (deficiency) of receipts over disbursements	(1,963)	-	632,831	1,910	4,640	(606)	-
Cash and investments - ending	\$ 79	\$ -	\$ 1,142,593	\$ 17,260	\$ 88,920	\$ 742	\$ 616

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	County EDIT Capital Improvement Plan	Sheriff's Commissary	Memorial	Historical Guide Publication	Emergency Disaster	Flood Mitigation/Holiday Lakes	DARE Equipment Grant
Cash and investments - beginning	\$ 1,719,689	\$ 37,367	\$ 240	\$ 1,532	\$ 2,648	\$ 139,645	\$ 168
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,523,751	107,409	-	-	16	402,667	-
Total receipts	1,523,751	107,409	-	-	16	402,667	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,653,507	112,852	-	-	1,531	389,409	-
Total disbursements	1,653,507	112,852	-	-	1,531	389,409	-
Excess (deficiency) of receipts over disbursements	(129,756)	(5,443)	-	-	(1,515)	13,258	-
Cash and investments - ending	\$ 1,589,933	\$ 31,924	\$ 240	\$ 1,532	\$ 1,133	\$ 152,903	\$ 168

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Tobacco Settlement 2001	H1N1 Influenza Grant	Superior Court Dekko Grant	Late Surrender Fees	Levy Excess	Public Health-Bio Terrorism	County ID Security Protection/Redacting
Cash and investments - beginning	\$ 61,957	\$ 24,812	\$ -	\$ 71,950	\$ 175,981	\$ 1,892	\$ 13,622
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	23,608	79,467	500	1,100	29,321	10,000	12,679
Total receipts	<u>23,608</u>	<u>79,467</u>	<u>500</u>	<u>1,100</u>	<u>29,321</u>	<u>10,000</u>	<u>12,679</u>
Disbursements:							
Personal services	-	1,949	-	-	-	-	-
Supplies	2,112	-	-	-	-	-	-
Other services and charges	8,990	101,968	-	-	-	-	-
Capital outlay	61	-	-	-	-	-	-
Other disbursements	-	-	-	-	175,981	11,676	17,182
Total disbursements	<u>11,163</u>	<u>103,917</u>	<u>-</u>	<u>-</u>	<u>175,981</u>	<u>11,676</u>	<u>17,182</u>
Excess (deficiency) of receipts over disbursements	<u>12,445</u>	<u>(24,450)</u>	<u>500</u>	<u>1,100</u>	<u>(146,660)</u>	<u>(1,676)</u>	<u>(4,503)</u>
Cash and investments - ending	<u>\$ 74,402</u>	<u>\$ 362</u>	<u>\$ 500</u>	<u>\$ 73,050</u>	<u>\$ 29,321</u>	<u>\$ 216</u>	<u>\$ 9,119</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	State Homeland Security Grant	Private Collection Agency/ IV-D	Wireless 911 & Equal Shares	Sheriff Donation (Drug)	Redevelopment Commission/ SDI TIF	New Millenium Infrastructure	American Heritage Village
Cash and investments - beginning	\$ 12,198	\$ 1,172	\$ 146,249	\$ 1,975	\$ 3,148,455	\$ 590,398	\$ 103,538
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	163,113	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	26,794	1,092	-	-	158,074	-	83,631
Total receipts	<u>26,794</u>	<u>1,092</u>	<u>163,113</u>	<u>-</u>	<u>158,074</u>	<u>-</u>	<u>83,631</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	22,224	856	-	-	2,177,369	1,078	-
Total disbursements	<u>22,224</u>	<u>856</u>	<u>-</u>	<u>-</u>	<u>2,177,369</u>	<u>1,078</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,570</u>	<u>236</u>	<u>163,113</u>	<u>-</u>	<u>(2,019,295)</u>	<u>(1,078)</u>	<u>83,631</u>
Cash and investments - ending	<u>\$ 16,768</u>	<u>\$ 1,408</u>	<u>\$ 309,362</u>	<u>\$ 1,975</u>	<u>\$ 1,129,160</u>	<u>\$ 589,320</u>	<u>\$ 187,169</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	TIF District	Adult Administrative Fee	Juvenile Administrative Fee	Aviation Loan Repayment	Immunization Grant	Final HEA 1001-'07 '08 PTRC Homestead Credit	Health Checking Account
Cash and investments - beginning	\$ -	\$ 21,395	\$ 1,530	\$ 25,333	\$ -	\$ -	\$ -
Receipts:							
Taxes	1,818,667	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	24,264	1,645	75,066	6,181	155,506	32,600
Total receipts	1,818,667	24,264	1,645	75,066	6,181	155,506	32,600
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	6,166	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,818,667	21,395	1,530	73,937	-	155,506	32,600
Total disbursements	1,818,667	21,395	1,530	73,937	6,166	155,506	32,600
Excess (deficiency) of receipts over disbursements	-	2,869	115	1,129	15	-	-
Cash and investments - ending	\$ -	\$ 24,264	\$ 1,645	\$ 26,462	\$ 15	\$ -	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Clerk of Circuit Court	Probation	Recorder	Sunny Meadows Resident Trust	Alternative Dispute Resolution	DeKalb County CDBG Revolving Loan	Aviation Lease Rental
Cash and investments - beginning	\$ 163,442	\$ 4,267	\$ -	\$ 25,685	\$ 5,514	\$ 8,998	\$ 243,161
Receipts:							
Taxes	-	-	-	-	-	-	439,942
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	33,520
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,381,149	44,086	174,444	143,449	5,200	34,518	-
Total receipts	<u>3,381,149</u>	<u>44,086</u>	<u>174,444</u>	<u>143,449</u>	<u>5,200</u>	<u>34,518</u>	<u>473,462</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	45,893	155,182	163,104	-	-	488,600
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,430,457	-	-	-	5,685	-	243,000
Total disbursements	<u>3,430,457</u>	<u>45,893</u>	<u>155,182</u>	<u>163,104</u>	<u>5,685</u>	<u>-</u>	<u>731,600</u>
Excess (deficiency) of receipts over disbursements	<u>(49,308)</u>	<u>(1,807)</u>	<u>19,262</u>	<u>(19,655)</u>	<u>(485)</u>	<u>34,518</u>	<u>(258,138)</u>
Cash and investments - ending	<u>\$ 114,134</u>	<u>\$ 2,460</u>	<u>\$ 19,262</u>	<u>\$ 6,030</u>	<u>\$ 5,029</u>	<u>\$ 43,516</u>	<u>\$ (14,977)</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Jail Lease Rental	Cumulative Capital Development	Cumulative Bridge	CEDIT	Cumulative Jail	General Drain Improvement
Cash and investments - beginning	\$ 9,378	\$ 1,633,143	\$ 1,278,039	\$ -	\$ 920	\$ 1,241,464
Receipts:						
Taxes	-	427,065	420,627	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	32,541	32,049	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	8,657	14,063	2,131,941	-	102,604
Total receipts	-	468,263	466,739	2,131,941	-	102,604
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	106,897	-	-	-
Other services and charges	-	-	578,203	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	392,605	100,000	2,131,941	-	303,605
Total disbursements	-	392,605	785,100	2,131,941	-	303,605
Excess (deficiency) of receipts over disbursements	-	75,658	(318,361)	-	-	(201,001)
Cash and investments - ending	\$ 9,378	\$ 1,708,801	\$ 959,678	\$ -	\$ 920	\$ 1,040,463

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Public Airport Capital Improvement	Self Insurance	Self Insurance Surplus	Sheriff Pension Service of Process	Police Retirement	Sheriff Pension Trust
Cash and investments - beginning	\$ 85,886	\$ (779,939)	\$ 19,624	\$ 7,533	\$ 62	\$ 4,198,100
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	356,482	1,025,910	159	83,087	26,692	631,379
Total receipts	356,482	1,025,910	159	83,087	26,692	631,379
Disbursements:						
Personal services	-	-	-	-	26,692	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	158,322	-	-	-	-	-
Other disbursements	-	1,382,872	-	77,971	-	202,010
Total disbursements	158,322	1,382,872	-	77,971	26,692	202,010
Excess (deficiency) of receipts over disbursements	198,160	(356,962)	159	5,116	-	429,369
Cash and investments - ending	\$ 284,046	\$ (1,136,901)	\$ 19,783	\$ 12,649	\$ 62	\$ 4,627,469

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	City/Town Court Cost	Coroner Continuing Education	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax	Fines & Forfeitures
Cash and investments - beginning	\$ 3,683	\$ 522	\$ 282,119	\$ 20,681	\$ 51,408	\$ 5,767
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,178	3,272	43,584	185,643	54,520	43,599
Total receipts	9,178	3,272	43,584	185,643	54,520	43,599
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,462	3,472	256,589	206,292	27,390	44,587
Total disbursements	8,462	3,472	256,589	206,292	27,390	44,587
Excess (deficiency) of receipts over disbursements	716	(200)	(213,005)	(20,649)	27,130	(988)
Cash and investments - ending	\$ 4,399	\$ 322	\$ 69,114	\$ 32	\$ 78,538	\$ 4,779

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	State Sales Disclosure	Overweight Vehicle Fines	Handgun Application	Infraction Judgements	Inheritance Tax	Property Tax Replacement
Cash and investments - beginning	\$ 885	\$ -	\$ 14,942	\$ 11,930	\$ 33,753	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,640	190	13,820	179,787	1,708,292	1,957,578
Total receipts	4,640	190	13,820	179,787	1,708,292	1,957,578
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,000	190	1,302	181,208	1,185,074	1,957,578
Total disbursements	5,000	190	1,302	181,208	1,185,074	1,957,578
Excess (deficiency) of receipts over disbursements	(360)	-	12,518	(1,421)	523,218	-
Cash and investments - ending	\$ 525	\$ -	\$ 27,460	\$ 10,509	\$ 556,971	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Sheriff Inmate Trust	Deferred Compensation	Child Support	PERF	Federal Taxes	State Tax
Cash and investments - beginning	\$ 712	\$ -	\$ -	\$ 179	\$ -	\$ 28,537
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	121,443	42,612	29,172	191,043	632,515	243,326
Total receipts	121,443	42,612	29,172	191,043	632,515	243,326
Disbursements:						
Personal services	-	42,612	29,172	191,043	632,515	241,164
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	118,717	-	-	-	-	-
Total disbursements	118,717	42,612	29,172	191,043	632,515	241,164
Excess (deficiency) of receipts over disbursements	2,726	-	-	-	-	2,162
Cash and investments - ending	\$ 3,438	\$ -	\$ -	\$ 179	\$ -	\$ 30,699

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Local Tax	Credit Union	Life Insurance	Health Insurance Accrued	Garnishment	American Family
Cash and investments - beginning	\$ 11,893	\$ -	\$ (21)	\$ 51	\$ -	\$ 85
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	100,994	127,109	33,253	225,804	4,199	85,015
Total receipts	<u>100,994</u>	<u>127,109</u>	<u>33,253</u>	<u>225,804</u>	<u>4,199</u>	<u>85,015</u>
Disbursements:						
Personal services	100,150	127,109	33,262	225,804	4,199	84,998
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>100,150</u>	<u>127,109</u>	<u>33,262</u>	<u>225,804</u>	<u>4,199</u>	<u>84,998</u>
Excess (deficiency) of receipts over disbursements	<u>844</u>	<u>-</u>	<u>(9)</u>	<u>-</u>	<u>-</u>	<u>17</u>
Cash and investments - ending	<u>\$ 12,737</u>	<u>\$ -</u>	<u>\$ (30)</u>	<u>\$ 51</u>	<u>\$ -</u>	<u>\$ 102</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Cobra Insurance Fund	Special Death Benefit Fee	H S A - Annuity	PHP Dental Insurance	PHP Health Insurance	United Fund
Cash and investments - beginning	\$ 1,786	\$ 350	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,965	3,965	12,992	666	279,594	1,360
Total receipts	<u>2,965</u>	<u>3,965</u>	<u>12,992</u>	<u>666</u>	<u>279,594</u>	<u>1,360</u>
Disbursements:						
Personal services	-	-	12,992	666	83,313	1,360
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,050	4,100	-	1,008	384,519	-
Total disbursements	<u>1,050</u>	<u>4,100</u>	<u>12,992</u>	<u>1,674</u>	<u>467,832</u>	<u>1,360</u>
Excess (deficiency) of receipts over disbursements	<u>1,915</u>	<u>(135)</u>	<u>-</u>	<u>(1,008)</u>	<u>(188,238)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,701</u>	<u>\$ 215</u>	<u>\$ -</u>	<u>\$ (1,008)</u>	<u>\$ (188,238)</u>	<u>\$ -</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Ambulance Replacement	Education Plate Fee	Certificate Sale Fund	County Innkeeper's Tax	Financial Institution Tax	FICA
Cash and investments - beginning	\$ 33,495	\$ -	\$ 20,329	\$ -	\$ 45	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	55,340	994	-	245,933	147,834	542,346
Total receipts	55,340	994	-	245,933	147,834	542,346
Disbursements:						
Personal services	-	-	-	-	-	542,346
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	51,107	788	8,944	245,933	73,917	-
Total disbursements	51,107	788	8,944	245,933	73,917	542,346
Excess (deficiency) of receipts over disbursements	4,233	206	(8,944)	-	73,917	-
Cash and investments - ending	\$ 37,728	\$ 206	\$ 11,385	\$ -	\$ 73,962	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Mortgage Fee	Interstate Compact Fee	Commercial Vehicle Excise Tax	Watercraft Fees	Certified Shares	H S A - Health Insurance Accrued
Cash and investments - beginning	\$ 800	\$ 38	\$ 338	\$ 2,960	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,810	300	182,724	-	5,872,734	14,580
Total receipts	3,810	300	182,724	-	5,872,734	14,580
Disbursements:						
Personal services	-	-	-	-	-	14,580
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,185	300	91,372	-	5,872,734	-
Total disbursements	4,185	300	91,372	-	5,872,734	14,580
Excess (deficiency) of receipts over disbursements	(375)	-	91,352	-	-	-
Cash and investments - ending	\$ 425	\$ 38	\$ 91,690	\$ 2,960	\$ -	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	YMCA	HEA 1001-2008 State Homestead Credit Fund	PTRC/ Homestead Credit Special	State Share Delinquent Tax And Penalty	After Settlement Collections	Totals
Cash and investments - beginning	\$ -	\$ 754	\$ 39,542	\$ 3,552	\$ 847,418	\$ 25,492,030
Receipts:						
Taxes	-	-	-	-	-	12,813,413
Licenses and permits	-	-	-	-	-	23,176
Intergovernmental	-	-	-	-	-	3,013,838
Charges for services	-	-	-	-	-	795,944
Fines and forfeits	-	-	-	-	-	223,292
Other receipts	1,868	391,459	1,833,623	32,618,958	44,202,418	107,878,430
Total receipts	1,868	391,459	1,833,623	32,618,958	44,202,418	124,748,093
Disbursements:						
Personal services	1,868	-	-	-	-	12,245,687
Supplies	-	-	-	-	-	1,440,898
Other services and charges	-	-	-	-	-	5,424,748
Capital outlay	-	-	-	-	-	590,340
Other disbursements	-	392,344	1,833,412	32,669,914	43,974,037	106,559,830
Total disbursements	1,868	392,344	1,833,412	32,669,914	43,974,037	126,261,503
Excess (deficiency) of receipts over disbursements	-	(885)	211	(50,956)	228,381	(1,513,410)
Cash and investments - ending	\$ -	\$ (131)	\$ 39,753	\$ (47,404)	\$ 1,075,799	\$ 23,978,620

DEKALB COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 For The Year Ended December 31, 2010

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

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 4,772,759
Infrastructure	84,462,653
Buildings	13,386,091
Improvements other than buildings	7,808,336
Machinery and equipment	7,727,298
Construction in progress	<u>342,213</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 118,499,350</u>

DEKALB COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2010

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Aviation Lease	\$ 240,000	\$ 244,800
Notes and loans payable:		
2002 Aviation Loan	24,737	14,573
2004 Aviation Loan	443,780	65,411
2007 Ambulance Loan	634	637
2009 Ambulance Loan	95,122	37,143
2010 Aviation Loan	<u>167,032</u>	<u>170,079</u>
Total governmental activities debt	<u>\$ 971,305</u>	<u>\$ 532,643</u>

DEKALB COUNTY  
OTHER REPORT(S)

The annual report presented herein was prepared in addition to other official report(s) prepared for the individual County office(s) 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 the DeKalb County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2010. 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 noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

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

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

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

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

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

STATE BOARD OF ACCOUNTS

June 6, 2011

DEKALB COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2010

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		
		AIP-3-18-0004-015-P	\$ 93,588
		AIP-3-18-0004-016-P	2,955
		AIP-3-18-0004-017-P	48,693
		AIP-3-18-0004-018-P	48,014
		AIP-3-18-0004-019-P	<u>160,401</u>
Total for program			<u>353,651</u>
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas	20.509		
ARRA, Formula Grants for Other Than Urbanized Areas	20.509	A249-09-321084	135,924
		A249-09-321084	<u>110,985</u>
Total for program			<u>246,909</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		
		C-44P-0-134A	<u>3,200</u>
Total for federal grantor agency			<u>603,760</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health			
Public Health Emergency Preparedness	93.069		
		H1N1 116-66	17,709
		H1N1 116-67	67,786
		BPRS 116-2	<u>10,000</u>
Total for program			<u>95,495</u>
Immunization Grants	93.268		
		IP 116-68	<u>6,181</u>
Pass-Through Indiana Department of Child Services ARRA, Child Support Enforcement	93.563		
Child Support Enforcement	93.563	ARRA	17,722
		FY 2010	<u>278,414</u>
Total for Program			<u>296,136</u>
Total for federal grantor agency			<u>397,812</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Homeland Security Cluster Homeland Security Grant Program	97.067		
			<u>110,830</u>
Hazard Mitigation Grant	97.039		
		C44P-0-024-A	<u>255,063</u>
Emergency Management Performance Grants	97.042		
		2009-EP-E9-0012	<u>38,720</u>
Law Enforcement Terrorism Prevention Program	97.074		
		C44P-9-759A	<u>12,485</u>
Total for federal grantor agency			<u>417,098</u>
Total federal awards expended			<u>\$ 1,418,670</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

DEKALB COUNTY  
NOTE(S) TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

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

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2010:

Program Title	Federal CFDA Number	2010
Formula Grants for Other Than Urbanized Areas	20.509	\$ 246,909

DEKALB COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I – Summary of Auditor's Results**

Financial Statement(s):

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

Federal Awards:

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

Identification of Major Programs:

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

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

Auditee qualified as low-risk auditee? 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 June 6, 2011, with John Feters, Auditor; Donald Grogg, President of the Board of County Commissioners; Don Kaufman, County Commissioner; Randal Deetz, County Commissioner; and Benjamin Smaltz, President of the County Council. Our audit disclosed no material items that warrant comment at this time.