

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DEKALB COUNTY

DEKALB COUNTY, INDIANA

January 1, 2016 to December 31, 2017



**FILED**  
02/13/2019



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## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jan Bauman	01-01-15 to 12-31-22
County Treasurer	Holly Albright Sandra Wilcox	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Martha Grimm Holly Albright	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Sheriff	Donald Lauer David G. Cserep	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Katie Firestone	01-01-13 to 12-31-20
President of the Board of County Commissioners	Donald D. Grogg	01-01-16 to 12-31-19
President of the County Council	Alan Middleton Richard Ring (interim) Richard Ring	01-01-16 to 06-03-18 06-04-18 to 12-31-18 01-01-19 to 12-31-19
Chief Probation Officer	Katherine Cullum Mark Pomeroy (co-interim) Ryan Hull (co-interim) Michael Lapham	01-01-16 to 04-11-18 04-12-18 to 06-21-18 04-12-18 to 06-21-18 06-22-18 to 12-31-19
County Home Director	Kim Pierson Don Pierson	01-01-16 to 04-30-17 05-01-17 to 12-31-19



**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

TO: THE OFFICIALS OF DEKALB COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of DeKalb County (County), which comprises the financial position and results of operations for the period of January 1, 2016 to December 31, 2017, and the related notes to the financial statement as listed in the Table of Contents.

***Management's Responsibility for the Financial Statement***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2016 to December 31, 2017.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2016 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

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

  
Paul D. Joyce, CPA  
State Examiner

February 7, 2019

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

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DEKALB COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16			Cash and Investments 12-31-16			Cash and Investments 12-31-17		
	Receipts	Disbursements		Receipts	Disbursements		Receipts	Disbursements	
After Settlement Collections	\$ 902,742	\$ 716,519	\$ 902,742	\$ 716,519	\$ 1,733,624	\$ 716,519	\$ 1,733,624		
Inmate Trust	1,359	137,090	136,630	1,819	162,035	158,654	5,200		
Sheriff's Commissary/Escrow	107,331	131,298	154,824	83,805	109,975	89,292	104,488		
Clerk of Circuit Court Trust/ISETS	127,767	3,979,537	3,989,127	118,177	3,866,392	3,865,678	118,891		
Sunny Meadows Residents' Trust	13,160	122,318	127,504	7,974	118,952	122,461	4,465		
General	1,536,747	10,189,072	10,028,837	1,696,982	15,141,735	12,860,068	3,978,649		
Accident Account Report	22,791	7,259	16,045	14,005	7,907	3,057	18,855		
CAGIT County Certified Shares	795,078	3,384,997	2,914,481	1,265,594	42	1,265,636	-		
LIT Economic Development	1,808,078	1,214,827	1,238,795	1,784,110	1,406,942	1,176,255	2,014,797		
PTRC/HSC/CEDIT Hmst Special	30,799	-	994	29,805	-	-	29,805		
City/Town Court Cost	10,085	8,087	14,215	3,957	8,823	4,856	7,924		
Clerk Perpetuation	44,569	32,181	3,153	73,597	34,305	17,048	90,854		
CC Project Income	-	-	-	-	679,091	267,287	411,804		
CC CTP	-	-	-	-	99,066	56,198	42,868		
Surplus Dog	555	-	-	555	-	-	555		
Sales Disclosures	115,800	6,740	-	122,540	6,690	-	129,230		
Covered Bridge Maint	34,752	2,450	292	36,910	2,650	360	39,200		
Cumulative Bridge	416,856	487,853	138,305	766,404	628,577	542,311	852,670		
Cum Capital Development	946,072	467,521	813,061	600,532	1,180,334	1,008,394	772,472		
Drug Free Community	67,962	35,682	-	103,644	34,074	-	137,718		
LEPC Right to Know	25,262	6,585	1,693	30,154	7,092	9,572	27,674		
Extradition	96,568	3,925	84,695	15,798	9,881	8,534	17,145		
Handgun Application	9,243	24,765	6,237	27,771	10,431	18,863	19,339		
General Drain	1,236,153	228,139	388,366	1,075,926	121,959	271,479	926,406		
Health	270,290	265,539	299,299	236,530	253,449	300,064	189,915		
Co.Id Security Prot/Redacting	12,985	3,594	-	16,579	5,089	-	21,668		
Health Maintenance	66,833	49,709	24,110	92,432	16,570	23,467	85,535		
Local Road & Street	1,037,992	384,208	546,463	875,737	990,188	999,601	866,324		
LIT Public Safety-County Share	97,391	1,127,731	940,676	284,446	1,298,229	1,201,786	380,889		
Medical Care for Inmates	9,399	2,000	1,925	9,474	2,065	-	11,539		
County Misdemeanor Fund	70,428	48,758	44,700	74,486	25,725	18,743	81,468		
Highway	1,252,272	2,807,985	2,284,708	1,775,549	3,558,507	2,546,081	2,787,975		
Plat Book Fee	61,714	14,735	24,760	51,689	13,681	11,961	53,409		
Rainy Day	83,765	322,676	80,000	326,441	250,000	-	576,441		
Recorder Perpetuation	106,441	95,276	22,741	178,976	70,249	26,625	222,600		
Sex/Violent Offender Registry	1,749	4,249	55	5,943	4,518	1,180	9,281		
Sheriff Pension Trust Fund	65,410	87,596	60,000	93,006	248,698	195,678	146,026		
Supp Public Defender	1,236	200	-	1,436	206	43	1,599		
Surplus Tax	49,840	148,308	88,530	109,618	35,147	89,647	55,118		
Surveyor Corner Perpetuation	9,124	9,150	7,269	11,005	20,620	2,700	28,925		
Auditor Tax Sale Deed Fee	-	338	338	-	327	327	-		
Tax Sale Redemption	14,450	38,023	50,193	2,280	63,636	48,479	17,437		
Tax Sale Surplus	321,561	210,342	287,485	244,418	508,949	182,748	570,619		
2011 IN LHD Trust Acct Dist	45,584	35,318	31,453	49,449	11,773	19,106	42,116		
Restitution	10,750	56,251	64,784	2,217	17,665	17,609	2,273		
Auditor's Ineligible Deduction	9,238	2,791	1,852	10,177	18,421	9,996	18,602		
Co Elected Officials Training	12,423	3,613	2,014	14,022	5,156	2,127	17,051		
County Offender Transportation	1,575	563	1,344	794	437	-	1,231		
Statewide 911 Fund	338,717	601,102	505,737	434,082	597,753	685,919	345,916		
Adult Administrative Fee	20,809	25,010	20,278	25,541	37,164	10,495	52,210		
Juvenile Administrative Fee	730	520	800	450	550	-	1,000		
Supp Adult Probation	274,334	111,634	129,040	256,928	122,555	126,296	253,187		
Supp Juvenile Probation	15,485	2,465	7,157	10,793	1,582	6,864	5,511		
Alternative Dispute Resolution	(1,382)	4,660	-	3,278	3,880	645	6,513		
User Fee	256,825	75,810	35,444	297,191	67,040	42,035	322,196		

DEKALB COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	
Drain Maintenance	3,310,846	820,020	942,242	3,188,624	1,015,836	734,918	3,469,542
K-9 Unit	1,125	100	1,111	114	25	58	81
Sheriff Donation (Drug)	1,264	-	-	1,264	10,535	10,340	1,459
Dekalb Cty CDBG Revolving Loan	87,516	-	-	87,516	-	-	87,516
Self Insurance	(88,773)	-	-	(88,773)	88,773	-	-
Life Insurance	2,745	33,000	33,392	2,353	25,786	26,212	1,927
Child Support	-	45,811	45,811	-	49,028	49,028	-
Deferred Compensation	-	34,517	34,517	-	31,138	31,138	-
Federal Taxes	-	924,377	924,377	-	987,606	987,606	-
FICA	-	664,044	664,044	-	699,604	699,604	-
Local Tax	-	158,143	158,143	-	167,565	152,478	15,087
PERF	-	238,068	238,065	3	242,455	242,458	-
Roth (Sheriff/Jail)	-	11,002	11,002	-	12,733	12,733	-
State Tax	-	283,647	283,647	-	292,214	266,006	26,208
Garnishment	-	5,962	5,962	-	8,960	8,960	-
Police Retirement	8,188	31,814	39,720	282	35,402	26,713	8,971
Settlement	-	41,497,970	41,497,970	-	43,374,554	43,374,554	-
LOIT Public Safety	-	2,140,626	2,140,626	-	-	-	-
Commercial Vehicle Excise Tax	893	296,318	300,018	(2,807)	173,158	170,351	-
Financial Institution Tax	-	336,118	332,418	3,700	223,823	227,523	-
BPPE Late Fee	-	-	-	-	1,150	-	1,150
Homestead Credit Rebate Fund	12,269	-	-	12,269	-	-	12,269
LOIT PTRC	98,895	4,282,474	4,283,530	97,839	-	97,839	-
State Fines & Forfeitures	6,359	29,134	30,438	5,055	32,474	33,418	4,111
Infraction Judgements	13,374	179,408	183,387	9,395	176,430	172,501	13,324
Overweight Vehicle Fines	285	9,065	7,955	1,395	8,049	9,084	360
Special Death Benefit Fee	235	3,905	3,850	290	4,190	4,125	355
State Sales Disclosure	555	6,565	6,375	745	6,500	6,650	595
Coroner Continuing Education	-	3,722	3,390	332	4,499	4,503	328
Interstate Compact Fee	63	563	438	188	438	626	-
Mortgage Fee-State	300	4,583	4,490	393	4,770	4,805	358
DLGF HMST Property Database	3	1	4	-	37	-	37
Sex/Violent Offender - State	-	466	421	45	498	503	40
Child Restraint Fees	-	550	500	50	275	325	-
Inheritance Tax	12,879	-	286	12,593	-	-	12,593
Education Plate Fee	149	375	394	130	377	263	244
Riverboat Gambling	2,506	250,117	247,654	4,969	250,126	152,494	102,601
Cty Innkeeper's Tax	-	322,610	322,610	-	340,064	340,064	-
PTRC-CAGIT	-	8,562,505	8,562,505	-	2,284,571	2,284,571	-
CEDIT	-	2,224,714	2,224,714	-	-	-	-
93.563 Prosecutor PCA	3,750	2,607	3,631	2,726	1,817	1,319	3,224
93.563 Clerk IV-D Incent ARRA	372	-	-	372	-	372	-
93.563 County IV-D Incentive	120,168	21,896	34,946	107,118	23,147	19,277	110,988
93.563 Pros IV-D Incentive-Pr	-	36,710	-	36,710	-	-	36,710
93.563 Pros IV-D Incentive	56,154	32,943	24,210	64,887	38,780	51,537	52,130
93.563 Clerk IV-D Incentive	122,948	21,896	10,027	134,817	23,147	10,383	147,581
Debt SVC (bldg)- Central Comm	100,640	198,376	191,449	107,567	186,936	193,941	100,562
Debt SVC(equip)lease- Central	2,783	1,016,267	894,000	125,050	840,345	891,000	74,395
Re-Assessment	1,307,965	562,433	558,867	1,311,531	558,150	281,739	1,587,942
LOIT Special Distribution	-	2,066,703	1,169,406	897,297	-	447,741	449,556
Pre Trial Diversion	122,638	66,103	68,163	120,578	74,842	84,223	111,197
Shop With A Cop (Sheriff)	10,521	2,839	1,798	11,562	3,197	1,472	13,287
Flower Donation Fund	-	100	50	50	200	-	250
Sunny Meadows Donation Fund	-	-	-	-	1,000	-	1,000
Redevelopment Comm/SDI TIF	872,380	-	11,473	860,907	-	14,149	846,758
American Heritage Village	541,187	81,009	1,635	620,561	55,813	7,989	668,385

DEKALB COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	12-31-17
New Millennium Infrastructure	217,793	189,759	85,963	321,589	170,514	344,440	147,663
Community Corrections 2011	444	-	444	-	-	-	-
Sheriff Response Team	478	-	-	478	-	-	478
Certificate Sale Fund	13,930	1,000	-	14,930	172,281	187,211	-
Project Income 2013-2014	-	191	191	-	82	82	-
Certificate Sale Surplus Fund	-	-	-	-	2,944	-	2,944
State Grant CommCorr	88,858	335,554	356,691	67,721	14,000	81,721	-
Project Income CommCorr	370,212	340,190	273,951	436,451	-	436,451	-
CTP CommCorr	71,576	30,275	11,203	90,648	-	90,648	-
Sheriff Continuing Education	26,871	9,312	4,396	31,787	8,445	3,434	36,798
GIS Projects	4,000	4,000	-	8,000	7,923	-	15,923
Probation- State Grant	-	43,063	11,998	31,065	-	31,065	-
American Family	2,293	89,851	91,676	468	65,451	61,225	4,694
PHP Health Insurance	134,415	2,265,721	2,184,207	215,929	2,070,634	2,252,659	33,904
Trust Mark Insurance	-	25,938	25,956	(18)	46,163	41,068	5,077
Payroll withhold-HSA Annuity	-	65,996	65,996	-	87,436	87,436	-
Credit Union	-	20,483	20,483	-	-	-	-
United Fund	252	1,014	1,266	-	-	-	-
YMCA	297	6,585	6,881	1	15,623	14,168	1,456
IN Sheriff 457(B)	-	10,700	10,700	-	10,750	10,750	-
Local Income Tax-PTR	-	-	-	-	4,670,694	4,478,418	192,276
Blocking RR Crossing Fines	-	-	-	-	3,800	-	3,800
LOIT 2016 Special Distribution	-	4,597,920	4,597,920	-	-	-	-
LIT Certified Shares	-	-	-	-	9,165,519	9,165,519	-
LIT Economic Development (EDIT)	-	-	-	-	2,372,820	2,372,820	-
Retrofit Proj-HmidSec	6,976	-	2,802	4,174	-	-	4,174
Emergency Disaster	1,029	-	-	1,029	-	-	1,029
93.069 Public Health Bio-Terr	2,785	18,086	18,299	2,572	33,164	33,164	2,572
93.074 Ebola Supplemental	-	17,508	17,508	-	14,799	14,799	-
83.534 St Homeland Security Gr	26,683	54,415	50,577	30,521	17,290	22,404	25,407
Fire District #3	2	62	-	64	-	-	64
20.601 Operation Pullover	328	9,952	9,697	583	10,898	12,999	(1,518)
State Homeland Security Grant2	1,563	-	-	1,563	1,650	1,549	1,664
JAG/State Recovery Works Grant	-	-	-	-	-	34,207	(34,207)
20.509 DART Program Grant	-	428,756	428,756	-	292,576	292,576	-
DART Capital (VEH ETC)	-	-	-	-	28,172	28,172	-
School Resource Officer Fund	59,743	63,600	49,788	73,555	7,500	56,241	24,814
Dekalb Local Plan Grant	5,763	-	-	5,763	-	-	5,763
Sheriff Inmate GED Classes	21	4,020	1,540	2,501	30	2,501	30
IPEP Safety Grants	-	-	-	-	27,440	27,440	-
Access Indiana Grant	1,389	-	-	1,389	-	-	1,389
State Grant CommCorr (even yrs)	-	-	-	-	193,434	190,753	2,681
State Grant CC-Juv (even year)	-	-	-	-	87,412	76,064	11,348
Probation- State Grant	-	-	-	-	54,430	54,430	-
PUB DEF - JAG Grant	-	-	-	-	21,827	-	21,827
State Grant CommCorr (odd yrs)	-	-	-	-	199,813	113,527	86,286
State Grant CC-Juv (odd year)	-	-	-	-	55,429	34,964	20,465
Probation- State Grant (odd yr)	-	-	-	-	62,863	40,926	21,937
Court Reform Grant	-	-	-	-	9,864	9,864	-
Superior Court Dekko Grant	500	-	-	500	-	-	500
Historical Guide Publication	95	-	-	95	-	-	95
<b>Totals</b>	<b>\$ 20,639,175</b>	<b>\$ 103,873,126</b>	<b>\$ 101,357,701</b>	<b>\$ 23,154,600</b>	<b>\$ 105,985,093</b>	<b>\$ 101,876,032</b>	<b>\$ 27,263,661</b>

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

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENT

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

*A. Reporting Entity*

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

The accompanying financial statement presents the financial information for the County.

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

*C. Cash and Investments*

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

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

*Taxes.* Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

**E. Disbursements**

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

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

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

**F. *Interfund Transfers***

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

**G. *Fund Accounting***

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

**Note 2. *Budgets***

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

**Note 3. *Property Taxes***

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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  
(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, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy and Annual Pension Cost*

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

**B. County Police Retirement Plan**

*Plan Description*

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

*Funding Policy*

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

**C. County Police Benefit Plan**

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. In 2017, this is a result of grant funds receiving reimbursement for expenditures made by the County that were not received by December 31, 2017. In 2016, the Self Insurance fund, Commercial Vehicle Excise Tax fund, and Trust Mark Insurance fund had cash deficits due to posting errors that were corrected in 2017.

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. *Holding Corporation***

The County has entered into a capital lease with DeKalb County Dispatch Center Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the years 2016 and 2017 totaled \$894,000 and \$891,000, respectively.

**Note 9. *Subsequent Events***

On February 22, 2018, Board of County Commissioners were awarded a grant in the amount of \$2,079,979 for the Community Crossings County Road Project.

On April 20, 2018, the Board County Commissioners awarded a bid in the amount of \$2,454,459 to Geiger Excavating Inc. for the Community Corrections Facility project.

On July 23, 2018, the Board County Commissioners awarded a bid in the amount of \$4,372,700 to Mosaic Building Solutions for the Community Corrections Building Construction base bid.

On February 5, 2018, the County Council approved the issuance of general obligation bonds in the amount of \$6,705,000 for a new Community Corrections Center.

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#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	After Settlement Collections	Inmate Trust	Sheriff's Commissary/Escrow	Clerk of Circuit Court Trust/ISETS	Sunny Meadows Residents' Trust	General	Accident Account Report	CAGIT County Certified Shares
Cash and investments - beginning	\$ 902,742	\$ 1,359	\$ 107,331	\$ 127,767	\$ 13,160	\$ 1,536,747	\$ 22,791	\$ 795,078
Receipts:								
Taxes	716,519	-	-	-	-	7,186,492	-	-
Licenses and permits	-	-	-	-	-	76,302	-	-
Intergovernmental receipts	-	-	-	-	-	1,036,996	-	3,147,943
Charges for services	-	-	-	-	-	706,064	-	-
Fines and forfeits	-	-	-	-	-	188,701	-	-
Other receipts	-	137,090	131,298	3,979,537	122,318	994,517	7,259	237,054
Total receipts	716,519	137,090	131,298	3,979,537	122,318	10,189,072	7,259	3,384,997
Disbursements:								
Personal services	-	-	-	-	-	6,712,771	-	2,363,041
Supplies	-	-	-	-	-	370,686	8,355	54,245
Other services and charges	-	-	-	-	-	2,938,192	1,104	476,045
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	7,188	6,586	21,150
Other disbursements	902,742	136,630	154,824	3,989,127	127,504	-	-	-
Total disbursements	902,742	136,630	154,824	3,989,127	127,504	10,028,837	16,045	2,914,481
Excess (deficiency) of receipts over disbursements	(186,223)	460	(23,526)	(9,590)	(5,186)	160,235	(8,786)	470,516
Cash and investments - ending	\$ 716,519	\$ 1,819	\$ 83,805	\$ 118,177	\$ 7,974	\$ 1,696,982	\$ 14,005	\$ 1,265,594

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	LIT Economic Development	PTRC/HSC/CEDIT Hmst Special	City/Town Court Cost	Clerk Perpetuation	CC Project Income	CC CTP	Surplus Dog	Sales Disclosures
Cash and investments - beginning	\$ 1,808,078	\$ 30,799	\$ 10,085	\$ 44,569	\$ -	\$ -	\$ 555	\$ 115,800
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,214,827	-	8,087	32,181	-	-	-	6,740
Total receipts	1,214,827	-	8,087	32,181	-	-	-	6,740
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	138,555	-	-	-	-	-	-	-
Other services and charges	1,060,654	994	14,215	3,153	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	39,586	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,238,795	994	14,215	3,153	-	-	-	-
Excess (deficiency) of receipts over disbursements	(23,968)	(994)	(6,128)	29,028	-	-	-	6,740
Cash and investments - ending	\$ 1,784,110	\$ 29,805	\$ 3,957	\$ 73,597	\$ -	\$ -	\$ 555	\$ 122,540

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Covered Bridge Maint	Cumulative Bridge	Cum Capital Development	Drug Free Community	LEPC Right to Know	Extradition	Handgun Application
Cash and investments - beginning	\$ 34,752	\$ 416,856	\$ 946,072	\$ 67,962	\$ 25,262	\$ 96,568	\$ 9,243
Receipts:							
Taxes	-	434,387	423,300	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	30,862	30,075	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,450	22,604	14,146	35,682	6,585	3,925	24,765
Total receipts	2,450	487,853	467,521	35,682	6,585	3,925	24,765
Disbursements:							
Personal services	-	8,262	-	-	260	-	-
Supplies	55	63,711	40,623	-	112	-	3,037
Other services and charges	237	64,457	280,303	-	708	4,953	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,875	492,135	-	613	79,742	3,200
Other disbursements	-	-	-	-	-	-	-
Total disbursements	292	138,305	813,061	-	1,693	84,695	6,237
Excess (deficiency) of receipts over disbursements	2,158	349,548	(345,540)	35,682	4,892	(80,770)	18,528
Cash and investments - ending	\$ 36,910	\$ 766,404	\$ 600,532	\$ 103,644	\$ 30,154	\$ 15,798	\$ 27,771

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	General Drain	Health	Co.Id Security Prot/Redacting	Health Maintenance	Local Road & Street	LIT Public Safety-County Share	Medical Care for Inmates
Cash and investments - beginning	\$ 1,236,153	\$ 270,290	\$ 12,985	\$ 66,833	\$ 1,037,992	\$ 97,391	\$ 9,399
Receipts:							
Taxes	-	201,602	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	14,329	-	-	350,884	-	-
Charges for services	-	46,938	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	228,139	2,670	3,594	49,709	33,324	1,127,731	2,000
Total receipts	228,139	265,539	3,594	49,709	384,208	1,127,731	2,000
Disbursements:							
Personal services	-	275,601	-	10,860	-	627,897	-
Supplies	-	7,907	-	12,819	1,702	15,130	-
Other services and charges	388,366	11,876	-	431	258,324	290,867	1,925
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	3,915	-	-	286,437	6,782	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	388,366	299,299	-	24,110	546,463	940,676	1,925
Excess (deficiency) of receipts over disbursements	(160,227)	(33,760)	3,594	25,599	(162,255)	187,055	75
Cash and investments - ending	\$ 1,075,926	\$ 236,530	\$ 16,579	\$ 92,432	\$ 875,737	\$ 284,446	\$ 9,474

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	County Misdemeanant Fund	Highway	Plat Book Fee	Rainy Day	Recorder Perpetuation	Sex/Violent Offender Registry	Sheriff Pension Trust Fund
Cash and investments - beginning	\$ 70,428	\$ 1,252,272	\$ 61,714	\$ 83,765	\$ 106,441	\$ 1,749	\$ 65,410
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,781,664	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	48,758	26,321	14,735	322,676	95,276	4,249	87,596
Total receipts	48,758	2,807,985	14,735	322,676	95,276	4,249	87,596
Disbursements:							
Personal services	-	1,187,979	20,082	-	-	-	-
Supplies	29,474	674,507	-	-	-	-	-
Other services and charges	4,590	408,390	814	80,000	22,741	55	60,000
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	10,636	13,832	3,864	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	44,700	2,284,708	24,760	80,000	22,741	55	60,000
Excess (deficiency) of receipts over disbursements	4,058	523,277	(10,025)	242,676	72,535	4,194	27,596
Cash and investments - ending	\$ 74,486	\$ 1,775,549	\$ 51,689	\$ 326,441	\$ 178,976	\$ 5,943	\$ 93,006

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Supp Public Defender	Surplus Tax	Surveyor Corner Perpetuation	Auditor Tax Sale Deed Fee	Tax Sale Redemption	Tax Sale Surplus	2011 IN LHD Trust Acct Dist
Cash and investments - beginning	\$ 1,236	\$ 49,840	\$ 9,124	\$ -	\$ 14,450	\$ 321,561	\$ 45,584
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	200	148,308	9,150	338	38,023	210,342	35,318
Total receipts	200	148,308	9,150	338	38,023	210,342	35,318
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	32	-	-	-	5,681
Other services and charges	-	88,530	7,237	338	50,193	287,485	1,025
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	24,747
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	88,530	7,269	338	50,193	287,485	31,453
Excess (deficiency) of receipts over disbursements	200	59,778	1,881	-	(12,170)	(77,143)	3,865
Cash and investments - ending	\$ 1,436	\$ 109,618	\$ 11,005	\$ -	\$ 2,280	\$ 244,418	\$ 49,449

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	<u>Restitution</u>	<u>Auditor's Ineligible Deduction</u>	<u>Co Elected Officials Training</u>	<u>County Offender Transportation</u>	<u>Statewide 911 Fund</u>	<u>Adult Administrative Fee</u>	<u>Juvenile Administrative Fee</u>
Cash and investments - beginning	\$ 10,750	\$ 9,238	\$ 12,423	\$ 1,575	\$ 338,717	\$ 20,809	\$ 730
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	2,791	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	56,251	-	3,613	563	601,102	25,010	520
Total receipts	56,251	2,791	3,613	563	601,102	25,010	520
Disbursements:							
Personal services	-	-	-	-	485,840	-	-
Supplies	-	-	-	-	1,310	-	-
Other services and charges	-	794	2,014	1,344	18,587	20,278	800
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,058	-	-	-	-	-
Other disbursements	64,784	-	-	-	-	-	-
Total disbursements	64,784	1,852	2,014	1,344	505,737	20,278	800
Excess (deficiency) of receipts over disbursements	(8,533)	939	1,599	(781)	95,365	4,732	(280)
Cash and investments - ending	\$ 2,217	\$ 10,177	\$ 14,022	\$ 794	\$ 434,082	\$ 25,541	\$ 450

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Supp Adult Probation	Supp Juvenile Probation	Alternative Dispute Resolution	User Fee	Drain Maintenance	K-9 Unit	Sheriff Donation (Drug)
Cash and investments - beginning	\$ 274,334	\$ 15,485	\$ (1,382)	\$ 256,825	\$ 3,310,846	\$ 1,125	\$ 1,264
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	111,634	2,465	4,660	75,810	820,020	100	-
Total receipts	111,634	2,465	4,660	75,810	820,020	100	-
Disbursements:							
Personal services	107,627	5,700	-	31,800	-	-	-
Supplies	-	-	-	-	-	811	-
Other services and charges	10,773	1,457	-	3,644	942,242	300	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	10,640	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	129,040	7,157	-	35,444	942,242	1,111	-
Excess (deficiency) of receipts over disbursements	(17,406)	(4,692)	4,660	40,366	(122,222)	(1,011)	-
Cash and investments - ending	\$ 256,928	\$ 10,793	\$ 3,278	\$ 297,191	\$ 3,188,624	\$ 114	\$ 1,264

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Dekalb Cty CDBG Revolving Loan	Self Insurance	Life Insurance	Child Support	Deferred Compensation	Federal Taxes	FICA
Cash and investments - beginning	\$ 87,516	\$ (88,773)	\$ 2,745	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	33,000	45,811	34,517	924,377	664,044
Total receipts	-	-	33,000	45,811	34,517	924,377	664,044
Disbursements:							
Personal services	-	-	33,021	45,811	34,517	924,377	664,044
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	371	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	33,392	45,811	34,517	924,377	664,044
Excess (deficiency) of receipts over disbursements	-	-	(392)	-	-	-	-
Cash and investments - ending	\$ 87,516	\$ (88,773)	\$ 2,353	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Local Tax	PERF	Roth (Sheriff/Jail)	State Tax	Garnishment	Police Retirement	Settlement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,188	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	37,851,069
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	2,223,004
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	158,143	238,068	11,002	283,647	5,962	31,814	1,423,897
Total receipts	158,143	238,068	11,002	283,647	5,962	31,814	41,497,970
Disbursements:							
Personal services	158,143	238,065	11,002	283,647	5,962	39,720	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	41,497,970
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	158,143	238,065	11,002	283,647	5,962	39,720	41,497,970
Excess (deficiency) of receipts over disbursements	-	3	-	-	-	(7,906)	-
Cash and investments - ending	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ 282	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	LOIT Public Safety	Commercial Vehicle Excise Tax	Financial Institution Tax	BPPE Late Fee	Homestead Credit Rebate Fund	LOIT PTRC	State Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ 893	\$ -	\$ -	\$ 12,269	\$ 98,895	\$ 6,359
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,140,626	296,318	336,118	-	-	4,282,474	29,134
Total receipts	2,140,626	296,318	336,118	-	-	4,282,474	29,134
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,140,626	300,018	332,418	-	-	4,283,530	30,438
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,140,626	300,018	332,418	-	-	4,283,530	30,438
Excess (deficiency) of receipts over disbursements	-	(3,700)	3,700	-	-	(1,056)	(1,304)
Cash and investments - ending	\$ -	\$ (2,807)	\$ 3,700	\$ -	\$ 12,269	\$ 97,839	\$ 5,055

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit Fee	State Sales Disclosure	Coroner Continuing Education	Interstate Compact Fee	Mortgage Fee-State
Cash and investments - beginning	\$ 13,374	\$ 285	\$ 235	\$ 555	\$ -	\$ 63	\$ 300
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	179,408	9,065	3,905	6,565	3,722	563	4,583
Total receipts	179,408	9,065	3,905	6,565	3,722	563	4,583
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	183,387	7,955	3,850	6,375	3,390	438	4,490
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	183,387	7,955	3,850	6,375	3,390	438	4,490
Excess (deficiency) of receipts over disbursements	(3,979)	1,110	55	190	332	125	93
Cash and investments - ending	\$ 9,395	\$ 1,395	\$ 290	\$ 745	\$ 332	\$ 188	\$ 393

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	DLGF HMST Property Database	Sex/Violent Offender - State	Child Restraint Fees	Inheritance Tax	Education Plate Fee	Riverboat Gambling	Cty Innkeeper's Tax
Cash and investments - beginning	\$ 3	\$ -	\$ -	\$ 12,879	\$ 149	\$ 2,506	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	1	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	466	550	-	375	250,117	322,610
Total receipts	1	466	550	-	375	250,117	322,610
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	4	421	500	-	394	247,654	322,610
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	286	-	-	-
Total disbursements	4	421	500	286	394	247,654	322,610
Excess (deficiency) of receipts over disbursements	(3)	45	50	(286)	(19)	2,463	-
Cash and investments - ending	\$ -	\$ 45	\$ 50	\$ 12,593	\$ 130	\$ 4,969	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	PTRC-CAGIT	CEDIT	93.563 Prosecutor PCA	93.563 Clerk IV-D Incent ARRA	93.563 County IV-D Incentive	93.563 Pros IV-D Incentive-Pr	93.563 Pros IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ 3,750	\$ 372	\$ 120,168	\$ -	\$ 56,154
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	8,562,505	2,224,714	2,607	-	21,896	36,710	32,943
Total receipts	8,562,505	2,224,714	2,607	-	21,896	36,710	32,943
Disbursements:							
Personal services	-	-	-	-	28,807	-	3,965
Supplies	-	-	-	-	-	-	-
Other services and charges	8,562,505	2,224,714	3,631	-	6,139	-	20,245
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	8,562,505	2,224,714	3,631	-	34,946	-	24,210
Excess (deficiency) of receipts over disbursements	-	-	(1,024)	-	(13,050)	36,710	8,733
Cash and investments - ending	\$ -	\$ -	\$ 2,726	\$ 372	\$ 107,118	\$ 36,710	\$ 64,887

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	93.563 Clerk IV-D Incentive	DEBT SVC (bldg)- Central Comm	Debt SVC(equip)lease- Central	Re-Assessment	LOIT Special Distribution	Pre Trial Diversion	Shop With A Cop (Sheriff)
Cash and investments - beginning	\$ 122,948	\$ 100,640	\$ 2,783	\$ 1,307,965	\$ -	\$ 122,638	\$ 10,521
Receipts:							
Taxes	-	185,307	949,347	525,115	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	13,069	66,920	37,318	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	21,896	-	-	-	2,066,703	66,103	2,839
Total receipts	21,896	198,376	1,016,267	562,433	2,066,703	66,103	2,839
Disbursements:							
Personal services	-	-	-	143,650	-	61,887	-
Supplies	-	-	-	1,983	399,045	119	1,798
Other services and charges	10,027	191,449	894,000	413,234	661,911	1,227	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	108,450	4,930	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	10,027	191,449	894,000	558,867	1,169,406	68,163	1,798
Excess (deficiency) of receipts over disbursements	11,869	6,927	122,267	3,566	897,297	(2,060)	1,041
Cash and investments - ending	\$ 134,817	\$ 107,567	\$ 125,050	\$ 1,311,531	\$ 897,297	\$ 120,578	\$ 11,562

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Flower Donation Fund	Sunny Meadows Donation Fund	Redevelopment Comm/SDI TIF	American Heritage Village	New Millennium Infrastructure	Community Corrections 2011	Sheriff Response Team
Cash and investments - beginning	\$ -	\$ -	\$ 872,380	\$ 541,187	\$ 217,793	\$ 444	\$ 478
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	100	-	-	81,009	189,759	-	-
Total receipts	100	-	-	81,009	189,759	-	-
Disbursements:							
Personal services	-	-	-	-	-	444	-
Supplies	50	-	-	-	-	-	-
Other services and charges	-	-	11,473	1,635	2,595	-	-
Debt service - principal and interest	-	-	-	-	83,368	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	50	-	11,473	1,635	85,963	444	-
Excess (deficiency) of receipts over disbursements	50	-	(11,473)	79,374	103,796	(444)	-
Cash and investments - ending	\$ 50	\$ -	\$ 860,907	\$ 620,561	\$ 321,589	\$ -	\$ 478

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Certificate Sale Fund	Project Income 2013-2014	Certificate Sale Surplus Fund	State Grant CommCorr	Project Income CommCorr	CTP CommCorr	Sheriff Continuing Education
Cash and investments - beginning	\$ 13,930	\$ -	\$ -	\$ 88,858	\$ 370,212	\$ 71,576	\$ 26,871
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,000	191	-	335,554	340,190	30,275	9,312
Total receipts	1,000	191	-	335,554	340,190	30,275	9,312
Disbursements:							
Personal services	-	-	-	188,912	227,131	11,203	-
Supplies	-	-	-	18,353	2,560	-	1,696
Other services and charges	-	-	-	90,655	16,476	-	2,700
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	8,357	6,073	-	-
Other disbursements	-	191	-	50,414	21,711	-	-
Total disbursements	-	191	-	356,691	273,951	11,203	4,396
Excess (deficiency) of receipts over disbursements	1,000	-	-	(21,137)	66,239	19,072	4,916
Cash and investments - ending	\$ 14,930	\$ -	\$ -	\$ 67,721	\$ 436,451	\$ 90,648	\$ 31,787

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	GIS Projects	Probation- State Grant	American Family	PHP Health Insurance	Trust Mark Insurance	Payroll withhold-HSA Annuity	Credit Union
Cash and investments - beginning	\$ 4,000	\$ -	\$ 2,293	\$ 134,415	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,000	43,063	89,851	2,265,721	25,938	65,996	20,483
Total receipts	4,000	43,063	89,851	2,265,721	25,938	65,996	20,483
Disbursements:							
Personal services	-	9,892	88,826	433,540	25,751	65,996	20,483
Supplies	-	-	-	-	-	-	-
Other services and charges	-	130	2,850	1,750,667	205	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,976	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	11,998	91,676	2,184,207	25,956	65,996	20,483
Excess (deficiency) of receipts over disbursements	4,000	31,065	(1,825)	81,514	(18)	-	-
Cash and investments - ending	\$ 8,000	\$ 31,065	\$ 468	\$ 215,929	\$ (18)	\$ -	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	United Fund	YMCA	IN Sheriff 457(B)	Local Income Tax-PTR	Blocking RR Crossing Fines	LOIT 2016 Special Distribution	LIT Certified Shares
Cash and investments - beginning	\$ 252	\$ 297	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	4,597,920	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,014	6,585	10,700	-	-	-	-
Total receipts	1,014	6,585	10,700	-	-	4,597,920	-
Disbursements:							
Personal services	1,266	6,881	10,700	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	4,597,920	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,266	6,881	10,700	-	-	4,597,920	-
Excess (deficiency) of receipts over disbursements	(252)	(296)	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	LIT Economic Development (EDIT)	Retrofit Proj-HmlSec	Emergency Disaster	93.069 Public Health Bio-Terr	93.074 Ebola Supplemental	83.534 St Homeland Security Gr	Fire District #3
Cash and investments - beginning	\$ -	\$ 6,976	\$ 1,029	\$ 2,785	\$ -	\$ 26,683	\$ 2
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	18,086	17,508	54,415	62
Total receipts	-	-	-	18,086	17,508	54,415	62
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	3,549	5,421	-	-
Other services and charges	-	2,802	-	8,700	7,562	19,154	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	6,050	4,525	31,423	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	2,802	-	18,299	17,508	50,577	-
Excess (deficiency) of receipts over disbursements	-	(2,802)	-	(213)	-	3,838	62
Cash and investments - ending	\$ -	\$ 4,174	\$ 1,029	\$ 2,572	\$ -	\$ 30,521	\$ 64

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	20.601 Operation Pullover	State Homeland Security Grant2	JAG/State Recovery Works Grant	20.509 DART Program Grant	DART Capital (VEH ETC)	School Resource Officer Fund	Dekalb Local Plan Grant
Cash and investments - beginning	\$ 328	\$ 1,563	\$ -	\$ -	\$ -	\$ 59,743	\$ 5,763
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,952	-	-	428,756	-	63,600	-
Total receipts	9,952	-	-	428,756	-	63,600	-
Disbursements:							
Personal services	9,614	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	83	-	-	428,756	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	49,788	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	9,697	-	-	428,756	-	49,788	-
Excess (deficiency) of receipts over disbursements	255	-	-	-	-	13,812	-
Cash and investments - ending	\$ 583	\$ 1,563	\$ -	\$ -	\$ -	\$ 73,555	\$ 5,763

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Sheriff Inmate GED Classes	IPEP Safety Grants	Access Indiana Grant	State Grant CommCorr (even yrs)	State Grant CC-Juv (even year)	Probation- State Grant	PUB DEF - JAG Grant
Cash and investments - beginning	\$ 21	\$ -	\$ 1,389	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,020	-	-	-	-	-	-
Total receipts	4,020	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,540	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,540	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	2,480	-	-	-	-	-	-
Cash and investments - ending	\$ 2,501	\$ -	\$ 1,389	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	State Grant CommCorr (odd yrs)	State Grant CC-Juv (odd year)	Probation- State Grant (odd yr)	Court Reform Grant	Superior Court Dekko Grant	Historical Guide Publication	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 95	\$ 20,639,175
Receipts:							
Taxes	-	-	-	-	-	-	48,473,138
Licenses and permits	-	-	-	-	-	-	76,302
Intergovernmental receipts	-	-	-	-	-	-	14,330,984
Charges for services	-	-	-	-	-	-	755,794
Fines and forfeits	-	-	-	-	-	-	188,701
Other receipts	-	-	-	-	-	-	40,048,207
Total receipts	-	-	-	-	-	-	103,873,126
Disbursements:							
Personal services	-	-	-	-	-	-	15,614,977
Supplies	-	-	-	-	-	-	1,863,326
Other services and charges	-	-	-	-	-	-	77,112,259
Debt service - principal and interest	-	-	-	-	-	-	83,368
Capital outlay	-	-	-	-	-	-	1,235,558
Other disbursements	-	-	-	-	-	-	5,448,213
Total disbursements	-	-	-	-	-	-	101,357,701
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	2,515,425
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 95	\$ 23,154,600

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	After Settlement Collections	Inmate Trust	Sheriff's Commissary/Escrow	Clerk of Circuit Court Trust/SETS	Sunny Meadows Residents' Trust	General	Accident Account Report	CAGIT County Certified Shares
Cash and investments - beginning	\$ 716,519	\$ 1,819	\$ 83,805	\$ 118,177	\$ 7,974	\$ 1,696,982	\$ 14,005	\$ 1,265,594
Receipts:								
Taxes	1,733,624	-	-	-	-	7,335,446	-	-
Licenses and permits	-	-	-	-	-	63,687	-	-
Intergovernmental receipts	-	-	-	-	-	4,226,739	-	-
Charges for services	-	-	-	-	-	362,571	-	-
Fines and forfeits	-	-	-	-	-	190,653	-	-
Other receipts	-	162,035	109,975	3,866,392	118,952	2,962,639	7,907	42
Total receipts	1,733,624	162,035	109,975	3,866,392	118,952	15,141,735	7,907	42
Disbursements:								
Personal services	-	-	-	-	-	9,284,800	-	-
Supplies	-	-	-	-	-	459,258	2,145	-
Other services and charges	-	-	-	-	-	2,969,233	912	1,265,636
Capital outlay	-	-	-	-	-	58,005	-	-
Other disbursements	716,519	158,654	89,292	3,865,678	122,461	88,772	-	-
Total disbursements	716,519	158,654	89,292	3,865,678	122,461	12,860,068	3,057	1,265,636
Excess (deficiency) of receipts over disbursements	1,017,105	3,381	20,683	714	(3,509)	2,281,667	4,850	(1,265,594)
Cash and investments - ending	\$ 1,733,624	\$ 5,200	\$ 104,488	\$ 118,891	\$ 4,465	\$ 3,978,649	\$ 18,855	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	LIT Economic Development	PTRC/HSC/CEDIT Hmst Special	City/Town Court Cost	Clerk Perpetuation	CC Project Income	CC CTP	Surplus Dog	Sales Disclosures
Cash and investments - beginning	\$ 1,784,110	\$ 29,805	\$ 3,957	\$ 73,597	\$ -	\$ -	\$ 555	\$ 122,540
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,406,942	-	8,823	34,305	679,091	99,066	-	6,690
Total receipts	1,406,942	-	8,823	34,305	679,091	99,066	-	6,690
Disbursements:								
Personal services	-	-	-	-	255,958	26,232	-	-
Supplies	141,612	-	-	6,997	49	-	-	-
Other services and charges	664,969	-	4,856	-	10,985	2,771	-	-
Capital outlay	369,674	-	-	10,051	295	27,195	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,176,255	-	4,856	17,048	267,287	56,198	-	-
Excess (deficiency) of receipts over disbursements	230,687	-	3,967	17,257	411,804	42,868	-	6,690
Cash and investments - ending	\$ 2,014,797	\$ 29,805	\$ 7,924	\$ 90,854	\$ 411,804	\$ 42,868	\$ 555	\$ 129,230

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Covered Bridge Maint	Cumulative Bridge	Cum Capital Development	Drug Free Community	LEPC Right to Know	Extradition	Handgun Application
Cash and investments - beginning	\$ 36,910	\$ 766,404	\$ 600,532	\$ 103,644	\$ 30,154	\$ 15,798	\$ 27,771
Receipts:							
Taxes	-	445,454	756,742	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	32,271	54,828	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,650	150,852	368,764	34,074	7,092	9,881	10,431
Total receipts	2,650	628,577	1,180,334	34,074	7,092	9,881	10,431
Disbursements:							
Personal services	-	-	-	-	60	-	-
Supplies	124	93,682	39,934	-	19	-	4,490
Other services and charges	236	448,629	564,673	-	7,029	8,534	-
Capital outlay	-	-	403,787	-	2,464	-	14,373
Other disbursements	-	-	-	-	-	-	-
Total disbursements	360	542,311	1,008,394	-	9,572	8,534	18,863
Excess (deficiency) of receipts over disbursements	2,290	86,266	171,940	34,074	(2,480)	1,347	(8,432)
Cash and investments - ending	\$ 39,200	\$ 852,670	\$ 772,472	\$ 137,718	\$ 27,674	\$ 17,145	\$ 19,339

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	General Drain	Health	Co.Id Security Prot/Redacting	Health Maintenance	Local Road & Street	LIT Public Safety-County Share	Medical Care for Inmates
Cash and investments - beginning	\$ 1,075,926	\$ 236,530	\$ 16,579	\$ 92,432	\$ 875,737	\$ 284,446	\$ 9,474
Receipts:							
Taxes	-	188,691	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	13,666	-	-	485,693	1,296,419	50
Charges for services	-	50,021	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	121,959	1,071	5,089	16,570	504,495	1,810	2,015
Total receipts	121,959	253,449	5,089	16,570	990,188	1,298,229	2,065
Disbursements:							
Personal services	-	279,594	-	10,852	-	825,685	-
Supplies	-	7,702	-	12,184	516	4,835	-
Other services and charges	271,479	9,749	-	431	755,500	357,631	-
Capital outlay	-	3,019	-	-	243,585	13,635	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	271,479	300,064	-	23,467	999,601	1,201,786	-
Excess (deficiency) of receipts over disbursements	(149,520)	(46,615)	5,089	(6,897)	(9,413)	96,443	2,065
Cash and investments - ending	\$ 926,406	\$ 189,915	\$ 21,668	\$ 85,535	\$ 866,324	\$ 380,889	\$ 11,539

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	County Misdemeanant Fund	Highway	Plat Book Fee	Rainy Day	Recorder Perpetuation	Sex/Violent Offender Registry	Sheriff Pension Trust Fund
Cash and investments - beginning	\$ 74,486	\$ 1,775,549	\$ 51,689	\$ 326,441	\$ 178,976	\$ 5,943	\$ 93,006
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	3,036,789	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	25,725	521,718	13,681	250,000	70,249	4,518	248,698
Total receipts	25,725	3,558,507	13,681	250,000	70,249	4,518	248,698
Disbursements:							
Personal services	-	1,205,868	11,961	-	-	-	50,000
Supplies	-	886,981	-	-	-	54	-
Other services and charges	16,333	443,248	-	-	26,625	-	145,678
Capital outlay	2,410	9,984	-	-	-	1,126	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	18,743	2,546,081	11,961	-	26,625	1,180	195,678
Excess (deficiency) of receipts over disbursements	6,982	1,012,426	1,720	250,000	43,624	3,338	53,020
Cash and investments - ending	\$ 81,468	\$ 2,787,975	\$ 53,409	\$ 576,441	\$ 222,600	\$ 9,281	\$ 146,026

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Supp Public Defender	Surplus Tax	Surveyor Corner Perpetuation	Auditor Tax Sale Deed Fee	Tax Sale Redemption	Tax Sale Surplus	2011 IN LHD Trust Acct Dist
Cash and investments - beginning	\$ 1,436	\$ 109,618	\$ 11,005	\$ -	\$ 2,280	\$ 244,418	\$ 49,449
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	206	35,147	20,620	327	63,636	508,949	11,773
Total receipts	206	35,147	20,620	327	63,636	508,949	11,773
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	43	-	2,700	-	-	-	17,439
Other services and charges	-	89,647	-	327	48,479	182,748	1,267
Capital outlay	-	-	-	-	-	-	400
Other disbursements	-	-	-	-	-	-	-
Total disbursements	43	89,647	2,700	327	48,479	182,748	19,106
Excess (deficiency) of receipts over disbursements	163	(54,500)	17,920	-	15,157	326,201	(7,333)
Cash and investments - ending	\$ 1,599	\$ 55,118	\$ 28,925	\$ -	\$ 17,437	\$ 570,619	\$ 42,116

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	<u>Restitution</u>	<u>Auditor's Ineligible Deduction</u>	<u>Co Elected Officials Training</u>	<u>County Offender Transportation</u>	<u>Statewide 911 Fund</u>	<u>Adult Administrative Fee</u>	<u>Juvenile Administrative Fee</u>
Cash and investments - beginning	\$ 2,217	\$ 10,177	\$ 14,022	\$ 794	\$ 434,082	\$ 25,541	\$ 450
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	9,087	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	17,665	9,334	5,156	437	597,753	37,164	550
Total receipts	17,665	18,421	5,156	437	597,753	37,164	550
Disbursements:							
Personal services	-	-	-	-	664,392	-	-
Supplies	-	987	-	-	1,833	-	-
Other services and charges	-	2,004	2,127	-	19,694	10,495	-
Capital outlay	-	7,005	-	-	-	-	-
Other disbursements	17,609	-	-	-	-	-	-
Total disbursements	17,609	9,996	2,127	-	685,919	10,495	-
Excess (deficiency) of receipts over disbursements	56	8,425	3,029	437	(88,166)	26,669	550
Cash and investments - ending	\$ 2,273	\$ 18,602	\$ 17,051	\$ 1,231	\$ 345,916	\$ 52,210	\$ 1,000

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Supp Adult Probation	Supp Juvenile Probation	Alternative Dispute Resolution	User Fee	Drain Maintenance	K-9 Unit	Sheriff Donation (Drug)
Cash and investments - beginning	\$ 256,928	\$ 10,793	\$ 3,278	\$ 297,191	\$ 3,188,624	\$ 114	\$ 1,264
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	122,555	1,582	3,880	67,040	1,015,836	25	10,535
Total receipts	122,555	1,582	3,880	67,040	1,015,836	25	10,535
Disbursements:							
Personal services	109,390	5,700	-	36,000	-	-	-
Supplies	453	-	-	197	-	58	-
Other services and charges	13,687	1,164	645	4,471	734,918	-	-
Capital outlay	2,766	-	-	1,367	-	-	10,340
Other disbursements	-	-	-	-	-	-	-
Total disbursements	126,296	6,864	645	42,035	734,918	58	10,340
Excess (deficiency) of receipts over disbursements	(3,741)	(5,282)	3,235	25,005	280,918	(33)	195
Cash and investments - ending	\$ 253,187	\$ 5,511	\$ 6,513	\$ 322,196	\$ 3,469,542	\$ 81	\$ 1,459

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Dekalb Cty CDBG Revolving Loan	Self Insurance	Life Insurance	Child Support	Deferred Compensation	Federal Taxes	FICA
Cash and investments - beginning	\$ 87,516	\$ (88,773)	\$ 2,353	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	88,773	25,786	49,028	31,138	987,606	699,604
Total receipts	-	88,773	25,786	49,028	31,138	987,606	699,604
Disbursements:							
Personal services	-	-	26,212	49,028	31,138	987,606	699,604
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	26,212	49,028	31,138	987,606	699,604
Excess (deficiency) of receipts over disbursements	-	88,773	(426)	-	-	-	-
Cash and investments - ending	\$ 87,516	\$ -	\$ 1,927	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Local Tax	PERF	Roth (Sheriff/Jail)	State Tax	Garnishment	Police Retirement	Settlement
Cash and investments - beginning	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ 282	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	39,246,261
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	2,400,705
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	167,565	242,455	12,733	292,214	8,960	35,402	1,727,588
Total receipts	167,565	242,455	12,733	292,214	8,960	35,402	43,374,554
Disbursements:							
Personal services	152,478	242,455	12,733	266,006	8,960	26,713	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	3	-	-	-	-	43,374,554
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	152,478	242,458	12,733	266,006	8,960	26,713	43,374,554
Excess (deficiency) of receipts over disbursements	15,087	(3)	-	26,208	-	8,689	-
Cash and investments - ending	\$ 15,087	\$ -	\$ -	\$ 26,208	\$ -	\$ 8,971	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	LOIT Public Safety	Commercial Vehicle Excise Tax	Financial Institution Tax	BPPE Late Fee	Homestead Credit Rebate Fund	LOIT PTRC	State Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ (2,807)	\$ 3,700	\$ -	\$ 12,269	\$ 97,839	\$ 5,055
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	173,158	223,823	1,150	-	-	32,474
Total receipts	-	173,158	223,823	1,150	-	-	32,474
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	170,351	227,523	-	-	97,839	33,418
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	170,351	227,523	-	-	97,839	33,418
Excess (deficiency) of receipts over disbursements	-	2,807	(3,700)	1,150	-	(97,839)	(944)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,150	\$ 12,269	\$ -	\$ 4,111

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit Fee	State Sales Disclosure	Coroner Continuing Education	Interstate Compact Fee	Mortgage Fee-State
Cash and investments - beginning	\$ 9,395	\$ 1,395	\$ 290	\$ 745	\$ 332	\$ 188	\$ 393
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	176,430	8,049	4,190	6,500	4,499	438	4,770
Total receipts	176,430	8,049	4,190	6,500	4,499	438	4,770
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	172,501	9,084	4,125	6,650	4,503	626	4,805
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	172,501	9,084	4,125	6,650	4,503	626	4,805
Excess (deficiency) of receipts over disbursements	3,929	(1,035)	65	(150)	(4)	(188)	(35)
Cash and investments - ending	\$ 13,324	\$ 360	\$ 355	\$ 595	\$ 328	\$ -	\$ 358

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	DLGF HMST Property Database	Sex/Violent Offender - State	Child Restraint Fees	Inheritance Tax	Education Plate Fee	Riverboat Gambling	Cty Innkeeper's Tax
Cash and investments - beginning	\$ -	\$ 45	\$ 50	\$ 12,593	\$ 130	\$ 4,969	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	20	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	17	498	275	-	377	250,126	340,064
Total receipts	37	498	275	-	377	250,126	340,064
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	503	325	-	263	152,494	340,064
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	503	325	-	263	152,494	340,064
Excess (deficiency) of receipts over disbursements	37	(5)	(50)	-	114	97,632	-
Cash and investments - ending	\$ 37	\$ 40	\$ -	\$ 12,593	\$ 244	\$ 102,601	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	PTRC-CAGIT	CEDIT	93.563 Prosecutor PCA	93.563 Clerk IV-D Incent ARRA	93.563 County IV-D Incentive	93.563 Pros IV-D Incentive-Pr	93.563 Pros IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ 2,726	\$ 372	\$ 107,118	\$ 36,710	\$ 64,887
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,284,571	-	1,817	-	23,147	-	38,780
Total receipts	2,284,571	-	1,817	-	23,147	-	38,780
Disbursements:							
Personal services	-	-	-	-	14,776	-	27,234
Supplies	-	-	-	-	-	-	850
Other services and charges	2,284,571	-	1,319	372	4,501	-	18,273
Capital outlay	-	-	-	-	-	-	5,180
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,284,571	-	1,319	372	19,277	-	51,537
Excess (deficiency) of receipts over disbursements	-	-	498	(372)	3,870	-	(12,757)
Cash and investments - ending	\$ -	\$ -	\$ 3,224	\$ -	\$ 110,988	\$ 36,710	\$ 52,130

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	93.563 Clerk IV-D Incentive	DEBT SVC (bldg)- Central Comm	Debt SVC(equip)lease- Central	Re-Assessment	LOIT Special Distribution	Pre Trial Diversion	Shop With A Cop (Sheriff)
Cash and investments - beginning	\$ 134,817	\$ 107,567	\$ 125,050	\$ 1,311,531	\$ 897,297	\$ 120,578	\$ 11,562
Receipts:							
Taxes	-	174,423	784,036	520,446	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	12,513	56,309	37,704	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	23,147	-	-	-	-	74,842	3,197
Total receipts	23,147	186,936	840,345	558,150	-	74,842	3,197
Disbursements:							
Personal services	-	-	-	145,880	-	70,693	-
Supplies	-	-	-	486	310,590	-	-
Other services and charges	10,383	193,941	891,000	135,373	54,479	8,054	1,472
Capital outlay	-	-	-	-	82,672	5,476	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	10,383	193,941	891,000	281,739	447,741	84,223	1,472
Excess (deficiency) of receipts over disbursements	12,764	(7,005)	(50,655)	276,411	(447,741)	(9,381)	1,725
Cash and investments - ending	\$ 147,581	\$ 100,562	\$ 74,395	\$ 1,587,942	\$ 449,556	\$ 111,197	\$ 13,287

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Flower Donation Fund	Sunny Meadows Donation Fund	Redevelopment Comm/SDI TIF	American Heritage Village	New Millennium Infrastructure	Community Corrections 2011	Sheriff Response Team
Cash and investments - beginning	\$ 50	\$ -	\$ 860,907	\$ 620,561	\$ 321,589	\$ -	\$ 478
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	200	1,000	-	55,813	170,514	-	-
Total receipts	200	1,000	-	55,813	170,514	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	17	-	-	-
Other services and charges	-	-	14,149	7,972	344,440	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	14,149	7,989	344,440	-	-
Excess (deficiency) of receipts over disbursements	200	1,000	(14,149)	47,824	(173,926)	-	-
Cash and investments - ending	\$ 250	\$ 1,000	\$ 846,758	\$ 668,385	\$ 147,663	\$ -	\$ 478

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Certificate Sale Fund	Project Income 2013-2014	Certificate Sale Surplus Fund	State Grant CommCorr	Project Income CommCorr	CTP CommCorr	Sheriff Continuing Education
Cash and investments - beginning	\$ 14,930	\$ -	\$ -	\$ 67,721	\$ 436,451	\$ 90,648	\$ 31,787
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	172,281	82	2,944	14,000	-	-	8,445
Total receipts	172,281	82	2,944	14,000	-	-	8,445
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	414
Other services and charges	187,211	-	-	-	-	-	3,020
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	82	-	81,721	436,451	90,648	-
Total disbursements	187,211	82	-	81,721	436,451	90,648	3,434
Excess (deficiency) of receipts over disbursements	(14,930)	-	2,944	(67,721)	(436,451)	(90,648)	5,011
Cash and investments - ending	\$ -	\$ -	\$ 2,944	\$ -	\$ -	\$ -	\$ 36,798

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	GIS Projects	Probation- State Grant	American Family	PHP Health Insurance	Trust Mark Insurance	Payroll withhold-HSA Annuity	Credit Union
Cash and investments - beginning	\$ 8,000	\$ 31,065	\$ 468	\$ 215,929	\$ (18)	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,923	-	65,451	2,070,634	46,163	87,436	-
Total receipts	7,923	-	65,451	2,070,634	46,163	87,436	-
Disbursements:							
Personal services	-	-	61,225	380,605	41,068	87,436	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,872,054	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	31,065	-	-	-	-	-
Total disbursements	-	31,065	61,225	2,252,659	41,068	87,436	-
Excess (deficiency) of receipts over disbursements	7,923	(31,065)	4,226	(182,025)	5,095	-	-
Cash and investments - ending	\$ 15,923	\$ -	\$ 4,694	\$ 33,904	\$ 5,077	\$ -	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	United Fund	YMCA	IN Sheriff 457(B)	Local Income Tax-PTR	Blocking RR Crossing Fines	LOIT 2016 Special Distribution	LIT Certified Shares
Cash and investments - beginning	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	15,623	10,750	4,670,694	3,800	-	9,165,519
Total receipts	-	15,623	10,750	4,670,694	3,800	-	9,165,519
Disbursements:							
Personal services	-	14,152	10,750	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	16	-	4,478,418	-	-	9,165,519
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	14,168	10,750	4,478,418	-	-	9,165,519
Excess (deficiency) of receipts over disbursements	-	1,455	-	192,276	3,800	-	-
Cash and investments - ending	\$ -	\$ 1,456	\$ -	\$ 192,276	\$ 3,800	\$ -	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	LIT Economic Development (EDIT)	Retrofit Proj-HmlSec	Emergency Disaster	93.069 Public Health Bio-Terr	93.074 Ebola Supplemental	83.534 St Homeland Security Gr	Fire District #3
Cash and investments - beginning	\$ -	\$ 4,174	\$ 1,029	\$ 2,572	\$ -	\$ 30,521	\$ 64
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,372,820	-	-	33,164	14,799	17,290	-
Total receipts	2,372,820	-	-	33,164	14,799	17,290	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	1,682	-	-	-
Other services and charges	2,372,820	-	-	2,869	14,799	13,112	-
Capital outlay	-	-	-	28,613	-	9,292	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,372,820	-	-	33,164	14,799	22,404	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(5,114)	-
Cash and investments - ending	\$ -	\$ 4,174	\$ 1,029	\$ 2,572	\$ -	\$ 25,407	\$ 64

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	20.601 Operation Pullover	State Homeland Security Grant2	JAG/State Recovery Works Grant	20.509 DART Program Grant	DART Capital (VEH ETC)	School Resource Officer Fund	Dekalb Local Plan Grant
Cash and investments - beginning	\$ 583	\$ 1,563	\$ -	\$ -	\$ -	\$ 73,555	\$ 5,763
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	10,898	1,650	-	292,576	28,172	7,500	-
Total receipts	10,898	1,650	-	292,576	28,172	7,500	-
Disbursements:							
Personal services	12,999	-	-	-	-	-	-
Supplies	-	1,549	-	-	-	89	-
Other services and charges	-	-	33,364	292,576	-	-	-
Capital outlay	-	-	843	-	28,172	56,152	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	12,999	1,549	34,207	292,576	28,172	56,241	-
Excess (deficiency) of receipts over disbursements	(2,101)	101	(34,207)	-	-	(48,741)	-
Cash and investments - ending	\$ (1,518)	\$ 1,664	\$ (34,207)	\$ -	\$ -	\$ 24,814	\$ 5,763

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sheriff Inmate GED Classes	IPEP Safety Grants	Access Indiana Grant	State Grant CommCorr (even yrs)	State Grant CC-Juv (even year)	Probation- State Grant	PUB DEF - JAG Grant
Cash and investments - beginning	\$ 2,501	\$ -	\$ 1,389	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	30	27,440	-	193,434	87,412	54,430	21,827
Total receipts	30	27,440	-	193,434	87,412	54,430	21,827
Disbursements:							
Personal services	-	-	-	102,506	28,532	26,065	-
Supplies	-	2,179	-	9,504	1,862	-	-
Other services and charges	2,501	12,000	-	71,661	41,417	28,365	-
Capital outlay	-	13,261	-	7,082	4,253	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,501	27,440	-	190,753	76,064	54,430	-
Excess (deficiency) of receipts over disbursements	(2,471)	-	-	2,681	11,348	-	21,827
Cash and investments - ending	\$ 30	\$ -	\$ 1,389	\$ 2,681	\$ 11,348	\$ -	\$ 21,827

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	State Grant CommCorr (odd yrs)	State Grant CC-Juv (odd year)	Probation- State Grant (odd yr)	Court Reform Grant	Superior Court Dekko Grant	Historical Guide Publication	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 95	\$ 23,154,600
Receipts:							
Taxes	-	-	-	-	-	-	51,185,123
Licenses and permits	-	-	-	-	-	-	63,687
Intergovernmental receipts	-	-	-	-	-	-	11,653,686
Charges for services	-	-	-	-	-	-	421,699
Fines and forfeits	-	-	-	-	-	-	190,653
Other receipts	199,813	55,429	62,863	9,864	-	-	42,470,245
Total receipts	199,813	55,429	62,863	9,864	-	-	105,985,093
Disbursements:							
Personal services	79,939	17,287	16,718	-	-	-	16,407,290
Supplies	4,288	471	169	-	-	-	2,018,442
Other services and charges	24,486	17,206	24,039	-	-	-	76,314,193
Capital outlay	4,814	-	-	9,864	-	-	1,437,155
Other disbursements	-	-	-	-	-	-	5,698,952
Total disbursements	113,527	34,964	40,926	9,864	-	-	101,876,032
Excess (deficiency) of receipts over disbursements	86,286	20,465	21,937	-	-	-	4,109,061
Cash and investments - ending	\$ 86,286	\$ 20,465	\$ 21,937	\$ -	\$ 500	\$ 95	\$ 27,263,661

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DEKALB COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 859,927</u>	<u>\$ -</u>

DEKALB COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
DeKalb County Dispatch Center Building Corporation	Central Communications Center	\$ 889,000	01/15/12	01/15/19
KC StateBank	Sheriff In-Car PC Data 911 System	13,848	06/01/16	05/01/21
Mike & Sara Ley LLC	Community Corrections Change Academy Lease 2017	<u>18,600</u>	07/01/17	06/30/18
Total of annual lease payments		<u>\$ 921,448</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Central Communications Building Project	<u>\$ 1,920,000</u>	<u>\$ 195,065</u>

DEKALB COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2017

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

	Ending Balance
Governmental activities:	
Land	\$ 886,531
Infrastructure	86,357,751
Buildings	11,172,152
Improvements other than buildings	107,356
Machinery, equipment, and vehicles	10,222,895
Construction in progress	51,275
Books and other	<u>2,368,905</u>
Total capital assets	<u>\$ 111,166,865</u>

#### OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.