

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DEKALB COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED

11/04/2019

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-8
Notes to Financial Statement	9-14
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-46
Schedule of Payables and Receivables	47
Schedule of Leases and Debt	48
Schedule of Capital Assets.....	49
Other Reports.....	50

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	Sandra Wilcox	01-01-17 to 12-31-20
Clerk of the Circuit Court	Holly Albright	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	01-01-17 to 12-31-20
President of the Board of County Commissioners	Donald D. Grogg	01-01-18 to 12-31-19
President of the County Council	Alan Middleton Richard Ring (interim) Richard Ring	01-01-18 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	01-01-18 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	Don Pierson	01-01-18 to 12-31-19
President of the Drainage Board	Randall J. Deetz	01-01-18 to 12-31-19
President of the Cedar Creek Drainage Board	Bruce Laub	01-01-18 to 12-31-19



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DEKALB COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of DeKalb County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, 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 year ended December 31, 2018.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2018, 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 Schedule 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

September 18, 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.

DEKALB COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
After Settlement Collections	\$ 1,733,624	\$ 1,491,370	\$ 1,733,624	\$ 1,491,370
Inmate Trust	5,200	167,260	169,733	2,727
Sheriff's Commissary/Escrow	104,488	129,111	153,203	80,396
Clerk of Circuit Court Trust/ISSETS General	118,891 3,978,649	4,403,455 14,821,249	4,372,298 13,613,115	150,048 5,186,783
Accident Account Report	18,855	9,105	17,056	10,904
LIT Economic Development	2,014,797	1,456,237	1,831,347	1,639,687
PTRC/HSC/CEDIT Hmst Special	29,805	-	-	29,805
City/Town Court Cost	7,924	7,608	12,063	3,469
Clerk Perpetuation	90,854	30,104	6,292	114,666
CC Project Income	411,804	295,424	300,712	406,516
CC CTP	42,868	16,625	31,755	27,738
Surplus Dog	555	-	-	555
Sales Disclosures	129,230	6,415	-	135,645
Covered Bridge Maint	39,200	1,850	573	40,477
Cumulative Bridge	852,670	522,219	198,957	1,175,932
Cum Capital Development	772,472	1,202,663	963,825	1,011,310
Drug Free Community	137,718	38,534	25,553	150,699
LEPC Right to Know	27,674	6,705	8,416	25,963
Extradition	17,145	9,106	8,631	17,620
Handgun Application	19,339	11,620	19,703	11,256
General Drain	926,406	915,425	1,466,334	375,497
Health	189,915	346,461	306,653	229,723
Co.Id Security Prot/Redacting	21,668	6,767	-	28,435
Health Maintenance	85,535	33,139	33,575	85,099
Local Road & Street	866,324	671,690	785,222	752,792
LIT Public Safety-County Share	380,889	1,321,028	1,028,661	673,256
Medical Care for Inmates	11,539	1,945	-	13,484
County Misdemeanant Fund	81,468	25,640	32,913	74,195
Highway	2,787,975	3,809,330	3,087,894	3,509,411
Omitted Property Audits	-	153,801	-	153,801
Plat Book Fee	53,409	14,085	16,997	50,497
Rainy Day	576,441	-	173,692	402,749
Recorder Perpetuation	222,600	90,767	35,477	277,890
Sex/Violent Offender Registry	9,281	4,649	890	13,040
Sheriff Pension Trust Fund	146,026	80,448	100,000	126,474
Supp Public Defender	1,599	526	-	2,125
Surplus Tax	55,118	65,373	22,975	97,516
Surveyor Corner Perpetuation	28,925	33,570	-	62,495
Auditor Tax Sale Deed Fee	-	775	775	-
Tax Sale Redemption	17,437	84,726	101,842	321
Tax Sale Surplus	570,619	388,199	503,363	455,455
2011 IN LHD Trust Acct Dist	42,116	23,545	18,742	46,919
GAL/CASA	-	47,885	47,885	-
Auditor's Ineligible Deduction	18,602	15,164	474	33,292
Co Elected Officials Training	17,051	6,804	3,132	20,723
County Offender Transportation	1,231	625	804	1,052
Statewide 911 Fund	345,916	606,047	740,694	211,269
Adult Administrative Fee	52,210	22,651	-	74,861
Juvenile Administrative Fee	1,000	300	-	1,300
Supp Adult Probation	253,187	106,226	110,286	249,127
Supp Juvenile Probation	5,511	2,385	6,603	1,293
Alternative Dispute Resolution	6,513	4,168	3,896	6,785
User Fee	322,196	58,921	46,972	334,145
Drain Maintenance	3,469,542	1,791,721	739,024	4,522,239
K-9 Unit	81	-	-	81
Sheriff Donation (Drug)	1,459	-	455	1,004
DeKalb Cty CDBG Revolving Loan	87,516	-	-	87,516
2018 Bond Project (Comm Corr)	-	6,701,151	2,712,534	3,988,617
Life Insurance	1,927	21,572	23,499	-
Child Support	-	58,665	58,665	-

DEKALB COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Deferred Compensation	-	35,322	35,322	-
Federal Taxes	-	879,009	879,009	-
FICA	-	735,286	735,286	-
Local Tax	15,087	177,535	177,505	15,117
PERF	-	261,777	261,777	-
Roth (Sheriff/Jail)	-	15,976	15,976	-
State Tax	26,208	305,904	307,028	25,084
Garnishment	-	9,560	9,560	-
Police Retirement	8,971	32,660	34,224	7,407
Settlement	-	44,851,624	44,851,624	-
Commercial Vehicle Excise Tax	-	164,371	164,371	-
Financial Institution Tax	-	211,549	211,549	-
BPPE Late Fee	1,150	1,200	-	2,350
Homestead Credit Rebate Fund	12,269	-	-	12,269
State Fines & Forfeitures	4,111	30,986	30,036	5,061
Infraction Judgements	13,324	164,843	166,723	11,444
Overweight Vehicle Fines	360	9,236	9,596	-
Special Death Benefit Fee	355	3,635	3,805	185
State Sales Disclosure	595	6,415	6,200	810
Coroner Continuing Education	328	3,913	4,012	229
Interstate Compact Fee	-	625	438	187
Mortgage Fee-State	358	4,145	4,148	355
DLGF HMST Property Database	37	14	47	4
Sex/Violent Offender - State	40	517	476	81
Child Restraint Fees	-	175	175	-
Forest Restoration	-	150	-	150
Restitution	2,273	22,929	25,202	-
Inheritance Tax	12,593	-	-	12,593
Education Plate Fee	244	319	-	563
Riverboat Gambling	102,601	250,126	152,494	200,233
Cty Innkeeper's Tax	-	413,859	384,694	29,165
LIT Public Safety	-	2,389,403	2,389,403	-
93.563 Prosecutor PCA	3,224	2,722	1,159	4,787
93.563 County IV-D Incentive	110,988	23,735	70,126	64,597
93.563 Pros IV-D Incentive-Pr	36,710	-	-	36,710
93.563 Pros IV-D Incentive	52,130	35,106	12,172	75,064
93.563 Clerk IV-D Incentive	147,581	23,335	9,950	160,966
DEBT SVC (bldg)- Central Comm	100,562	197,513	195,865	102,210
DEBT SVC(equip)lease- Central	74,395	839,966	856,738	57,623
Re-Assessment	1,587,942	553,204	557,573	1,583,573
LOIT Special Distribution	449,556	-	-	449,556
Pre Trial Diversion	111,197	86,832	96,468	101,561
Shop With A Cop (Sheriff)	13,287	7,135	1,325	19,097
Flower Donation Fund	250	50	-	300
Sunny Meadows Donation Fund	1,000	-	990	10
Sheriff Cameras Donation Fund	-	30,000	-	30,000
Redevelopment Comm/SDI TIF	846,758	-	2,671	844,087
American Heritage Village	668,385	58,312	4,000	722,697
New Millennium Infrastructure	147,663	175,153	1,439	321,377
Sheriff Response Team	478	-	-	478
Certificate Sale Surplus Fund	2,944	-	564	2,380
Sheriff Continuing Education	36,798	8,659	14,786	30,671
GIS Projects	15,923	-	4,213	11,710
American Family	4,694	51,248	55,942	-
PHP Health Insurance	33,904	2,067,344	1,910,704	190,544
Trust Mark Insurance	5,077	62,014	67,082	9
Payroll withhold-HSA Annuity	-	101,345	101,345	-
YMCA	1,456	21,444	21,080	1,820
IN Sheriff 457(B)	-	16,250	16,250	-
Local Income Tax-PTR	192,276	5,007,657	4,857,573	342,360
Blocking RR Crossing Fines	3,800	-	-	3,800

DEKALB COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
LIT Certified Shares	-	9,567,746	9,567,746	-
LIT Economic Development (EDIT)	-	2,523,599	2,523,599	-
LIT Special Distribution	-	910,735	910,735	-
Retrofit Proj-HmldSec	4,174	-	-	4,174
Emergency Disaster	1,029	-	-	1,029
93.069 Public Health Bio-Terr	2,572	15,058	15,058	2,572
83.534 St Homeland Security Gr	25,407	10,907	5,883	30,431
Fire District #3	64	-	-	64
20.601 Operation Pullover	(1,518)	6,826	5,491	(183)
State Homeland Security Grant2	1,664	-	1,001	663
JAG/State Recovery Works Grant	(34,207)	47,583	13,376	-
20.509 DART (C.O.A. Operating)	-	312,796	312,796	-
DART CAPITAL (VEH ETC)	-	66,230	66,230	-
School Resource Officer Fund	24,814	7,500	-	32,314
DeKalb Local Plan Grant	5,763	-	-	5,763
LARE Grant-Cedar Crk Feas Stdy	-	9,408	9,408	-
Sheriff Inmate GED Classes	30	-	-	30
Access Indiana Grant	1,389	-	-	1,389
Drug Prosecution Fund	-	1,697	1,697	-
State Grant CommCorr (even yrs)	2,681	307,967	149,757	160,891
State Grant CC-Juv (even year)	11,348	55,429	56,311	10,466
Probation- State Grant	-	38,938	18,422	20,516
Pub Def - JAG Grant	21,827	12,102	33,929	-
State Grant CommCorr (odd yrs)	86,286	119,888	173,059	33,115
State Grant CC-Juv (odd year)	20,465	33,257	49,974	3,748
Probation- State Grant (odd yr)	21,937	23,363	22,845	22,455
Local Rd & Brdg Matching Grant	-	694,769	694,769	-
Superior Court Dekko Grant	500	-	-	500
Historical Guide Publication	95	-	-	95
Totals	\$ 27,259,196	\$ 117,260,719	\$ 110,030,565	\$ 34,489,350

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.

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,

DEKALB COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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

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.

DEKALB COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

DEKALB COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

Financial Report

INPRS 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
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

DEKALB COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains a fund with a deficit in cash. This is a result of the fund being set up for a reimbursable grant. Reimbursement for expenditures made by the County were not received by December 31, 2018.

Note 8. Restatements

For the year ended December 31, 2018, changes have been made to the beginning balance of the financial statement to reflect the removal of the Sunny Meadows Residents' Trust fund from financial activity of the County due to incomplete and inaccurate records. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2017	Adjustment	Balance as of January 1, 2018
Sunny Meadows Residents' Trust	\$ 4,465	\$ (4,465)	\$ -

Note 9. Holding Corporation

The County has entered into a capital lease with DeKalb County Center Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2018 totaled \$856,738. The lease was paid off in 2018.

Note 10. Subsequent Events

On March 11, 2019, the Board of County Commissioners awarded a bid in the amount of \$1,318,038 to AIP Construction Corporation for the Community Crossings 2019 Road Resurfacing project.

OTHER INFORMATION - UNAUDITED

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

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

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	After Settlement Collections	Inmate Trust	Sheriff's Commissary/Escrow	Clerk of Circuit Court Trust/ISETS	General
Cash and investments - beginning	\$ 1,733,624	\$ 5,200	\$ 104,488	\$ 118,891	\$ 3,978,649
Receipts:					
Taxes	1,491,370	-	-	-	7,711,922
Licenses and permits	-	-	-	-	110,584
Intergovernmental receipts	-	-	-	-	4,684,577
Charges for services	-	-	-	-	763,203
Fines and forfeits	-	-	-	-	167,359
Other receipts	-	167,260	129,111	4,403,455	1,383,604
Total receipts	1,491,370	167,260	129,111	4,403,455	14,821,249
Disbursements:					
Personal services	-	-	-	-	9,639,333
Supplies	-	-	-	-	504,575
Other services and charges	-	-	-	-	3,425,791
Capital outlay	-	-	-	-	43,416
Other disbursements	1,733,624	169,733	153,203	4,372,298	-
Total disbursements	1,733,624	169,733	153,203	4,372,298	13,613,115
Excess (deficiency) of receipts over disbursements	(242,254)	(2,473)	(24,092)	31,157	1,208,134
Cash and investments - ending	\$ 1,491,370	\$ 2,727	\$ 80,396	\$ 150,048	\$ 5,186,783

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Accident Account Report	LIT Economic Development	PTRC/HSC/CEDIT Hmst Special	City/Town Court Cost	Clerk Perpetuation
Cash and investments - beginning	\$ 18,855	\$ 2,014,797	\$ 29,805	\$ 7,924	\$ 90,854
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,449,681	-	-	-
Charges for services	-	-	-	-	861
Fines and forfeits	-	-	-	-	-
Other receipts	9,105	6,556	-	7,608	29,243
Total receipts	<u>9,105</u>	<u>1,456,237</u>	<u>-</u>	<u>7,608</u>	<u>30,104</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	2,900	174,695	-	-	-
Other services and charges	910	384,356	-	12,063	6,292
Capital outlay	13,246	1,272,296	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>17,056</u>	<u>1,831,347</u>	<u>-</u>	<u>12,063</u>	<u>6,292</u>
Excess (deficiency) of receipts over disbursements	<u>(7,951)</u>	<u>(375,110)</u>	<u>-</u>	<u>(4,455)</u>	<u>23,812</u>
Cash and investments - ending	<u>\$ 10,904</u>	<u>\$ 1,639,687</u>	<u>\$ 29,805</u>	<u>\$ 3,469</u>	<u>\$ 114,666</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CC Project Income	CC CTP	Surplus Dog	Sales Disclosures	Covered Bridge Maint
Cash and investments - beginning	\$ 411,804	\$ 42,868	\$ 555	\$ 129,230	\$ 39,200
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	295,424	16,625	-	6,415	1,850
Total receipts	<u>295,424</u>	<u>16,625</u>	<u>-</u>	<u>6,415</u>	<u>1,850</u>
Disbursements:					
Personal services	255,416	25,605	-	-	-
Supplies	1,115	-	-	-	338
Other services and charges	42,898	-	-	-	235
Capital outlay	1,283	6,150	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>300,712</u>	<u>31,755</u>	<u>-</u>	<u>-</u>	<u>573</u>
Excess (deficiency) of receipts over disbursements	<u>(5,288)</u>	<u>(15,130)</u>	<u>-</u>	<u>6,415</u>	<u>1,277</u>
Cash and investments - ending	<u>\$ 406,516</u>	<u>\$ 27,738</u>	<u>\$ 555</u>	<u>\$ 135,645</u>	<u>\$ 40,477</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Cumulative Bridge	Cum Capital Development	Drug Free Community	LEPC Right to Know	Extradition
Cash and investments - beginning	\$ 852,670	\$ 772,472	\$ 137,718	\$ 27,674	\$ 17,145
Receipts:					
Taxes	464,413	789,035	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	35,227	59,850	-	-	-
Charges for services	-	18,880	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	22,579	334,898	38,534	6,705	9,106
Total receipts	522,219	1,202,663	38,534	6,705	9,106
Disbursements:					
Personal services	-	-	-	60	-
Supplies	50,373	-	-	118	-
Other services and charges	146,377	510,267	25,553	1,390	8,631
Capital outlay	2,207	453,558	-	6,848	-
Other disbursements	-	-	-	-	-
Total disbursements	198,957	963,825	25,553	8,416	8,631
Excess (deficiency) of receipts over disbursements	323,262	238,838	12,981	(1,711)	475
Cash and investments - ending	\$ 1,175,932	\$ 1,011,310	\$ 150,699	\$ 25,963	\$ 17,620

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Handgun Application	General Drain	Health	Co.Id Security Prot/Redacting	Health Maintenance
Cash and investments - beginning	\$ 19,339	\$ 926,406	\$ 189,915	\$ 21,668	\$ 85,535
Receipts:					
Taxes	-	-	270,089	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	20,489	-	-
Charges for services	-	-	55,617	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,620	915,425	266	6,767	33,139
Total receipts	<u>11,620</u>	<u>915,425</u>	<u>346,461</u>	<u>6,767</u>	<u>33,139</u>
Disbursements:					
Personal services	-	-	284,234	-	11,134
Supplies	6,087	-	6,710	-	8,555
Other services and charges	-	1,466,334	15,184	-	445
Capital outlay	13,616	-	525	-	13,441
Other disbursements	-	-	-	-	-
Total disbursements	<u>19,703</u>	<u>1,466,334</u>	<u>306,653</u>	<u>-</u>	<u>33,575</u>
Excess (deficiency) of receipts over disbursements	<u>(8,083)</u>	<u>(550,909)</u>	<u>39,808</u>	<u>6,767</u>	<u>(436)</u>
Cash and investments - ending	<u>\$ 11,256</u>	<u>\$ 375,497</u>	<u>\$ 229,723</u>	<u>\$ 28,435</u>	<u>\$ 85,099</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Local Road & Street	LIT Public Safety-County Share	Medical Care for Inmates	County Misdemeanant Fund	Highway
Cash and investments - beginning	\$ 866,324	\$ 380,889	\$ 11,539	\$ 81,468	\$ 2,787,975
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	668,035	1,321,028	-	-	3,766,383
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,655	-	1,945	25,640	42,947
Total receipts	671,690	1,321,028	1,945	25,640	3,809,330
Disbursements:					
Personal services	-	767,116	-	-	1,306,087
Supplies	-	2,695	-	14,015	1,443,776
Other services and charges	350,000	252,676	-	18,011	322,007
Capital outlay	435,222	6,174	-	887	16,024
Other disbursements	-	-	-	-	-
Total disbursements	785,222	1,028,661	-	32,913	3,087,894
Excess (deficiency) of receipts over disbursements	(113,532)	292,367	1,945	(7,273)	721,436
Cash and investments - ending	\$ 752,792	\$ 673,256	\$ 13,484	\$ 74,195	\$ 3,509,411

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Omitted Property Audits	Plat Book Fee	Rainy Day	Recorder Perpetuation	Sex/Violent Offender Registry
Cash and investments - beginning	\$ -	\$ 53,409	\$ 576,441	\$ 222,600	\$ 9,281
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	153,801	14,085	-	90,767	4,649
Total receipts	153,801	14,085	-	90,767	4,649
Disbursements:					
Personal services	-	14,013	-	10,626	-
Supplies	-	-	-	-	-
Other services and charges	-	2,984	173,692	24,851	890
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	16,997	173,692	35,477	890
Excess (deficiency) of receipts over disbursements	153,801	(2,912)	(173,692)	55,290	3,759
Cash and investments - ending	\$ 153,801	\$ 50,497	\$ 402,749	\$ 277,890	\$ 13,040

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sheriff Pension Trust Fund	Supp Public Defender	Surplus Tax	Surveyor Corner Perpetuation	Auditor Tax Sale Deed Fee
Cash and investments - beginning	\$ 146,026	\$ 1,599	\$ 55,118	\$ 28,925	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	80,448	526	65,373	33,570	775
Total receipts	<u>80,448</u>	<u>526</u>	<u>65,373</u>	<u>33,570</u>	<u>775</u>
Disbursements:					
Personal services	100,000	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	22,975	-	775
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>100,000</u>	<u>-</u>	<u>22,975</u>	<u>-</u>	<u>775</u>
Excess (deficiency) of receipts over disbursements	<u>(19,552)</u>	<u>526</u>	<u>42,398</u>	<u>33,570</u>	<u>-</u>
Cash and investments - ending	<u>\$ 126,474</u>	<u>\$ 2,125</u>	<u>\$ 97,516</u>	<u>\$ 62,495</u>	<u>\$ -</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Tax Sale Redemption	Tax Sale Surplus	2011 IN LHD Trust Acct Dist	GAL/CASA	Auditor's Ineligible Deduction
Cash and investments - beginning	\$ 17,437	\$ 570,619	\$ 42,116	\$ -	\$ 18,602
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	5,732
Fines and forfeits	-	-	-	-	-
Other receipts	84,726	388,199	23,545	47,885	9,432
Total receipts	<u>84,726</u>	<u>388,199</u>	<u>23,545</u>	<u>47,885</u>	<u>15,164</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	18,742	-	-
Other services and charges	101,842	503,363	-	47,885	-
Capital outlay	-	-	-	-	474
Other disbursements	-	-	-	-	-
Total disbursements	<u>101,842</u>	<u>503,363</u>	<u>18,742</u>	<u>47,885</u>	<u>474</u>
Excess (deficiency) of receipts over disbursements	<u>(17,116)</u>	<u>(115,164)</u>	<u>4,803</u>	<u>-</u>	<u>14,690</u>
Cash and investments - ending	<u>\$ 321</u>	<u>\$ 455,455</u>	<u>\$ 46,919</u>	<u>\$ -</u>	<u>\$ 33,292</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Co Elected Officials Training	County Offender Transportation	Statewide 911 Fund	Adult Administrative Fee	Juvenile Administrative Fee
Cash and investments - beginning	\$ 17,051	\$ 1,231	\$ 345,916	\$ 52,210	\$ 1,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	37	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,767	625	606,047	22,651	300
Total receipts	6,804	625	606,047	22,651	300
Disbursements:					
Personal services	-	-	728,253	-	-
Supplies	-	-	867	-	-
Other services and charges	3,132	804	11,574	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	3,132	804	740,694	-	-
Excess (deficiency) of receipts over disbursements	3,672	(179)	(134,647)	22,651	300
Cash and investments - ending	\$ 20,723	\$ 1,052	\$ 211,269	\$ 74,861	\$ 1,300

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Supp Adult Probation	Supp Juvenile Probation	Alternative Dispute Resolution	User Fee	Drain Maintenance
Cash and investments - beginning	\$ 253,187	\$ 5,511	\$ 6,513	\$ 322,196	\$ 3,469,542
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	106,226	2,385	4,168	58,921	1,791,721
Total receipts	<u>106,226</u>	<u>2,385</u>	<u>4,168</u>	<u>58,921</u>	<u>1,791,721</u>
Disbursements:					
Personal services	92,029	5,900	-	40,000	-
Supplies	289	-	-	1,107	-
Other services and charges	16,605	703	3,896	4,942	739,024
Capital outlay	1,363	-	-	923	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>110,286</u>	<u>6,603</u>	<u>3,896</u>	<u>46,972</u>	<u>739,024</u>
Excess (deficiency) of receipts over disbursements	<u>(4,060)</u>	<u>(4,218)</u>	<u>272</u>	<u>11,949</u>	<u>1,052,697</u>
Cash and investments - ending	<u>\$ 249,127</u>	<u>\$ 1,293</u>	<u>\$ 6,785</u>	<u>\$ 334,145</u>	<u>\$ 4,522,239</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	K-9 Unit	Sheriff Donation (Drug)	DeKalb Cty CDBG Revolving Loan	2018 Bond Project (Comm Corr)	Life Insurance
Cash and investments - beginning	\$ 81	\$ 1,459	\$ 87,516	\$ -	\$ 1,927
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	6,701,151	21,572
Total receipts	-	-	-	6,701,151	21,572
Disbursements:					
Personal services	-	-	-	-	23,499
Supplies	-	455	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	2,712,534	-
Other disbursements	-	-	-	-	-
Total disbursements	-	455	-	2,712,534	23,499
Excess (deficiency) of receipts over disbursements	-	(455)	-	3,988,617	(1,927)
Cash and investments - ending	<u>\$ 81</u>	<u>\$ 1,004</u>	<u>\$ 87,516</u>	<u>\$ 3,988,617</u>	<u>\$ -</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Child Support	Deferred Compensation	Federal Taxes	FICA	Local Tax	PERF
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 15,087	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	58,665	35,322	879,009	735,286	177,535	261,777
Total receipts	<u>58,665</u>	<u>35,322</u>	<u>879,009</u>	<u>735,286</u>	<u>177,535</u>	<u>261,777</u>
Disbursements:						
Personal services	58,665	35,322	879,009	735,286	177,505	261,777
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>58,665</u>	<u>35,322</u>	<u>879,009</u>	<u>735,286</u>	<u>177,505</u>	<u>261,777</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,117</u>	<u>\$ -</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Roth (Sheriff/Jail)	State Tax	Garnishment	Police Retirement	Settlement
Cash and investments - beginning	\$ -	\$ 26,208	\$ -	\$ 8,971	\$ -
Receipts:					
Taxes	-	-	-	-	40,497,842
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,630,089
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	15,976	305,904	9,560	32,660	1,723,693
Total receipts	<u>15,976</u>	<u>305,904</u>	<u>9,560</u>	<u>32,660</u>	<u>44,851,624</u>
Disbursements:					
Personal services	15,976	307,028	9,560	34,224	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	44,851,624
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>15,976</u>	<u>307,028</u>	<u>9,560</u>	<u>34,224</u>	<u>44,851,624</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(1,124)</u>	<u>-</u>	<u>(1,564)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 25,084</u>	<u>\$ -</u>	<u>\$ 7,407</u>	<u>\$ -</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Commercial Vehicle Excise Tax	Financial Institution Tax	BPPE Late Fee	Homestead Credit Rebate Fund	State Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ 1,150	\$ 12,269	\$ 4,111
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	211,549	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	164,371	-	1,200	-	30,986
Total receipts	<u>164,371</u>	<u>211,549</u>	<u>1,200</u>	<u>-</u>	<u>30,986</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	164,371	211,549	-	-	30,036
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>164,371</u>	<u>211,549</u>	<u>-</u>	<u>-</u>	<u>30,036</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>1,200</u>	<u>-</u>	<u>950</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,350</u>	<u>\$ 12,269</u>	<u>\$ 5,061</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit Fee	State Sales Disclosure	Coroner Continuing Education
Cash and investments - beginning	\$ 13,324	\$ 360	\$ 355	\$ 595	\$ 328
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	164,843	9,236	3,635	6,415	3,913
Total receipts	<u>164,843</u>	<u>9,236</u>	<u>3,635</u>	<u>6,415</u>	<u>3,913</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	166,723	9,596	3,805	6,200	4,012
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>166,723</u>	<u>9,596</u>	<u>3,805</u>	<u>6,200</u>	<u>4,012</u>
Excess (deficiency) of receipts over disbursements	<u>(1,880)</u>	<u>(360)</u>	<u>(170)</u>	<u>215</u>	<u>(99)</u>
Cash and investments - ending	<u>\$ 11,444</u>	<u>\$ -</u>	<u>\$ 185</u>	<u>\$ 810</u>	<u>\$ 229</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Interstate Compact Fee	Mortgage Fee-State	DLGF HMST Property Database	Sex/Violent Offender - State	Child Restraint Fees
Cash and investments - beginning	\$ -	\$ 358	\$ 37	\$ 40	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	5	-	-
Fines and forfeits	625	-	-	-	-
Other receipts	-	4,145	9	517	175
Total receipts	<u>625</u>	<u>4,145</u>	<u>14</u>	<u>517</u>	<u>175</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	438	4,148	47	476	175
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>438</u>	<u>4,148</u>	<u>47</u>	<u>476</u>	<u>175</u>
Excess (deficiency) of receipts over disbursements	<u>187</u>	<u>(3)</u>	<u>(33)</u>	<u>41</u>	<u>-</u>
Cash and investments - ending	<u>\$ 187</u>	<u>\$ 355</u>	<u>\$ 4</u>	<u>\$ 81</u>	<u>\$ -</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Forest Restoration	Restitution	Inheritance Tax	Education Plate Fee	Riverboat Gambling
Cash and investments - beginning	\$ -	\$ 2,273	\$ 12,593	\$ 244	\$ 102,601
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	150	22,929	-	319	250,126
Total receipts	150	22,929	-	319	250,126
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	152,494
Capital outlay	-	-	-	-	-
Other disbursements	-	25,202	-	-	-
Total disbursements	-	25,202	-	-	152,494
Excess (deficiency) of receipts over disbursements	150	(2,273)	-	319	97,632
Cash and investments - ending	\$ 150	\$ -	\$ 12,593	\$ 563	\$ 200,233

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Cty Innkeeper's Tax	LIT Public Safety	93.563 Prosecutor PCA	93.563 County IV-D Incentive	93.563 Pros IV-D Incentive-Pr
Cash and investments - beginning	\$ -	\$ -	\$ 3,224	\$ 110,988	\$ 36,710
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	413,859	2,389,403	2,722	23,735	-
Total receipts	<u>413,859</u>	<u>2,389,403</u>	<u>2,722</u>	<u>23,735</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	55,822	-
Supplies	-	-	-	588	-
Other services and charges	384,694	2,389,403	1,159	13,716	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>384,694</u>	<u>2,389,403</u>	<u>1,159</u>	<u>70,126</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>29,165</u>	<u>-</u>	<u>1,563</u>	<u>(46,391)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 29,165</u>	<u>\$ -</u>	<u>\$ 4,787</u>	<u>\$ 64,597</u>	<u>\$ 36,710</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.563 Pros IV-D Incentive	93.563 Clerk IV-D Incentive	DEBT SVC (bldg)- Central Comm	DEBT SVC(equip)lease- Central	Re-Assessment
Cash and investments - beginning	\$ 52,130	\$ 147,581	\$ 100,562	\$ 74,395	\$ 1,587,942
Receipts:					
Taxes	-	-	183,674	781,195	514,203
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	13,839	58,771	39,001
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	35,106	23,335	-	-	-
Total receipts	<u>35,106</u>	<u>23,335</u>	<u>197,513</u>	<u>839,966</u>	<u>553,204</u>
Disbursements:					
Personal services	-	1,942	-	-	139,891
Supplies	-	901	-	-	1,059
Other services and charges	10,246	6,557	195,865	856,738	416,623
Capital outlay	1,926	550	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>12,172</u>	<u>9,950</u>	<u>195,865</u>	<u>856,738</u>	<u>557,573</u>
Excess (deficiency) of receipts over disbursements	<u>22,934</u>	<u>13,385</u>	<u>1,648</u>	<u>(16,772)</u>	<u>(4,369)</u>
Cash and investments - ending	<u>\$ 75,064</u>	<u>\$ 160,966</u>	<u>\$ 102,210</u>	<u>\$ 57,623</u>	<u>\$ 1,583,573</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LOIT Special Distribution	Pre Trial Diversion	Shop With A Cop (Sheriff)	Flower Donation Fund	Sunny Meadows Donation Fund
Cash and investments - beginning	\$ 449,556	\$ 111,197	\$ 13,287	\$ 250	\$ 1,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	86,832	7,135	50	-
Total receipts	-	86,832	7,135	50	-
Disbursements:					
Personal services	-	75,458	-	-	-
Supplies	-	960	-	-	290
Other services and charges	-	2,964	1,325	-	-
Capital outlay	-	17,086	-	-	700
Other disbursements	-	-	-	-	-
Total disbursements	-	96,468	1,325	-	990
Excess (deficiency) of receipts over disbursements	-	(9,636)	5,810	50	(990)
Cash and investments - ending	\$ 449,556	\$ 101,561	\$ 19,097	\$ 300	\$ 10

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sheriff Cameras Donation Fund	Redevelopment Comm/SDI TIF	American Heritage Village	New Millennium Infrastructure	Sheriff Response Team
Cash and investments - beginning	\$ -	\$ 846,758	\$ 668,385	\$ 147,663	\$ 478
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	30,000	-	58,312	175,153	-
Total receipts	<u>30,000</u>	<u>-</u>	<u>58,312</u>	<u>175,153</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	2,671	4,000	1,439	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>2,671</u>	<u>4,000</u>	<u>1,439</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>30,000</u>	<u>(2,671)</u>	<u>54,312</u>	<u>173,714</u>	<u>-</u>
Cash and investments - ending	<u>\$ 30,000</u>	<u>\$ 844,087</u>	<u>\$ 722,697</u>	<u>\$ 321,377</u>	<u>\$ 478</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Certificate Sale Surplus Fund	Sheriff Continuing Education	GIS Projects	American Family	PHP Health Insurance
Cash and investments - beginning	\$ 2,944	\$ 36,798	\$ 15,923	\$ 4,694	\$ 33,904
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	8,659	-	51,248	2,067,344
Total receipts	-	8,659	-	51,248	2,067,344
Disbursements:					
Personal services	-	-	-	55,942	361,329
Supplies	-	-	-	-	-
Other services and charges	564	14,786	3,073	-	1,549,375
Capital outlay	-	-	1,140	-	-
Other disbursements	-	-	-	-	-
Total disbursements	564	14,786	4,213	55,942	1,910,704
Excess (deficiency) of receipts over disbursements	(564)	(6,127)	(4,213)	(4,694)	156,640
Cash and investments - ending	\$ 2,380	\$ 30,671	\$ 11,710	\$ -	\$ 190,544

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Trust Mark Insurance	Payroll withold-HSA Annuity	YMCA	IN Sheriff 457(B)	Local Income Tax-PTR
Cash and investments - beginning	\$ 5,077	\$ -	\$ 1,456	\$ -	\$ 192,276
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	62,014	101,345	21,444	16,250	5,007,657
Total receipts	62,014	101,345	21,444	16,250	5,007,657
Disbursements:					
Personal services	67,082	101,345	21,080	16,250	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	4,857,573
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	67,082	101,345	21,080	16,250	4,857,573
Excess (deficiency) of receipts over disbursements	(5,068)	-	364	-	150,084
Cash and investments - ending	\$ 9	\$ -	\$ 1,820	\$ -	\$ 342,360

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Blocking RR Crossing Fines	LIT Certified Shares	LIT Economic Development (EDIT)	LIT Special Distribution	Retrofit Proj-HmldSec
Cash and investments - beginning	\$ 3,800	\$ -	\$ -	\$ -	\$ 4,174
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	9,567,746	2,523,599	910,735	-
Total receipts	-	9,567,746	2,523,599	910,735	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	9,567,746	2,523,599	910,735	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	9,567,746	2,523,599	910,735	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 3,800	\$ -	\$ -	\$ -	\$ 4,174

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Emergency Disaster	93.069 Public Health Bio-Terr	83.534 St Homeland Security Gr	Fire District #3	20.601 Operation Pullover
Cash and investments - beginning	\$ 1,029	\$ 2,572	\$ 25,407	\$ 64	\$ (1,518)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	15,058	10,907	-	6,826
Total receipts	-	15,058	10,907	-	6,826
Disbursements:					
Personal services	-	-	-	-	5,491
Supplies	-	-	-	-	-
Other services and charges	-	9,300	1,957	-	-
Capital outlay	-	5,758	3,926	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	15,058	5,883	-	5,491
Excess (deficiency) of receipts over disbursements	-	-	5,024	-	1,335
Cash and investments - ending	<u>\$ 1,029</u>	<u>\$ 2,572</u>	<u>\$ 30,431</u>	<u>\$ 64</u>	<u>\$ (183)</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	State Homeland Security Grant2	JAG/State Recovery Works Grant	20.509 DART (C.O.A. Operating)	DART CAPITAL (VEH ETC)	School Resource Officer Fund
Cash and investments - beginning	\$ 1,664	\$ (34,207)	\$ -	\$ -	\$ 24,814
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	47,583	312,796	66,230	7,500
Total receipts	<u>-</u>	<u>47,583</u>	<u>312,796</u>	<u>66,230</u>	<u>7,500</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	13,376	312,796	-	-
Capital outlay	1,001	-	-	66,230	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,001</u>	<u>13,376</u>	<u>312,796</u>	<u>66,230</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,001)</u>	<u>34,207</u>	<u>-</u>	<u>-</u>	<u>7,500</u>
Cash and investments - ending	<u>\$ 663</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,314</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	DeKalb Local Plan Grant	LARE Grant-Cedar Crk Feas Stdy	Sheriff Inmate GED Classes	Access Indiana Grant
Cash and investments - beginning	\$ 5,763	\$ -	\$ 30	\$ 1,389
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	9,408	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	9,408	-	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	9,408	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	-	9,408	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-
Cash and investments - ending	\$ 5,763	\$ -	\$ 30	\$ 1,389

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Drug Prosecution Fund	State Grant CommCorr (even yrs)	State Grant CC-Juv (even year)	Probation- State Grant
Cash and investments - beginning	\$ -	\$ 2,681	\$ 11,348	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	1,697	307,967	55,429	38,938
Total receipts	<u>1,697</u>	<u>307,967</u>	<u>55,429</u>	<u>38,938</u>
Disbursements:				
Personal services	-	106,664	26,416	18,064
Supplies	-	2,973	-	164
Other services and charges	-	38,088	27,510	194
Capital outlay	1,697	2,032	2,385	-
Other disbursements	-	-	-	-
Total disbursements	<u>1,697</u>	<u>149,757</u>	<u>56,311</u>	<u>18,422</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>158,210</u>	<u>(882)</u>	<u>20,516</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 160,891</u>	<u>\$ 10,466</u>	<u>\$ 20,516</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Pub Def - JAG Grant	State Grant CommCorr (odd yrs)	State Grant CC-Juv (odd year)	Probation- State Grant (odd yr)
Cash and investments - beginning	\$ 21,827	\$ 86,286	\$ 20,465	\$ 21,937
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	12,102	119,888	33,257	23,363
Total receipts	<u>12,102</u>	<u>119,888</u>	<u>33,257</u>	<u>23,363</u>
Disbursements:				
Personal services	-	138,965	35,560	20,176
Supplies	-	6,057	529	1,302
Other services and charges	33,929	17,795	13,885	143
Capital outlay	-	10,242	-	1,224
Other disbursements	-	-	-	-
Total disbursements	<u>33,929</u>	<u>173,059</u>	<u>49,974</u>	<u>22,845</u>
Excess (deficiency) of receipts over disbursements	<u>(21,827)</u>	<u>(53,171)</u>	<u>(16,717)</u>	<u>518</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 33,115</u>	<u>\$ 3,748</u>	<u>\$ 22,455</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Local Rd & Brdg Matching Grant	Superior Court Dekko Grant	Historical Guide Publication	Totals
Cash and investments - beginning	\$ -	\$ 500	\$ 95	\$ 27,259,196
Receipts:				
Taxes	-	-	-	52,703,743
Licenses and permits	-	-	-	110,584
Intergovernmental receipts	521,077	-	-	15,489,004
Charges for services	-	-	-	844,335
Fines and forfeits	-	-	-	167,984
Other receipts	173,692	-	-	47,945,069
Total receipts	<u>694,769</u>	<u>-</u>	<u>-</u>	<u>117,260,719</u>
Disbursements:				
Personal services	-	-	-	17,065,134
Supplies	-	-	-	2,252,235
Other services and charges	694,769	-	-	79,143,052
Capital outlay	-	-	-	5,116,084
Other disbursements	-	-	-	6,454,060
Total disbursements	<u>694,769</u>	<u>-</u>	<u>-</u>	<u>110,030,565</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,230,154</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 95</u>	<u>\$ 34,489,350</u>

DEKALB COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 707,522</u>	<u>\$ 184</u>

DEKALB COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
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>18,000</u>	07/01/17	06/30/19
Total of annual lease payments		<u>\$ 31,848</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	\$ 1,800,000	\$ 191,555
General obligation bonds	Community Corrections Building Project	<u>6,705,000</u>	<u>784,118</u>
Totals		<u>\$ 8,505,000</u>	<u>\$ 975,673</u>

DEKALB COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 886,531
Infrastructure	88,075,779
Buildings	11,172,152
Improvements other than buildings	107,356
Machinery, equipment, and vehicles	10,638,514
Construction in progress	4,036,104
Books and other	<u>2,390,693</u>
Total capital assets	<u>\$ 117,307,129</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/>.