

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DEKALB COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**  
09/30/2020



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## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jan Bauman	01-01-19 to 12-31-20
County Treasurer	Sandra Wilcox	01-01-19 to 12-31-20
Clerk of the Circuit Court	Holly Albright	01-01-19 to 12-31-20
County Sheriff	David G. Cserep	01-01-19 to 12-31-20
County Recorder	Katie Firestone	01-01-19 to 12-31-20
President of the Board of County Commissioners	Donald D. Grogg William L. Hartman	01-01-19 to 12-31-19 01-01-20 to 12-31-20
President of the County Council	Richard Ring	01-01-19 to 12-31-20
County Home Director	Don Pierson	01-01-19 to 12-31-20
Chair of the Drainage Board	Randall J Deetz	01-01-19 to 12-31-20



## 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, 2019, 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 the financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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, 2019.

***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, 2019, 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.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated September 24, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

September 24, 2020

## 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, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
After Settlement Collections	\$ 1,491,370	\$ 1,479,929	\$ 1,491,370	\$ 1,479,929
Inmate Trust	2,727	187,706	181,687	8,746
Sheriff's Commissary/Escrow	80,396	141,067	155,206	66,257
Clerk of Circuit Court Trust/SETS	150,048	4,562,565	4,566,162	146,451
General	5,186,783	16,466,323	14,152,501	7,500,605
Accident Account Report	10,904	8,920	1,525	18,299
Campaign Finance Enforcement	-	300	-	300
LIT Economic Development	1,639,688	1,617,312	1,164,594	2,092,406
PTRC/HSC/CEDIT Hmst Special	29,805	-	-	29,805
City/Town Court Cost	3,469	7,764	7,257	3,976
Clerk Perpetuation	114,665	29,473	17,101	127,037
CC Project Income	406,515	195,439	486,039	115,915
CC CTP	27,738	13,875	-	41,613
Convention Visitor & Tourism	-	22,200	-	22,200
Surplus Dog	555	-	-	555
Sales Disclosures	135,645	6,260	-	141,905
Covered Bridge Maint	40,478	1,850	369	41,959
Cumulative Bridge	1,175,932	654,500	301,985	1,528,447
Cum Capital Development	1,011,310	2,211,483	2,495,369	727,424
Drug Free Community	150,699	32,184	49,949	132,934
LEPC Right to Know	25,964	7,528	2,987	30,505
Enhanced Access	-	9,819	-	9,819
Extradition	17,619	5,100	10,362	12,357
Handgun Application	11,256	8,690	12,838	7,108
General Drain	375,496	167,276	167,564	375,208
Health	229,724	361,749	327,494	263,979
Co.Id Security Prot/Redacting	28,435	6,669	-	35,104
Health Maintenance	85,100	33,139	56,348	61,891
Local Road & Street	752,791	700,752	457,904	995,639
LIT Public Safety-County Share	673,255	1,537,573	1,153,992	1,056,836
MVH Restricted	-	1,739,179	922,964	816,215
Medical Care for Inmates	13,484	3,720	-	17,204
County Misdemeanant Fund	74,194	25,640	76,849	22,985
Highway	3,509,412	2,626,876	3,014,407	3,121,881
Omitted Property Audits	153,801	11,846	85,687	79,960
Plat Book Fee	50,497	21,460	19,532	52,425
Rainy Day	402,749	-	397,520	5,229
Recorder Perpetuation	277,890	109,743	62,392	325,241
Riverboat (County Portion)	-	297,865	197,000	100,865
Sex/Violent Offender Registry	13,040	4,953	36	17,957
Sheriff Pension Trust Fund	126,474	57,649	125,000	59,123
Supp Public Defender	2,126	885	-	3,011
Surplus Tax	97,516	53,554	51,923	99,147
Surveyor Corner Perpetuation	62,495	33,075	9,000	86,570
Auditor Tax Sale Deed Fee	-	550	500	50
Tax Sale Redemption	320	119,964	120,284	-
Tax Sale Surplus	455,455	95,282	285,629	265,108
2011 IN LHD Trust Acct Dist	46,919	23,545	23,920	46,544
GAL/CASA	-	37,126	37,126	-
Auditor's Ineligible Deduction	33,292	9,430	1,786	40,936
Co Elected Officials Training	20,724	6,737	4,788	22,673
County Offender Transportation	1,052	688	-	1,740
Statewide 911 Fund	211,268	625,047	383,485	452,830
Adult Administrative Fee	74,861	20,296	61,417	33,740
Juvenile Administrative Fee	1,300	1,120	-	2,420
Supp Adult Probation	249,127	95,436	105,079	239,484
Supp Juvenile Probation	1,293	23,845	6,695	18,443
Alternative Dispute Resolution	6,785	3,700	3,520	6,965

DEKALB COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
User Fee	334,145	49,612	48,331	335,426
Drain Maintenance	4,522,239	1,629,896	1,295,795	4,856,340
K-9 Unit	81	14,300	7,988	6,393
Sheriff Donation (Drug)	1,004	-	-	1,004
Dekalb Cty CDBG Revolving Loan	87,516	784,618	784,618	87,516
2018 Bond Project (Comm Corr)	3,988,616	61,341	3,523,491	526,466
Life Insurance	-	17,636	17,636	-
Child Support	-	67,198	67,198	-
Deferred Compensation	-	49,494	49,494	-
Federal Taxes	-	926,065	926,065	-
FICA	-	760,484	760,484	-
Local Tax	15,117	191,740	191,291	15,566
PERF	-	277,088	277,061	27
Roth (Sheriff/Jail)	-	6,135	6,135	-
State Tax	25,085	317,301	316,637	25,749
Garnishment	-	12,621	12,621	-
Police Retirement	7,407	30,528	37,935	-
Settlement	-	47,072,320	47,072,320	-
Commercial Vehicle Excise Tax	-	200,092	200,092	-
Financial Institution Tax	-	276,198	276,198	-
BPPE Late Fee	2,350	1,250	3,600	-
Homestead Credit Rebate Fund	12,269	-	-	12,269
State Fines & Forfeitures	5,061	25,592	26,953	3,700
Infraction Judgements	11,444	147,814	150,301	8,957
Overweight Vehicle Fines	-	12,924	12,924	-
Special Death Benefit Fee	185	3,580	3,190	575
State Sales Disclosure	810	6,260	6,340	730
Coroner Continuing Education	230	4,217	3,971	476
Interstate Compact Fee	188	688	750	126
Mortgage Fee-State	355	4,420	4,360	415
DLGF HMST Property Database	3	9	12	-
Sex/Violent Offender - State	81	518	553	46
Child Restraint Fees	-	50	50	-
Forest Restoration	150	438	588	-
Restitution	-	22,035	21,249	786
Inheritance Tax	12,593	-	-	12,593
Education Plate Fee	563	319	563	319
Riverboat Gambling	200,233	250,126	450,359	-
Cty Innkeeper's Tax	29,164	357,560	386,724	-
LIT PUBLIC SAFETY	-	2,600,145	2,600,145	-
93.563 Prosecutor PCA	4,788	2,488	2,204	5,072
93.563 COUNTY IV-D INCENTIVE	64,597	24,121	69,739	18,979
93.563 Pros IV-D Incentive-Pr	36,710	-	-	36,710
93.563 PROS IV-D INCENTIVE	75,064	36,288	34,606	76,746
93.563 CLERK IV-D INCENTIVE	160,966	24,695	26,214	159,447
DEBT SVC (bldg)- Central Comm	102,211	192,578	192,355	102,434
DEBT SVC(equip)lease- Central	57,623	71	-	57,694
Re-Assessment	1,583,573	564,011	252,217	1,895,367
LOIT Special Distribution	449,556	-	-	449,556
LIT Correctnl/Rehab Facility	-	1,352,075	786,150	565,925
Pre Trial Diversion	101,560	73,836	94,958	80,438
Shop With A Cop (Sheriff)	19,096	5,885	4,450	20,531
Flower Donation Fund	300	50	350	-
Sunny Meadows Donation Fund	10	-	-	10
Sheriff Cameras Donation Fund	30,000	-	-	30,000
Community Corrections Donation	-	7,345	6,730	615
Probation Donation Fund	-	7,786	5,786	2,000

DEKALB COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Public Def. Donation Fund	-	250	-	250
Change Academy School Funding	-	193,366	30,959	162,407
Redevelopment Comm/SDI TIF	844,087	315,917	338,861	821,143
American Heritage Village	722,696	88,777	92,321	719,152
New Millennium Infrastructure	321,376	449,794	530,133	241,037
Sheriff Response Team	478	-	-	478
Certificate Sale Fund	-	7,937	1,812	6,125
Certificate Sale Surplus Fund	2,380	-	-	2,380
Sheriff Continuing Education	30,671	8,472	18,384	20,759
GIS Projects	11,710	-	2,678	9,032
HSA - Health Insurance	-	66,797	66,797	-
American Family	-	42,611	42,611	-
PHP Health Insurance	190,544	2,187,043	2,277,776	99,811
Trust Mark Insurance	9	49,616	48,641	984
Payroll withhold-HSA Annuity	-	48,260	48,260	-
YMCA	1,820	22,582	22,530	1,872
LTD - Employee Paid	-	9,776	10,752	(976)
IN Sheriff 457(B)	-	1,850	1,850	-
LOCAL INCOME TAX-PTR	342,360	5,823,870	5,429,810	736,420
Blocking RR Crossing Fines	3,800	-	-	3,800
LIT CERTIFIED SHARES	-	10,400,579	10,400,579	-
LIT ECONOMIC DEVELOPMENT(EDIT)	-	2,621,851	2,621,851	-
LIT Special Distribution	-	2,494,080	2,494,080	-
Retrofit Proj-HmldSec	4,174	-	-	4,174
Emergency Disaster	1,029	-	-	1,029
93.069 Public Health Bio-Terr	2,572	-	-	2,572
83.534 St Homeland Security Gr	30,431	-	16,183	14,248
Fire District #3	64	-	-	64
20.601 Operation Pullover	(184)	2,214	2,676	(646)
State Homeland Security Grant2	663	-	-	663
20.509 DART (C.O.A. Operating)	-	319,269	319,269	-
DART CAPITAL (VEH ETC)	-	28,800	28,800	-
School Resource Officer Fund	32,314	18,250	30,956	19,608
Dekalb Local Plan Grant	5,763	-	-	5,763
LARE Grant-Cedar Crk Feas Stdy	-	17,932	17,932	-
Sheriff Inmate GED Classes	30	-	-	30
IPEP SAFETY GRANTS	-	-	1,939	(1,939)
Access Indiana Grant	1,389	-	-	1,389
County Road 56-Fed Supp Rd Prj	-	138,982	138,982	-
State Grant CommCorr (even yrs)	160,891	642,578	368,907	434,562
State Grant CC-Juv (even year)	10,465	33,257	43,722	-
Probation- State Grant	20,516	76,967	84,981	12,502
State Grant CommCorr (odd yrs)	33,115	-	33,115	-
State Grant CC-Juv (odd year)	3,748	58,287	37,237	24,798
Probation- State Grant (odd yr)	22,455	-	22,455	-
Local Rd & Brdg Matching Grant	-	1,318,039	1,312,471	5,568
Superior Court Dekko Grant	500	-	-	500
Historical Guide Publication	95	-	-	95
Veterans Court Grant	-	69,819	10,020	59,799
Family Recovery Court Grant	-	72,760	3,250	69,510
97.039 Hazard Mitigation Grant	-	9,000	18,000	(9,000)
Totals	<u>\$ 34,489,345</u>	<u>\$ 122,640,079</u>	<u>\$ 121,248,503</u>	<u>\$ 35,880,921</u>

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, innkeeper's 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: 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, 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 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.

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 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 join the PERF Hybrid plan.

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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:

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 the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. 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.

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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 three funds with deficits in cash. For two of the funds, this is a result of the funds being set up for reimbursable grants. Reimbursement for the expenditures made by the County were not received by December 31, 2019. The other fund with a deficit was due to an error in recording a new payroll withholding fund, which was corrected in March of 2020.

**Note 8. Subsequent Events**

On February 3, 2020, the Board of County Commissioners awarded a bid in the amount of \$947,866 to AIP Construction Corporation for the Community Crossings 2020 Road Resurfacing project.

On May 18, 2020, the Board of County Commissioners approved a Coronavirus Relief fund in the amount of \$1,402,414 for Coronavirus related expenses.

#### 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, 2019

	After Settlement Collections	Inmate Trust	Sheriff's Commissary/ Escrow	Clerk of Circuit Court Trust/SETS	General	Accident Account Report
Cash and investments - beginning	\$ 1,491,370	\$ 2,727	\$ 80,396	\$ 150,048	\$ 5,186,783	\$ 10,904
Receipts:						
Taxes	532,753	-	-	-	8,069,125	-
Licenses and permits	-	-	-	-	108,039	-
Intergovernmental receipts	-	-	-	-	5,432,158	-
Charges for services	-	-	-	-	638,201	-
Fines and forfeits	-	-	-	-	154,718	-
Other receipts	947,176	187,706	141,067	4,562,565	2,064,082	8,920
Total receipts	1,479,929	187,706	141,067	4,562,565	16,466,323	8,920
Disbursements:						
Personal services	-	-	-	-	9,963,164	-
Supplies	-	-	-	-	513,152	130
Other services and charges	-	-	-	-	3,642,257	1,020
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	33,928	375
Other disbursements	1,491,370	181,687	155,206	4,566,162	-	-
Total disbursements	1,491,370	181,687	155,206	4,566,162	14,152,501	1,525
Excess (deficiency) of receipts over disbursements	(11,441)	6,019	(14,139)	(3,597)	2,313,822	7,395
Cash and investments - ending	\$ 1,479,929	\$ 8,746	\$ 66,257	\$ 146,451	\$ 7,500,605	\$ 18,299

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Campaign Finance Enforcement	LIT Economic Development	PTRC/ HSC/CEDIT Hmst Special	City/Town Court Cost	Clerk Perpetuation	CC Project Income
Cash and investments - beginning	\$ -	\$ 1,639,688	\$ 29,805	\$ 3,469	\$ 114,665	\$ 406,515
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,606,307	-	-	-	-
Charges for services	300	-	-	-	1,150	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	11,005	-	7,764	28,323	195,439
Total receipts	300	1,617,312	-	7,764	29,473	195,439
Disbursements:						
Personal services	-	-	-	-	-	310,198
Supplies	-	229,868	-	-	541	9,077
Other services and charges	-	853,094	-	7,257	16,118	161,201
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	81,632	-	-	442	5,563
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,164,594	-	7,257	17,101	486,039
Excess (deficiency) of receipts over disbursements	300	452,718	-	507	12,372	(290,600)
Cash and investments - ending	\$ 300	\$ 2,092,406	\$ 29,805	\$ 3,976	\$ 127,037	\$ 115,915

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	CC CTP	Convention Visitor & Tourism	Surplus Dog	Sales Disclosures	Covered Bridge Maint	Cumulative Bridge
Cash and investments - beginning	\$ 27,738	\$ -	\$ 555	\$ 135,645	\$ 40,478	\$ 1,175,932
Receipts:						
Taxes	-	-	-	-	-	476,736
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	37,428
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,875	22,200	-	6,260	1,850	140,336
Total receipts	13,875	22,200	-	6,260	1,850	654,500
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	131	101,612
Other services and charges	-	-	-	-	238	199,959
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	414
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	369	301,985
Excess (deficiency) of receipts over disbursements	13,875	22,200	-	6,260	1,481	352,515
Cash and investments - ending	\$ 41,613	\$ 22,200	\$ 555	\$ 141,905	\$ 41,959	\$ 1,528,447

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Cum Capital Development	Drug Free Community	LEPC Right to Know	Enhanced Access	Extradition	Handgun Application
Cash and investments - beginning	\$ 1,011,310	\$ 150,699	\$ 25,964	\$ -	\$ 17,619	\$ 11,256
Receipts:						
Taxes	809,999	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	63,590	-	-	-	-	-
Charges for services	20,580	-	-	-	3,500	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,317,314	32,184	7,528	9,819	1,600	8,690
Total receipts	2,211,483	32,184	7,528	9,819	5,100	8,690
Disbursements:						
Personal services	-	-	80	-	-	-
Supplies	-	72	-	-	-	9,983
Other services and charges	2,077,872	49,877	9	-	10,362	80
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	417,497	-	2,898	-	-	2,775
Other disbursements	-	-	-	-	-	-
Total disbursements	2,495,369	49,949	2,987	-	10,362	12,838
Excess (deficiency) of receipts over disbursements	(283,886)	(17,765)	4,541	9,819	(5,262)	(4,148)
Cash and investments - ending	\$ 727,424	\$ 132,934	\$ 30,505	\$ 9,819	\$ 12,357	\$ 7,108

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	General Drain	Health	Co.Id Security Prot/Redacting	Health Maintenance	Local Road & Street	LIT Public Safety-County Share
Cash and investments - beginning	\$ 375,496	\$ 229,724	\$ 28,435	\$ 85,100	\$ 752,791	\$ 673,255
Receipts:						
Taxes	-	282,179	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	22,151	-	-	681,489	1,533,285
Charges for services	-	55,614	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	167,276	1,805	6,669	33,139	19,263	4,288
Total receipts	167,276	361,749	6,669	33,139	700,752	1,537,573
Disbursements:						
Personal services	-	301,563	-	11,581	-	877,544
Supplies	-	9,963	-	12,183	-	2,770
Other services and charges	167,564	11,740	-	466	220,000	265,297
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	4,228	-	32,118	237,904	8,381
Other disbursements	-	-	-	-	-	-
Total disbursements	167,564	327,494	-	56,348	457,904	1,153,992
Excess (deficiency) of receipts over disbursements	(288)	34,255	6,669	(23,209)	242,848	383,581
Cash and investments - ending	\$ 375,208	\$ 263,979	\$ 35,104	\$ 61,891	\$ 995,639	\$ 1,056,836

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	MVH Restricted	Medical Care for Inmates	County Misdemeanant Fund	Highway	Omitted Property Audits	Plat Book Fee
Cash and investments - beginning	\$ -	\$ 13,484	\$ 74,194	\$ 3,509,412	\$ 153,801	\$ 50,497
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,739,179	-	-	2,344,364	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,720	25,640	282,512	11,846	21,460
Total receipts	1,739,179	3,720	25,640	2,626,876	11,846	21,460
Disbursements:						
Personal services	-	-	-	1,391,829	-	17,208
Supplies	406,164	-	3,238	749,565	-	270
Other services and charges	236,550	-	31,226	867,216	85,687	2,054
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	280,250	-	42,385	5,797	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	922,964	-	76,849	3,014,407	85,687	19,532
Excess (deficiency) of receipts over disbursements	816,215	3,720	(51,209)	(387,531)	(73,841)	1,928
Cash and investments - ending	\$ 816,215	\$ 17,204	\$ 22,985	\$ 3,121,881	\$ 79,960	\$ 52,425

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Rainy Day	Recorder Perpetuation	Riverboat (County Portion)	Sex/Violent Offender Registry	Sheriff Pension Trust Fund	Supp Public Defender
Cash and investments - beginning	\$ 402,749	\$ 277,890	\$ -	\$ 13,040	\$ 126,474	\$ 2,126
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	109,743	297,865	4,953	57,649	885
Total receipts	-	109,743	297,865	4,953	57,649	885
Disbursements:						
Personal services	68,010	18,120	197,000	-	125,000	-
Supplies	-	-	-	36	-	-
Other services and charges	329,510	44,272	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	397,520	62,392	197,000	36	125,000	-
Excess (deficiency) of receipts over disbursements	(397,520)	47,351	100,865	4,917	(67,351)	885
Cash and investments - ending	\$ 5,229	\$ 325,241	\$ 100,865	\$ 17,957	\$ 59,123	\$ 3,011

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	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	\$ 97,516	\$ 62,495	\$ -	\$ 320	\$ 455,455	\$ 46,919
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	53,554	33,075	550	119,964	95,282	23,545
Total receipts	53,554	33,075	550	119,964	95,282	23,545
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	17,671
Other services and charges	51,923	9,000	500	120,284	285,629	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	6,249
Other disbursements	-	-	-	-	-	-
Total disbursements	51,923	9,000	500	120,284	285,629	23,920
Excess (deficiency) of receipts over disbursements	1,631	24,075	50	(320)	(190,347)	(375)
Cash and investments - ending	\$ 99,147	\$ 86,570	\$ 50	\$ -	\$ 265,108	\$ 46,544

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	<u>GAL/CASA</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>
Cash and investments - beginning	\$ -	\$ 33,292	\$ 20,724	\$ 1,052	\$ 211,268	\$ 74,861
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,400	68	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	37,126	8,030	6,669	688	625,047	20,296
Total receipts	37,126	9,430	6,737	688	625,047	20,296
Disbursements:						
Personal services	-	-	-	-	372,414	61,417
Supplies	-	24	-	-	818	-
Other services and charges	37,126	845	4,788	-	10,253	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	917	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	37,126	1,786	4,788	-	383,485	61,417
Excess (deficiency) of receipts over disbursements	-	7,644	1,949	688	241,562	(41,121)
Cash and investments - ending	\$ -	\$ 40,936	\$ 22,673	\$ 1,740	\$ 452,830	\$ 33,740

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Juvenile Administrative Fee	Supp Adult Probation	Supp Juvenile Probation	Alternative Dispute Resolution	User Fee	Drain Maintenance
Cash and investments - beginning	\$ 1,300	\$ 249,127	\$ 1,293	\$ 6,785	\$ 334,145	\$ 4,522,239
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,120	95,436	23,845	3,700	49,612	1,629,896
Total receipts	1,120	95,436	23,845	3,700	49,612	1,629,896
Disbursements:						
Personal services	-	94,363	6,025	-	39,625	-
Supplies	-	250	-	-	1,245	-
Other services and charges	-	10,104	670	3,520	6,739	1,295,795
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	362	-	-	722	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	105,079	6,695	3,520	48,331	1,295,795
Excess (deficiency) of receipts over disbursements	1,120	(9,643)	17,150	180	1,281	334,101
Cash and investments - ending	\$ 2,420	\$ 239,484	\$ 18,443	\$ 6,965	\$ 335,426	\$ 4,856,340

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	K-9 Unit	Sheriff Donation (Drug)	Dekalb Cty CDBG Revolving Loan	2018 Bond Project (Comm Corr)	Life Insurance	Child Support
Cash and investments - beginning	\$ 81	\$ 1,004	\$ 87,516	\$ 3,988,616	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	14,300	-	784,618	61,341	17,636	67,198
Total receipts	14,300	-	784,618	61,341	17,636	67,198
Disbursements:						
Personal services	-	-	-	-	17,636	67,198
Supplies	1,429	-	-	-	-	-
Other services and charges	2,309	-	500	-	-	-
Debt service - principal and interest	-	-	784,118	-	-	-
Capital outlay	4,250	-	-	3,523,491	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	7,988	-	784,618	3,523,491	17,636	67,198
Excess (deficiency) of receipts over disbursements	6,312	-	-	(3,462,150)	-	-
Cash and investments - ending	\$ 6,393	\$ 1,004	\$ 87,516	\$ 526,466	\$ -	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Deferred Compensation	Federal Taxes	FICA	Local Tax	PERF	Roth (Sheriff/Jail)
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 15,117	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	49,494	926,065	760,484	191,740	277,088	6,135
Total receipts	49,494	926,065	760,484	191,740	277,088	6,135
Disbursements:						
Personal services	49,494	926,065	760,484	191,291	277,061	6,135
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	49,494	926,065	760,484	191,291	277,061	6,135
Excess (deficiency) of receipts over disbursements	-	-	-	449	27	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 15,566	\$ 27	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	State Tax	Garnishment	Police Retirement	Settlement	Commercial Vehicle Excise Tax	Financial Institution Tax
Cash and investments - beginning	\$ 25,085	\$ -	\$ 7,407	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	42,290,677	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,039,470	100,036	276,198
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	317,301	12,621	30,528	1,742,173	100,056	-
Total receipts	317,301	12,621	30,528	47,072,320	200,092	276,198
Disbursements:						
Personal services	316,637	12,621	37,935	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	47,072,320	200,092	276,198
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	316,637	12,621	37,935	47,072,320	200,092	276,198
Excess (deficiency) of receipts over disbursements	664	-	(7,407)	-	-	-
Cash and investments - ending	\$ 25,749	\$ -	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	BPPE Late Fee	Homestead Credit Rebate Fund	State Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit Fee
Cash and investments - beginning	\$ 2,350	\$ 12,269	\$ 5,061	\$ 11,444	\$ -	\$ 185
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,250	-	25,592	147,814	12,924	3,580
Total receipts	1,250	-	25,592	147,814	12,924	3,580
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,600	-	26,953	150,301	12,924	3,190
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,600	-	26,953	150,301	12,924	3,190
Excess (deficiency) of receipts over disbursements	(2,350)	-	(1,361)	(2,487)	-	390
Cash and investments - ending	\$ -	\$ 12,269	\$ 3,700	\$ 8,957	\$ -	\$ 575

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	State Sales Disclosure	Coroner Continuing Education	Interstate Compact Fee	Mortgage Fee-State	DLGF HMST Property Database	Sex/Violent Offender - State
Cash and investments - beginning	\$ 810	\$ 230	\$ 188	\$ 355	\$ 3	\$ 81
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	1	-
Fines and forfeits	-	-	688	-	-	-
Other receipts	6,260	4,217	-	4,420	8	518
Total receipts	6,260	4,217	688	4,420	9	518
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	6,340	3,971	750	4,360	12	553
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	6,340	3,971	750	4,360	12	553
Excess (deficiency) of receipts over disbursements	(80)	246	(62)	60	(3)	(35)
Cash and investments - ending	\$ 730	\$ 476	\$ 126	\$ 415	\$ -	\$ 46

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Child Restraint Fees	Forest Restoration	Restitution	Inheritance Tax	Education Plate Fee	Riverboat Gambling
Cash and investments - beginning	\$ -	\$ 150	\$ -	\$ 12,593	\$ 563	\$ 200,233
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	50	438	22,035	-	319	250,126
Total receipts	50	438	22,035	-	319	250,126
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	50	588	-	-	563	450,359
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	21,249	-	-	-
Total disbursements	50	588	21,249	-	563	450,359
Excess (deficiency) of receipts over disbursements	-	(150)	786	-	(244)	(200,233)
Cash and investments - ending	\$ -	\$ -	\$ 786	\$ 12,593	\$ 319	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Cty Innkeeper's Tax	LIT PUBLIC SAFETY	93.563 Prosecutor PCA	93.563 COUNTY IV-D INCENTIVE	93.563 Pros IV-D Incentive-Pr	93.563 PROS IV-D INCENTIVE
Cash and investments - beginning	\$ 29,164	\$ -	\$ 4,788	\$ 64,597	\$ 36,710	\$ 75,064
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	357,560	2,600,145	2,488	24,121	-	36,288
Total receipts	357,560	2,600,145	2,488	24,121	-	36,288
Disbursements:						
Personal services	-	-	-	58,599	-	8,514
Supplies	-	-	-	-	-	814
Other services and charges	386,724	2,600,145	2,204	11,140	-	17,169
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	8,109
Other disbursements	-	-	-	-	-	-
Total disbursements	386,724	2,600,145	2,204	69,739	-	34,606
Excess (deficiency) of receipts over disbursements	(29,164)	-	284	(45,618)	-	1,682
Cash and investments - ending	\$ -	\$ -	\$ 5,072	\$ 18,979	\$ 36,710	\$ 76,746

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	93.563 CLERK IV-D INCENTIVE	DEBT SVC (bldg)- Central Comm	DEBT SVC(equip)lease- Central	Re-Assessment	LOIT Special Distribution	LIT Correctnl/Rehab Facility
Cash and investments - beginning	\$ 160,966	\$ 102,211	\$ 57,623	\$ 1,583,573	\$ 449,556	\$ -
Receipts:						
Taxes	-	178,638	-	522,955	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	13,940	-	41,056	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	24,695	-	71	-	-	1,352,075
Total receipts	<u>24,695</u>	<u>192,578</u>	<u>71</u>	<u>564,011</u>	<u>-</u>	<u>1,352,075</u>
Disbursements:						
Personal services	5,838	-	-	133,512	-	-
Supplies	1,176	-	-	229	-	-
Other services and charges	5,533	800	-	118,476	-	2,032
Debt service - principal and interest	-	191,555	-	-	-	784,118
Capital outlay	13,667	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>26,214</u>	<u>192,355</u>	<u>-</u>	<u>252,217</u>	<u>-</u>	<u>786,150</u>
Excess (deficiency) of receipts over disbursements	<u>(1,519)</u>	<u>223</u>	<u>71</u>	<u>311,794</u>	<u>-</u>	<u>565,925</u>
Cash and investments - ending	<u>\$ 159,447</u>	<u>\$ 102,434</u>	<u>\$ 57,694</u>	<u>\$ 1,895,367</u>	<u>\$ 449,556</u>	<u>\$ 565,925</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Pre Trial Diversion	Shop With A Cop (Sheriff)	Flower Donation Fund	Sunny Meadows Donation Fund	Sheriff Cameras Donation Fund	Community Corrections Donation
Cash and investments - beginning	\$ 101,560	\$ 19,096	\$ 300	\$ 10	\$ 30,000	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	73,836	5,885	50	-	-	7,345
Total receipts	73,836	5,885	50	-	-	7,345
Disbursements:						
Personal services	85,530	-	-	-	-	-
Supplies	1,074	-	350	-	-	-
Other services and charges	2,454	4,450	-	-	-	2,500
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	5,900	-	-	-	-	4,230
Other disbursements	-	-	-	-	-	-
Total disbursements	94,958	4,450	350	-	-	6,730
Excess (deficiency) of receipts over disbursements	(21,122)	1,435	(300)	-	-	615
Cash and investments - ending	\$ 80,438	\$ 20,531	\$ -	\$ 10	\$ 30,000	\$ 615

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Probation Donation Fund	Public Def. Donation Fund	Change Academy School Funding	Redevelopment Comm/SDI TIF	American Heritage Village	New Millennium Infrastructure
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 844,087	\$ 722,696	\$ 321,376
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,786	250	193,366	315,917	88,777	449,794
Total receipts	7,786	250	193,366	315,917	88,777	449,794
Disbursements:						
Personal services	-	-	27,696	-	-	-
Supplies	5,786	-	596	-	-	-
Other services and charges	-	-	2,667	338,861	37,137	289,466
Debt service - principal and interest	-	-	-	-	-	240,667
Capital outlay	-	-	-	-	55,184	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,786	-	30,959	338,861	92,321	530,133
Excess (deficiency) of receipts over disbursements	2,000	250	162,407	(22,944)	(3,544)	(80,339)
Cash and investments - ending	\$ 2,000	\$ 250	\$ 162,407	\$ 821,143	\$ 719,152	\$ 241,037

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Sheriff Response Team	Certificate Sale Fund	Certificate Sale Surplus Fund	Sheriff Continuing Education	GIS Projects	HSA - Health Insurance
Cash and investments - beginning	\$ 478	\$ -	\$ 2,380	\$ 30,671	\$ 11,710	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,937	-	8,472	-	66,797
Total receipts	-	7,937	-	8,472	-	66,797
Disbursements:						
Personal services	-	-	-	-	-	66,797
Supplies	-	-	-	1,730	-	-
Other services and charges	-	1,812	-	16,654	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,678	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,812	-	18,384	2,678	66,797
Excess (deficiency) of receipts over disbursements	-	6,125	-	(9,912)	(2,678)	-
Cash and investments - ending	\$ 478	\$ 6,125	\$ 2,380	\$ 20,759	\$ 9,032	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	American Family	PHP Health Insurance	Trust Mark Insurance	Payroll withhold-HSA Annuity	YMCA	LTD - Employee Paid
Cash and investments - beginning	\$ -	\$ 190,544	\$ 9	\$ -	\$ 1,820	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	42,611	2,187,043	49,616	48,260	22,582	9,776
Total receipts	42,611	2,187,043	49,616	48,260	22,582	9,776
Disbursements:						
Personal services	42,591	368,073	48,641	48,260	22,530	10,752
Supplies	-	-	-	-	-	-
Other services and charges	20	1,909,703	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	42,611	2,277,776	48,641	48,260	22,530	10,752
Excess (deficiency) of receipts over disbursements	-	(90,733)	975	-	52	(976)
Cash and investments - ending	\$ -	\$ 99,811	\$ 984	\$ -	\$ 1,872	\$ (976)

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	IN Sheriff 457(B)	LOCAL INCOME TAX-PTR	Blocking RR Crossing Fines	LIT CERTIFIED SHARES	LIT ECONOMIC DEVELOPMENT (EDIT)	LIT Special Distribution
Cash and investments - beginning	\$ -	\$ 342,360	\$ 3,800	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,850	5,823,870	-	10,400,579	2,621,851	2,494,080
Total receipts	<u>1,850</u>	<u>5,823,870</u>	<u>-</u>	<u>10,400,579</u>	<u>2,621,851</u>	<u>2,494,080</u>
Disbursements:						
Personal services	1,850	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	5,429,810	-	10,400,579	2,621,851	2,494,080
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,850</u>	<u>5,429,810</u>	<u>-</u>	<u>10,400,579</u>	<u>2,621,851</u>	<u>2,494,080</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>394,060</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 736,420</u>	<u>\$ 3,800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Retrofit Proj-HmldSec	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	\$ 4,174	\$ 1,029	\$ 2,572	\$ 30,431	\$ 64	\$ (184)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	2,214
Total receipts	-	-	-	-	-	2,214
Disbursements:						
Personal services	-	-	-	-	-	2,676
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	7,976	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	8,207	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	16,183	-	2,676
Excess (deficiency) of receipts over disbursements	-	-	-	(16,183)	-	(462)
Cash and investments - ending	\$ 4,174	\$ 1,029	\$ 2,572	\$ 14,248	\$ 64	\$ (646)

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	State Homeland Security Grant2	20.509 DART (C.O.A. Operating)	DART CAPITAL (VEH ETC)	School Resource Officer Fund	Dekalb Local Plan Grant	LARE Grant-Cedar Crk Feas Stdy
Cash and investments - beginning	\$ 663	\$ -	\$ -	\$ 32,314	\$ 5,763	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	17,932
Charges for services	-	-	-	12,000	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	319,269	28,800	6,250	-	-
Total receipts	-	319,269	28,800	18,250	-	17,932
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	319,269	-	270	-	17,932
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	28,800	30,686	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	319,269	28,800	30,956	-	17,932
Excess (deficiency) of receipts over disbursements	-	-	-	(12,706)	-	-
Cash and investments - ending	\$ 663	\$ -	\$ -	\$ 19,608	\$ 5,763	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Sheriff Inmate GED Classes	IPEP SAFETY GRANTS	Access Indiana Grant	County Road 56-Fed Supp Rd Prj	State Grant CommCorr (even yrs)	State Grant CC-Juv (even year)
Cash and investments - beginning	\$ 30	\$ -	\$ 1,389	\$ -	\$ 160,891	\$ 10,465
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	138,982	642,578	33,257
Total receipts	-	-	-	138,982	642,578	33,257
Disbursements:						
Personal services	-	-	-	-	288,937	26,913
Supplies	-	194	-	-	7,903	-
Other services and charges	-	-	-	138,982	31,149	16,809
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,745	-	-	40,918	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,939	-	138,982	368,907	43,722
Excess (deficiency) of receipts over disbursements	-	(1,939)	-	-	273,671	(10,465)
Cash and investments - ending	\$ 30	\$ (1,939)	\$ 1,389	\$ -	\$ 434,562	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Probation- State Grant	State Grant CommCorr (odd yrs)	State Grant CC-Juv (odd year)	Probation- State Grant (odd yr)	Local Rd & Brdg Matching Grant	Superior Court Dekko Grant
Cash and investments - beginning	\$ 20,516	\$ 33,115	\$ 3,748	\$ 22,455	\$ -	\$ 500
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	329,510	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	76,967	-	58,287	-	988,529	-
Total receipts	76,967	-	58,287	-	1,318,039	-
Disbursements:						
Personal services	58,348	-	18,916	-	-	-
Supplies	838	-	-	-	-	-
Other services and charges	24,370	33,115	18,321	22,455	1,312,471	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,425	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	84,981	33,115	37,237	22,455	1,312,471	-
Excess (deficiency) of receipts over disbursements	(8,014)	(33,115)	21,050	(22,455)	5,568	-
Cash and investments - ending	\$ 12,502	\$ -	\$ 24,798	\$ -	\$ 5,568	\$ 500

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Historical Guide Publication	Veterans Court Grant	Family Recovery Court Grant	97.039 Hazard Mitigation Grant	Totals
Cash and investments - beginning	\$ 95	\$ -	\$ -	\$ -	\$ 34,489,345
Receipts:					
Taxes	-	-	-	-	53,163,062
Licenses and permits	-	-	-	-	108,039
Intergovernmental receipts	-	-	-	-	17,278,093
Charges for services	-	-	-	-	732,814
Fines and forfeits	-	-	-	-	155,406
Other receipts	-	69,819	72,760	9,000	51,202,665
Total receipts	-	69,819	72,760	9,000	122,640,079
Disbursements:					
Personal services	-	7,883	2,655	-	17,853,209
Supplies	-	1,600	595	-	2,093,077
Other services and charges	-	537	-	18,000	87,991,958
Debt service - principal and interest	-	-	-	-	2,000,458
Capital outlay	-	-	-	-	4,894,127
Other disbursements	-	-	-	-	6,415,674
Total disbursements	-	10,020	3,250	18,000	121,248,503
Excess (deficiency) of receipts over disbursements	-	59,799	69,510	(9,000)	1,391,576
Cash and investments - ending	\$ 95	\$ 59,799	\$ 69,510	\$ (9,000)	\$ 35,880,921

DEKALB COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 972,452</u>	<u>\$ 12,559</u>

DEKALB COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Huntington Public Capital Corporation	Finance Jail Security System Upgrades Project	\$ 115,056	10/20/2018	9/30/2021
KS StateBank	Sheriff In-Car PC Data 911 System	12,694	6/1/2016	5/1/2021
Mike & Sara Ley LLC	Lease for CHANGE Academy	<u>16,500</u>	1/1/2019	6/30/2021
Total of annual lease payments		<u>\$ 144,250</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	\$ 1,680,000	\$ 192,641
General obligation bonds	Community Corrections Building Project	<u>6,265,000</u>	<u>785,530</u>
Totals		<u>\$ 7,945,000</u>	<u>\$ 978,171</u>

DEKALB COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2019

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	88,725,090
Buildings	18,729,502
Improvements other than buildings	146,342
Machinery, equipment, and vehicles	11,043,812
Construction in progress	7,557,350
Books and other	<u>2,209,632</u>
Total capital assets	<u>\$ 129,298,259</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/>.