

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DEKALB COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**  
08/12/2024



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Susan Sleeper	01-01-23 to 12-31-24
County Treasurer	Sandra Wilcox	01-01-23 to 12-31-24
Clerk of the Circuit Court	Holly Albright	01-01-23 to 12-31-24
County Sheriff	Brady Thomas	01-01-23 to 12-31-24
County Recorder	Leta Hullinger	01-01-23 to 12-31-24
President of the Board of County Commissioners	William L. Hartman	01-01-23 to 12-31-24
President of the County Council	Richard Ring David Yarde	01-01-23 to 12-31-23 01-01-24 to 12-31-24



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DEKALB COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of DeKalb County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

#### ***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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises 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, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated July 18, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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.



Beth Kelley, CPA, CFE  
Deputy State Examiner

July 18, 2024

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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.

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  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
After Settlement Collections	\$ 1,500,742	\$ 1,612,781	\$ 1,500,742	\$ 1,612,781
Sheriff Inmate Trust	9,909	545,871	544,431	11,349
Sheriff's Escrow /Commissary	50,248	133,770	56,249	127,769
Clerk's Trust/SETS	668,793	2,986,437	2,870,954	784,276
Sunny Meadows/Resident Trust	24,724	163,188	135,526	52,386
General	12,899,336	22,703,415	19,210,058	16,392,693
Accident Account Report	28,123	7,861	3,744	32,240
Campaign Finance Enforcement	300	250	-	550
LIT Economic Development	2,009,920	2,183,657	1,525,312	2,668,265
City/Town Court Cost	2,634	6,753	6,677	2,710
Clerk Perpetuation	133,334	19,212	18,803	133,743
CC Project Income	401,642	623,708	225,678	799,672
CC CTP	126,081	19,550	-	145,631
Convention Visitor & Tourism	21,577	509,383	444,933	86,027
Surplus Dog	555	-	-	555
Sales Disclosures	173,535	11,270	-	184,805
Covered Bridge Maint	42,128	1,850	652	43,326
Cumulative Bridge	1,882,846	703,530	1,866,532	719,844
Cum Capital Development	1,917,967	2,024,432	2,078,260	1,864,139
Drug Free Community	108,164	35,666	54,610	89,220
LEPC Right to Know	41,401	7,196	6,604	41,993
Enhanced Access	50,450	36,976	14,735	72,691
Extradition	17,483	14,468	9,439	22,512
Handgun Application	30,838	15,871	3,013	43,696
General Drain	910,823	329,083	754,918	484,988
Health	515,294	705,542	574,102	646,734
Co.Id Security Prot/Redacting	23,443	6,374	14,735	15,082
Health Maintenance	92,569	33,139	19,073	106,635
Local Road & Street	733,828	760,546	413,515	1,080,859
LIT Public Safety-County Share	1,357,977	2,144,990	1,743,474	1,759,493
MVH Restricted	914,876	2,010,171	2,370,537	554,510
Medical Care for Inmates	24,242	5,173	-	29,415
County Misdemeanor Fund	28,927	26,577	27,035	28,469
Highway	3,601,825	2,436,520	2,343,461	3,694,884
Omitted Property Audits	52,453	45,443	24,120	73,776
Plat Book Fee	59,414	26,040	52,725	32,729
Tourism Commission	142,855	444,933	476,533	111,255
Rainy Day	1,209,826	-	-	1,209,826
Recorder Perpetuation	528,493	111,072	87,366	552,199
Riverboat (County Portion)	317,550	122,434	-	439,984
Sex/Violent Offender Registry	25,159	4,365	1,520	28,004
Sheriff Pension Trust Fund	68,686	60,695	45,000	84,381
Supp Public Defender	23,834	17,843	6,257	35,420
Surplus Tax	159,343	63,608	86,168	136,783
Surveyor Corner Perpetuation	158,693	31,870	213	190,350
Auditor Tax Sale Deed Fee	-	300	300	-
Tax Sale Redemption	18,771	53,544	72,315	-
Tax Sale Surplus	529,859	251,200	500,037	281,022
2011 IN LHD Trust Acct Dist	85,017	23,262	6,463	101,816
Probation Restitution	1,069	9,006	9,931	144
GAL/CASA	-	18,007	18,007	-
Auditor's Ineligible Deduction	23,760	-	4,996	18,764
Co Elected Officials Training	39,979	7,059	10,726	36,312
County Offender Transportation	4,614	375	-	4,989
Statewide 911 Fund	1,104,197	614,290	600,363	1,118,124
Adult Administrative Fee	37,979	18,508	-	56,487
Juvenile Administrative Fee	4,329	765	-	5,094
Supp Adult Probation	235,894	140,670	76,700	299,864
Supp Juvenile Probation	7,568	1,168	4,872	3,864
Alternative Dispute Resolution	2,589	4,200	3,030	3,759
User Fee	365,109	42,961	143,632	264,438
Drain Maintenance	5,403,615	1,765,238	1,023,347	6,145,506
K-9 Unit	4,820	12,200	13,803	3,217
Sheriff Donation (Drug)	1,004	-	-	1,004
Dekalb Cty CDBG Revolving Loan	87,516	-	-	87,516
2018 Bond Project (Comm Corr)	-	6,923,730	5,574,455	1,349,275
Self-Insurance 2023	997	1,939,215	1,586,348	353,864
The Standard	-	73,701	56,525	17,176
Child Support	-	48,505	48,505	-
Deferred Compensation	-	76,639	76,639	-
Federal Taxes	-	1,165,671	1,165,671	-
FICA	-	1,004,700	1,004,700	-
Local Tax	27,550	255,381	250,316	32,615
PERF	29	415,100	415,100	29
Roth (Sheriff/Jail)	-	15,070	15,070	-
State Tax	46,195	419,137	411,796	53,536
Garnishment	-	4,425	4,425	-

DEKALB COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Police Retirement	8,758	41,077	37,115	12,720
Settlement	-	71,843,837	71,843,836	1
Commercial Vehicle Excise Tax	-	209,169	209,169	-
Financial Institution Tax	-	360,097	360,097	-
State Fines & Forfeitures	1,266	21,688	19,704	3,250
Infraction Judgements	6,571	51,718	49,611	8,678
Overweight Vehicle Fines	-	5,836	5,538	298
Special Death Benefit Fee	160	1,850	1,885	125
State Sales Disclosure	1,480	11,270	11,910	840
Coroner Continuing Education	620	4,548	4,796	372
Interstate Compact Fee	188	375	500	63
Mortgage Fee-State	351	3,808	3,835	324
Sex/Violent Offender - State	20	485	485	20
Child Restraint Fees	150	700	800	50
Inheritance Tax	12,593	-	-	12,593
Education Plate Fee	301	319	319	301
Riverboat Gambling	72,158	243,294	315,451	1
93.563 Prosecutor PCA	6,175	1,421	1,649	5,947
93.563 COUNTY IV-D INCENTIVE	7,444	23,413	22,767	8,090
93.563 Pros IV-D Incentive-Pr	36,373	-	624	35,749
93.563 PROS IV-D INCENTIVE	41,099	35,222	36,596	39,725
93.563 CLERK IV-D INCENTIVE	197,301	23,413	8,635	212,079
Re-Assessment	2,291,448	612,242	412,131	2,491,559
LOIT Special Distribution	449,556	-	-	449,556
LIT Correctnl/Rehab Facility	2,700,646	2,162,509	726,247	4,136,908
Opioid Restricted Fund	105,321	29,486	-	134,807
Opioid UNRESTRICTED Fund	44,673	7,993	-	52,666
Pre Trial Diversion	76,242	60,699	40,194	96,747
A&D Prog. User Fees	-	100,790	-	100,790
Problem Solving Fees (VET)	-	9,084	-	9,084
Addiction Treatment Court	-	11,560	-	11,560
Shop With A Cop (Sheriff)	22,244	6,463	6,343	22,364
Sunny Meadows Donation Fund	3,465	375	146	3,694
Sheriff Cameras Donation Fund	100	-	-	100
Community Corrections Donation	30	4,350	3,130	1,250
Probation Donation Fund	7,098	-	4,739	2,359
Public Def. Donation Fund	87	-	22	65
Change Academy School Funding	144,368	100,650	77,430	167,588
Sheriff Rifle Vest Donation	50	-	-	50
Sunny Meadows Cemetery Fund	125	-	-	125
Probation: ATC Donation Fund	-	3,125	3,125	-
Probation: VTC Donation Fund	-	500	-	500
Redevelopment Comm/SDI TIF	564,810	200,000	7,044	757,766
American Heritage Village	485,625	151,023	7,767	628,881
New Millennium Infrastructure	337,295	166,475	5,663	498,107
DEBT SVC (bldg)- Central Comm	125,078	212,672	224,356	113,394
2018 GO Bond Debt (Comm Corr)	57,998	726,244	784,243	(1)
Sheriff Response Team	478	-	-	478
Certificate Sale Surplus Fund	3,096	-	-	3,096
Sheriff Continuing Education	21,092	5,264	13,335	13,021
GIS Projects	9,032	-	634	8,398
HSA - Health Insurance	-	62,458	62,458	-
FOP Dues	-	1,169	517	652
American Family	3,923	43,889	44,286	3,526
Trust Mark Insurance	2,771	22,068	22,462	2,377
Anthem Health Insurance	62,892	1,744,029	1,806,921	-
YMCA	2,113	26,966	26,796	2,283
LTD - Employee Paid	4,237	18,569	22,806	-
IN Sheriff 457(B)	-	650	650	-
LOCAL INCOME TAX-PTR	571,065	8,347,610	6,999,280	1,919,395
LIT CERTIFIED SHARES	-	13,161,474	13,161,474	-
LIT PUBLIC SAFETY	-	3,290,368	3,290,368	-
LIT ECONOMIC DEVELOPMENT(EDIT)	-	3,290,368	3,290,368	-
LIT Special Distribution	-	7,397,936	7,397,936	-
Foster Care Title IV-E	-	10,627	2,218	8,409
Emergency Disaster	1,029	-	-	1,029
93.069 Public Health Bio-Terr	2,572	12,500	6,250	8,822
83.534 St Homeland Security Gr	12,841	-	-	12,841
Fire District #3	64	-	-	64
Retrofit Proj-HmldSec	4,174	-	-	4,174
Operation Pullover	(184)	867	867	(184)
TRANSIT OPER- COVID (CARES \$)	-	38,475	38,475	-
ARP: American Rescue Plan	8,355,422	-	1,736,295	6,619,127
ARP: LEAD Level Grant	-	4,766	280	4,486
State Homeland Security Grant2	663	-	-	663
20.509 DART (C.O.A. Operating)	-	383,614	383,614	-
DART CAPITAL (VEH ETC)	-	110,580	110,580	-

DEKALB COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
School Resource Officer Fund	58,220	18,000	3,782	72,438
Dekalb Local Plan Grant	5,763	-	-	5,763
Sheriff Inmate GED Classes	30	-	-	30
IPEP SAFETY GRANTS	91	-	91	-
Access Indiana Grant	1,389	-	-	1,389
LARE Grant-Design Wk-Bank Rest	(6,246)	6,246	-	-
County Road 56-Fed Supp Rd Prj	17,917	161,398	148,484	30,831
CARES: Testing Site Grant	50,000	-	50,000	-
LHD Annual Survey	-	1,000	1,000	-
D3 Hospital Coalition Grant	3,500	-	-	3,500
State Grant CommCorr (even yrs)	130,156	1,051,374	1,175,336	6,194
State Grant CC-Juv (even year)	13,255	33,257	46,352	160
Probation- State Grant	8,339	56,512	60,701	4,150
State Grant CommCorr (odd yrs)	97,410	-	482	96,928
State Grant CC-Juv (odd year)	15,715	55,429	53,234	17,910
Probation- State Grant (odd yr	7,702	-	473	7,229
Local Rd & Brdg Matching Grant	-	1,265,715	1,263,956	1,759
Superior Court Dekko Grant	500	-	-	500
Historical Guide Publication	95	-	-	95
Veterans Court Grant	22,972	222,550	100,494	145,028
Family Recovery Court Grant	55,858	184,221	83,345	156,734
Prob. Solvg Crt Grt - ATC	4,412	11,016	11,150	4,278
SIM-Justice Partner Addiction	-	14,603	-	14,603
Totals	<u>\$ 58,478,925</u>	<u>\$ 177,562,888</u>	<u>\$ 169,371,428</u>	<u>\$ 66,670,385</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, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

*Penalties.* Amounts received from late payment fees.

*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.

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

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

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 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.

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 some funds with deficits in cash. This is a result of funds that are reimbursable grants. Reimbursements for the expenditures made by the County were not received by December 31, 2023.

**Note 8. Other Postemployment Benefits**

The County provides to eligible retirees and their spouses the following benefits: employees who separate from employment with the County for any reason shall be paid their earned, but unused paid time off (PTO) that had been awarded on their last anniversary date as well as any unused carry over PTO. These benefits pose a liability to the County for this year and in future years. Information regarding these benefits can be obtained by contacting the County.

OTHER INFORMATION

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	After Settlement Collections	Sheriff Inmate Trust	Sheriff's Escrow /Commissary	Clerk's Trust/ISETS	Sunny Meadows/Resident Trust	General	Accident Account Report
Cash and investments - beginning	\$ 1,500,742	\$ 9,909	\$ 50,248	\$ 668,793	\$ 24,724	\$ 12,899,336	\$ 28,123
Receipts:							
Taxes	1,612,781	-	-	-	-	9,375,728	-
Licenses and permits	-	-	-	-	-	121,570	-
Intergovernmental receipts	-	-	-	-	-	7,406,264	-
Charges for services	-	-	-	-	-	893,743	-
Fines and forfeits	-	-	-	-	-	194,831	-
Other receipts	-	545,871	133,770	2,986,437	163,188	4,711,279	7,861
Total receipts	1,612,781	545,871	133,770	2,986,437	163,188	22,703,415	7,861
Disbursements:							
Personal services	-	-	-	-	-	13,690,808	-
Supplies	-	-	-	-	-	494,606	-
Other services and charges	-	-	-	-	-	4,389,497	1,109
Debt service - principal and interest	-	-	-	-	-	412,365	-
Capital outlay	-	-	-	-	-	222,782	2,635
Other disbursements	1,500,742	544,431	56,249	2,870,954	135,526	-	-
Total disbursements	1,500,742	544,431	56,249	2,870,954	135,526	19,210,058	3,744
Excess (deficiency) of receipts over (under) disbursements	112,039	1,440	77,521	115,483	27,662	3,493,357	4,117
Cash and investments - ending	\$ 1,612,781	\$ 11,349	\$ 127,769	\$ 784,276	\$ 52,386	\$ 16,392,693	\$ 32,240

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Campaign Finance Enforcement	LIT Economic Development	City/Town Court Cost	Clerk Perpetuation	CC Project Income	CC CTP	Convention Visitor & Tourism
Cash and investments - beginning	\$ 300	\$ 2,009,920	\$ 2,634	\$ 133,334	\$ 401,642	\$ 126,081	\$ 21,577
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,167,571	-	-	-	-	-
Charges for services	250	5,300	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	10,786	6,753	19,212	623,708	19,550	509,383
Total receipts	250	2,183,657	6,753	19,212	623,708	19,550	509,383
Disbursements:							
Personal services	-	-	-	18,273	100,994	-	-
Supplies	-	5,271	-	530	24,558	-	-
Other services and charges	-	1,439,288	6,677	-	95,632	-	444,933
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	80,753	-	-	4,494	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	1,525,312	6,677	18,803	225,678	-	444,933
Excess (deficiency) of receipts over (under) disbursements	250	658,345	76	409	398,030	19,550	64,450
Cash and investments - ending	\$ 550	\$ 2,668,265	\$ 2,710	\$ 133,743	\$ 799,672	\$ 145,631	\$ 86,027

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Surplus Dog	Sales Disclosures	Covered Bridge Maint	Cumulative Bridge	Cum Capital Development	Drug Free Community	LEPC Right to Know
Cash and investments - beginning	\$ 555	\$ 173,535	\$ 42,128	\$ 1,882,846	\$ 1,917,967	\$ 108,164	\$ 41,401
Receipts:							
Taxes	-	-	-	627,009	982,100	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	43,379	67,946	-	-
Charges for services	-	-	-	-	13,400	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	11,270	1,850	33,142	960,986	35,666	7,196
Total receipts	-	11,270	1,850	703,530	2,024,432	35,666	7,196
Disbursements:							
Personal services	-	-	-	-	-	-	60
Supplies	-	-	61	166,837	-	-	3,042
Other services and charges	-	-	591	1,697,399	1,503,104	54,610	13
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,296	575,156	-	3,489
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	652	1,866,532	2,078,260	54,610	6,604
Excess (deficiency) of receipts over (under) disbursements	-	11,270	1,198	(1,163,002)	(53,828)	(18,944)	592
Cash and investments - ending	\$ 555	\$ 184,805	\$ 43,326	\$ 719,844	\$ 1,864,139	\$ 89,220	\$ 41,993

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Enhanced Access	Extradition	Handgun Application	General Drain	Health	Co.Id Security Prot/Redacting	Health Maintenance
Cash and investments - beginning	\$ 50,450	\$ 17,483	\$ 30,838	\$ 910,823	\$ 515,294	\$ 23,443	\$ 92,569
Receipts:							
Taxes	-	-	-	-	559,829	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	15,120	-	38,731	-	-
Charges for services	-	12,468	-	-	58,396	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	36,976	2,000	751	329,083	48,586	6,374	33,139
Total receipts	36,976	14,468	15,871	329,083	705,542	6,374	33,139
Disbursements:							
Personal services	-	-	-	-	526,206	-	12,087
Supplies	-	-	37	-	21,777	-	6,440
Other services and charges	14,735	9,439	50	754,918	19,824	14,735	546
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	2,926	-	6,295	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	14,735	9,439	3,013	754,918	574,102	14,735	19,073
Excess (deficiency) of receipts over (under) disbursements	22,241	5,029	12,858	(425,835)	131,440	(8,361)	14,066
Cash and investments - ending	\$ 72,691	\$ 22,512	\$ 43,696	\$ 484,988	\$ 646,734	\$ 15,082	\$ 106,635

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Local Road & Street	LIT Public Safety-County Share	MVH Restricted	Medical Care for Inmates	County Misdemeanant Fund	Highway	Omitted Property Audits
Cash and investments - beginning	\$ 733,828	\$ 1,357,977	\$ 914,876	\$ 24,242	\$ 28,927	\$ 3,601,825	\$ 52,453
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	760,546	2,144,840	2,002,792	-	-	1,997,442	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	150	7,379	5,173	26,577	439,078	45,443
Total receipts	760,546	2,144,990	2,010,171	5,173	26,577	2,436,520	45,443
Disbursements:							
Personal services	-	1,360,291	364,509	-	-	1,700,688	-
Supplies	148,216	3,439	1,262,745	-	6,940	491,042	-
Other services and charges	-	369,079	743,283	-	6,778	149,015	24,120
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	265,299	10,665	-	-	13,317	2,716	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	413,515	1,743,474	2,370,537	-	27,035	2,343,461	24,120
Excess (deficiency) of receipts over (under) disbursements	347,031	401,516	(360,366)	5,173	(458)	93,059	21,323
Cash and investments - ending	\$ 1,080,859	\$ 1,759,493	\$ 554,510	\$ 29,415	\$ 28,469	\$ 3,694,884	\$ 73,776

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Plat Book Fee	Tourism Commission	Rainy Day	Recorder Perpetuation	Riverboat (County Portion)	Sex/Violent Offender Registry	Sheriff Pension Trust Fund
Cash and investments - beginning	\$ 59,414	\$ 142,855	\$ 1,209,826	\$ 528,493	\$ 317,550	\$ 25,159	\$ 68,686
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	120
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	26,040	444,933	-	111,072	122,434	4,365	60,575
Total receipts	26,040	444,933	-	111,072	122,434	4,365	60,695
Disbursements:							
Personal services	41,116	-	-	21,384	-	-	45,000
Supplies	-	-	-	-	-	1,320	-
Other services and charges	1,236	-	-	65,982	-	200	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	10,373	-	-	-	-	-	-
Other disbursements	-	476,533	-	-	-	-	-
Total disbursements	52,725	476,533	-	87,366	-	1,520	45,000
Excess (deficiency) of receipts over (under) disbursements	(26,685)	(31,600)	-	23,706	122,434	2,845	15,695
Cash and investments - ending	\$ 32,729	\$ 111,255	\$ 1,209,826	\$ 552,199	\$ 439,984	\$ 28,004	\$ 84,381

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Supp Public Defender	Surplus Tax	Surveyor Corner Perpetuation	Auditor Tax Sale Deed Fee	Tax Sale Redemption	Tax Sale Surplus	2011 IN LHD Trust Acct Dist
Cash and investments - beginning	\$ 23,834	\$ 159,343	158,693	\$ -	\$ 18,771	\$ 529,859	\$ 85,017
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	17,843	63,608	31,870	300	53,544	251,200	23,262
Total receipts	17,843	63,608	31,870	300	53,544	251,200	23,262
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	457	-	213	-	-	-	6,463
Other services and charges	5,800	86,168	-	300	72,315	500,037	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	6,257	86,168	213	300	72,315	500,037	6,463
Excess (deficiency) of receipts over (under) disbursements	11,586	(22,560)	31,657	-	(18,771)	(248,837)	16,799
Cash and investments - ending	\$ 35,420	\$ 136,783	190,350	\$ -	\$ -	\$ 281,022	\$ 101,816

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Probation Restitution	GAL/CASA	Auditor's Ineligible Deduction	Co Elected Officials Training	County Offender Transportation	Statewide 911 Fund	Adult Administrative Fee
Cash and investments - beginning	\$ 1,069	\$ -	\$ 23,760	\$ 39,979	\$ 4,614	\$ 1,104,197	\$ 37,979
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	685	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,006	18,007	-	6,374	375	614,290	18,508
Total receipts	9,006	18,007	-	7,059	375	614,290	18,508
Disbursements:							
Personal services	-	-	-	-	-	496,348	-
Supplies	-	-	-	-	-	1,672	-
Other services and charges	-	18,007	4,613	10,726	-	8,520	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	383	-	-	93,823	-
Other disbursements	9,931	-	-	-	-	-	-
Total disbursements	9,931	18,007	4,996	10,726	-	600,363	-
Excess (deficiency) of receipts over (under) disbursements	(925)	-	(4,996)	(3,667)	375	13,927	18,508
Cash and investments - ending	\$ 144	\$ -	\$ 18,764	\$ 36,312	\$ 4,989	\$ 1,118,124	\$ 56,487

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Juvenile Administrative Fee	Supp Adult Probation	Supp Juvenile Probation	Alternative Dispute Resolution	User Fee	Drain Maintenance	K-9 Unit
Cash and investments - beginning	\$ 4,329	\$ 235,894	\$ 7,568	\$ 2,589	\$ 365,109	\$ 5,403,615	\$ 4,820
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	7,750	-	-
Other receipts	765	140,670	1,168	4,200	35,211	1,765,238	12,200
Total receipts	765	140,670	1,168	4,200	42,961	1,765,238	12,200
Disbursements:							
Personal services	-	23,819	4,225	-	31,499	-	-
Supplies	-	1,989	187	-	1,589	-	3,523
Other services and charges	-	50,892	460	3,030	110,544	1,023,347	1,280
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	9,000
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	76,700	4,872	3,030	143,632	1,023,347	13,803
Excess (deficiency) of receipts over (under) disbursements	765	63,970	(3,704)	1,170	(100,671)	741,891	(1,603)
Cash and investments - ending	\$ 5,094	\$ 299,864	\$ 3,864	\$ 3,759	\$ 264,438	\$ 6,145,506	\$ 3,217

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Sheriff Donation (Drug)	Dekalb Cty CDBG Revolving Loan	2018 Bond Project (Comm Corr)	Self-Insurance 2023	The Standard	Child Support	Deferred Compensation
Cash and investments - beginning	\$ 1,004	\$ 87,516	\$ -	\$ 997	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	6,923,730	1,939,215	73,701	48,505	76,639
Total receipts	-	-	6,923,730	1,939,215	73,701	48,505	76,639
Disbursements:							
Personal services	-	-	-	1,586,195	56,525	48,505	76,639
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	153	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	5,574,455	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	5,574,455	1,586,348	56,525	48,505	76,639
Excess (deficiency) of receipts over (under) disbursements	-	-	1,349,275	352,867	17,176	-	-
Cash and investments - ending	\$ 1,004	\$ 87,516	\$ 1,349,275	\$ 353,864	\$ 17,176	\$ -	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Federal Taxes	FICA	Local Tax	PERF	Roth (Sheriff/Jail)	State Tax	Garnishment
Cash and investments - beginning	\$ -	\$ -	\$ 27,550	\$ 29	\$ -	\$ 46,195	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,165,671	1,004,700	255,381	415,100	15,070	419,137	4,425
Total receipts	1,165,671	1,004,700	255,381	415,100	15,070	419,137	4,425
Disbursements:							
Personal services	1,165,671	1,004,700	250,316	415,100	15,070	411,796	4,425
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,165,671	1,004,700	250,316	415,100	15,070	411,796	4,425
Excess (deficiency) of receipts over (under) disbursements	-	-	5,065	-	-	7,341	-
Cash and investments - ending	\$ -	\$ -	\$ 32,615	\$ 29	\$ -	\$ 53,536	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Police Retirement	Settlement	Commercial Vehicle Excise Tax	Financial Institution Tax	State Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ 8,758	\$ -	\$ -	\$ -	\$ 1,266	\$ 6,571	\$ -
Receipts:							
Taxes	-	65,132,813	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,082,420	209,169	360,097	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	41,077	2,628,604	-	-	21,688	51,718	5,836
Total receipts	41,077	71,843,837	209,169	360,097	21,688	51,718	5,836
Disbursements:							
Personal services	37,115	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	71,843,836	209,169	360,097	19,704	49,611	5,538
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	37,115	71,843,836	209,169	360,097	19,704	49,611	5,538
Excess (deficiency) of receipts over (under) disbursements	3,962	1	-	-	1,984	2,107	298
Cash and investments - ending	\$ 12,720	\$ 1	\$ -	\$ -	\$ 3,250	\$ 8,678	\$ 298

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Special Death Benefit Fee	State Sales Disclosure	Coroner Continuing Education	Interstate Compact Fee	Mortgage Fee-State	Sex/Violent Offender - State	Child Restraint Fees
Cash and investments - beginning	\$ 160	\$ 1,480	\$ 620	\$ 188	\$ 351	\$ 20	\$ 150
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	375	-	-	-
Other receipts	1,850	11,270	4,548	-	3,808	485	700
Total receipts	1,850	11,270	4,548	375	3,808	485	700
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,885	11,910	4,796	500	3,835	485	800
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,885	11,910	4,796	500	3,835	485	800
Excess (deficiency) of receipts over (under) disbursements	(35)	(640)	(248)	(125)	(27)	-	(100)
Cash and investments - ending	\$ 125	\$ 840	\$ 372	\$ 63	\$ 324	\$ 20	\$ 50

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Inheritance Tax	Education Plate Fee	Riverboat Gambling	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	\$ 12,593	\$ 301	\$ 72,158	\$ 6,175	\$ 7,444	\$ 36,373	\$ 41,099
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	319	243,294	1,421	23,413	-	35,222
Total receipts	-	319	243,294	1,421	23,413	-	35,222
Disbursements:							
Personal services	-	-	-	-	-	-	30,963
Supplies	-	-	-	-	-	-	-
Other services and charges	-	319	315,451	1,649	22,767	624	5,197
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	436
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	319	315,451	1,649	22,767	624	36,596
Excess (deficiency) of receipts over (under) disbursements	-	-	(72,157)	(228)	646	(624)	(1,374)
Cash and investments - ending	\$ 12,593	\$ 301	\$ 1	\$ 5,947	\$ 8,090	\$ 35,749	\$ 39,725

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	93.563 CLERK IV-D INCENTIVE	Re-Assessment	LOIT Special Distribution	LIT Correctnl/Rehab Facility	Opioid Restricted Fund	Opioid UNRESTRICTED Fund
Cash and investments - beginning	\$ 197,301	\$ 2,291,448	\$ 449,556	\$ 2,700,646	\$ 105,321	\$ 44,673
Receipts:						
Taxes	-	572,625	-	1,710,992	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	39,617	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	23,413	-	-	451,517	29,486	7,993
Total receipts	23,413	612,242	-	2,162,509	29,486	7,993
Disbursements:						
Personal services	2,425	125,787	-	-	-	-
Supplies	210	-	-	3	-	-
Other services and charges	6,000	286,344	-	500	-	-
Debt service - principal and interest	-	-	-	725,744	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	8,635	412,131	-	726,247	-	-
Excess (deficiency) of receipts over (under) disbursements	14,778	200,111	-	1,436,262	29,486	7,993
Cash and investments - ending	\$ 212,079	\$ 2,491,559	\$ 449,556	\$ 4,136,908	\$ 134,807	\$ 52,666

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Pre Trial Diversion	A&D Prog. User Fees	Problem Solving Fees (VET)	Addiction Treatment Court	Shop With A Cop (Sheriff)	Sunny Meadows Donation Fund	Sheriff Cameras Donation Fund
Cash and investments - beginning	\$ 76,242	\$ -	\$ -	\$ -	\$ 22,244	\$ 3,465	\$ 100
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,716	-	-	-	-	-
Charges for services	299	-	-	-	-	-	-
Fines and forfeits	-	-	9,084	11,560	-	-	-
Other receipts	60,400	99,074	-	-	6,463	375	-
Total receipts	60,699	100,790	9,084	11,560	6,463	375	-
Disbursements:							
Personal services	30,246	-	-	-	-	-	-
Supplies	2,155	-	-	-	5,919	146	-
Other services and charges	1,295	-	-	-	424	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	6,498	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	40,194	-	-	-	6,343	146	-
Excess (deficiency) of receipts over (under) disbursements	20,505	100,790	9,084	11,560	120	229	-
Cash and investments - ending	\$ 96,747	\$ 100,790	\$ 9,084	\$ 11,560	\$ 22,364	\$ 3,694	\$ 100

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Community Corrections Donation	Probation Donation Fund	Public Def. Donation Fund	Change Academy School Funding	Sheriff Rifle Vest Donation	Sunny Meadows Cemetery Fund	Probation: ATC Donation Fund
Cash and investments - beginning	\$ 30	\$ 7,098	\$ 87	\$ 144,368	\$ 50	\$ 125	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,250	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,100	-	-	100,650	-	-	3,125
Total receipts	4,350	-	-	100,650	-	-	3,125
Disbursements:							
Personal services	-	-	-	59,490	-	-	-
Supplies	-	375	22	1,769	-	-	-
Other services and charges	3,130	4,364	-	15,388	-	-	3,125
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	783	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	3,130	4,739	22	77,430	-	-	3,125
Excess (deficiency) of receipts over (under) disbursements	1,220	(4,739)	(22)	23,220	-	-	-
Cash and investments - ending	\$ 1,250	\$ 2,359	\$ 65	\$ 167,588	\$ 50	\$ 125	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Probation: VTC Donation Fund	Redevelopment Comm/SDI TIF	American Heritage Village	New Millennium Infrastructure	DEBT SVC (bldg)- Central Comm	2018 GO Bond Debt (Comm Corr)	Sheriff Response Team
Cash and investments - beginning	\$ -	\$ 564,810	\$ 485,625	\$ 337,295	\$ 125,078	\$ 57,998	\$ 478
Receipts:							
Taxes	-	-	-	-	198,950	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	13,722	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	500	200,000	151,023	166,475	-	726,244	-
Total receipts	500	200,000	151,023	166,475	212,672	726,244	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	7,044	7,767	5,663	756	500	-
Debt service - principal and interest	-	-	-	-	223,600	783,743	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	7,044	7,767	5,663	224,356	784,243	-
Excess (deficiency) of receipts over (under) disbursements	500	192,956	143,256	160,812	(11,684)	(57,999)	-
Cash and investments - ending	\$ 500	\$ 757,766	\$ 628,881	\$ 498,107	\$ 113,394	\$ (1)	\$ 478

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Certificate Sale Surplus Fund	Sheriff Continuing Education	GIS Projects	HSA - Health Insurance	FOP Dues	American Family	Trust Mark Insurance
Cash and investments - beginning	\$ 3,096	\$ 21,092	\$ 9,032	\$ -	\$ -	\$ 3,923	\$ 2,771
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	5,264	-	62,458	1,169	43,889	22,068
Total receipts	-	5,264	-	62,458	1,169	43,889	22,068
Disbursements:							
Personal services	-	-	-	62,458	517	44,286	22,462
Supplies	-	-	-	-	-	-	-
Other services and charges	-	13,335	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	634	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	13,335	634	62,458	517	44,286	22,462
Excess (deficiency) of receipts over (under) disbursements	-	(8,071)	(634)	-	652	(397)	(394)
Cash and investments - ending	\$ 3,096	\$ 13,021	\$ 8,398	\$ -	\$ 652	\$ 3,526	\$ 2,377

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Anthem Health Insurance	YMCA	LTD - Employee Paid	IN Sheriff 457(B)	LOCAL INCOME TAX-PTR	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY
Cash and investments - beginning	\$ 62,892	\$ 2,113	\$ 4,237	\$ -	\$ 571,065	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	6,580,737	13,161,474	3,290,368
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,744,029	26,966	18,569	650	1,766,873	-	-
Total receipts	1,744,029	26,966	18,569	650	8,347,610	13,161,474	3,290,368
Disbursements:							
Personal services	595,388	26,796	22,806	650	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,211,533	-	-	-	6,999,280	13,161,474	3,290,368
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,806,921	26,796	22,806	650	6,999,280	13,161,474	3,290,368
Excess (deficiency) of receipts over (under) disbursements	(62,892)	170	(4,237)	-	1,348,330	-	-
Cash and investments - ending	\$ -	\$ 2,283	\$ -	\$ -	\$ 1,919,395	\$ -	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	LIT ECONOMIC DEVELOPMENT(EDIT)	LIT Special Distribution	Foster Care Title IV-E	Emergency Disaster	93.069 Public Health Bio-Terr	83.534 St Homeland Security Gr
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,029	\$ 2,572	\$ 12,841
Receipts:						
Taxes	3,290,368	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	10,627	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,397,936	-	-	12,500	-
Total receipts	<u>3,290,368</u>	<u>7,397,936</u>	<u>10,627</u>	<u>-</u>	<u>12,500</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	639	-	-	-
Other services and charges	3,290,368	7,397,936	570	-	6,250	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,009	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>3,290,368</u>	<u>7,397,936</u>	<u>2,218</u>	<u>-</u>	<u>6,250</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	8,409	-	6,250	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,409</u>	<u>\$ 1,029</u>	<u>\$ 8,822</u>	<u>\$ 12,841</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Fire District #3	Retrofit Proj-HmidSec	Operation Pullover	TRANSIT OPER- COVID (CARES \$)	ARP: American Rescue Plan	ARP: LEAD Level Grant	State Homeland Security Grant2
Cash and investments - beginning	\$ 64	\$ 4,174	\$ (184)	\$ -	\$ 8,355,422	\$ -	\$ 663
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	38,475	-	4,766	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	867	-	-	-	-
Total receipts	-	-	867	38,475	-	4,766	-
Disbursements:							
Personal services	-	-	867	-	13,166	-	-
Supplies	-	-	-	-	4,029	280	-
Other services and charges	-	-	-	38,475	1,379,875	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	339,225	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	867	38,475	1,736,295	280	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	(1,736,295)	4,486	-
Cash and investments - ending	\$ 64	\$ 4,174	\$ (184)	\$ -	\$ 6,619,127	\$ 4,486	\$ 663

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	20.509 DART (C.O.A. Operating)	DART CAPITAL (VEH ETC)	School Resource Officer Fund	Dekalb Local Plan Grant	Sheriff Inmate GED Classes	IPEP SAFETY GRANTS	Access Indiana Grant
Cash and investments - beginning	\$ -	\$ -	\$ 58,220	\$ 5,763	\$ 30	\$ 91	\$ 1,389
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	383,614	110,580	18,000	-	-	-	-
Total receipts	383,614	110,580	18,000	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	78	-
Other services and charges	383,614	-	3,782	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	110,580	-	-	-	13	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	383,614	110,580	3,782	-	-	91	-
Excess (deficiency) of receipts over (under) disbursements	-	-	14,218	-	-	(91)	-
Cash and investments - ending	\$ -	\$ -	\$ 72,438	\$ 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, 2023

	LARE Grant-Design Wk-Bank Rest	County Road 56-Fed Supp Rd Prj	CARES: Testing Site Grant	LHD Annual Survey	D3 Hospital Coalition Grant	State Grant CommCorr (even yrs)	State Grant CC-Juv (even year)
Cash and investments - beginning	\$ (6,246)	\$ 17,917	\$ 50,000	\$ -	\$ 3,500	\$ 130,156	\$ 13,255
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	6,246	-	-	1,000	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	161,398	-	-	-	1,051,374	33,257
Total receipts	6,246	161,398	-	1,000	-	1,051,374	33,257
Disbursements:							
Personal services	-	-	-	-	-	944,341	34,374
Supplies	-	-	-	-	-	41,930	-
Other services and charges	-	148,484	50,000	1,000	-	189,065	11,978
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	148,484	50,000	1,000	-	1,175,336	46,352
Excess (deficiency) of receipts over (under) disbursements	6,246	12,914	(50,000)	-	-	(123,962)	(13,095)
Cash and investments - ending	\$ -	\$ 30,831	\$ -	\$ -	\$ 3,500	\$ 6,194	\$ 160

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	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	\$ 8,339	\$ 97,410	\$ 15,715	\$ 7,702	\$ -	\$ 500
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	949,286	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	56,512	-	55,429	-	316,429	-
Total receipts	56,512	-	55,429	-	1,265,715	-
Disbursements:						
Personal services	53,043	-	25,513	-	-	-
Supplies	1,164	-	-	-	-	-
Other services and charges	6,494	482	27,721	473	1,263,956	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	60,701	482	53,234	473	1,263,956	-
Excess (deficiency) of receipts over (under) disbursements	(4,189)	(482)	2,195	(473)	1,759	-
Cash and investments - ending	\$ 4,150	\$ 96,928	\$ 17,910	\$ 7,229	\$ 1,759	\$ 500

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Historical Guide Publication	Veterans Court Grant	Family Recovery Court Grant	Prob. Solv Crt Grt - ATC	SIM-Justice Partner Addiction	Totals
Cash and investments - beginning	\$ 95	\$ 22,972	\$ 55,858	\$ 4,412	\$ -	\$ 58,478,925
Receipts:						
Taxes	-	-	-	-	-	107,095,774
Licenses and permits	-	-	-	-	-	121,570
Intergovernmental receipts	-	222,550	184,221	11,016	14,603	22,784,785
Charges for services	-	-	-	-	-	995,288
Fines and forfeits	-	-	-	-	-	223,600
Other receipts	-	-	-	-	-	46,341,871
Total receipts	-	222,550	184,221	11,016	14,603	177,562,888
Disbursements:						
Personal services	-	80,933	66,962	-	-	25,752,837
Supplies	-	4,378	5,371	527	-	2,721,949
Other services and charges	-	15,183	11,012	10,623	-	125,816,789
Debt service - principal and interest	-	-	-	-	-	2,145,452
Capital outlay	-	-	-	-	-	7,340,035
Other disbursements	-	-	-	-	-	5,594,366
Total disbursements	-	100,494	83,345	11,150	-	169,371,428
Excess (deficiency) of receipts over (under) disbursements	-	122,056	100,876	(134)	14,603	8,191,460
Cash and investments - ending	\$ 95	\$ 145,028	\$ 156,734	\$ 4,278	\$ 14,603	\$ 66,670,385

DEKALB COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,570,019</u>	<u>\$ 184</u>

DEKALB COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Mike & Sara Ley LLC	Rent for CHANGE Academy	\$ 18,000	07/01/23	06/30/25

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities: General obligation bonds	Central Communications Building Project	\$ 1,030,000	\$ 195,000
General obligation bonds	Community Corrections General Obligation Bonds Series 2018	3,735,000	705,000
Revenue Bonds	LIT Bonds 2023- Highway Garage Project	6,175,000	525,000
Totals		<u>\$ 10,940,000</u>	<u>\$ 1,425,000</u>

DEKALB COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2023

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	\$ 2,089,931
Infrastructure	92,725,890
Buildings	15,855,108
Improvements other than buildings	146,342
Machinery, equipment, and vehicles	15,487,852
Construction in progress	276,463
Books and other	<u>2,557,619</u>
Total capital assets	<u>\$ 129,139,205</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/>.