

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DEKALB COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED

11/05/2021

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-8
Notes to Financial Statement	9-14
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-43
Schedule of Payables and Receivables	44
Schedule of Leases and Debt	45
Schedule of Capital Assets.....	46
Other Reports.....	47

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jan Bauman	01-01-20 to 12-31-21
County Treasurer	Sandra Wilcox	01-01-20 to 12-31-21
Clerk of the Circuit Court	Holly Albright	01-01-20 to 12-31-21
County Sheriff	David G. Cserep	01-01-20 to 12-31-21
County Recorder	Katie Firestone Leta Hullinger	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the Board of County Commissioners	William L. Hartman	01-01-20 to 12-31-21
President of the County Council	Richard Ring	01-01-20 to 12-31-21
County Home Director	Don Pierson	01-01-20 to 12-31-21



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, 2020, 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, 2020.

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, 2020, 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 October 26, 2021, 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

October 26, 2021

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, 2020

Fund	Cash and Investments		Cash and Investments	
	01-01-20	Receipts	Disbursements	12-31-20
After Settlement Collections	\$ 1,479,929	\$ 1,897,444	\$ 1,479,929	\$ 1,897,444
Inmate Trust	8,745	165,874	159,753	14,866
Sheriff's Commissary/Escrow	66,257	159,157	139,173	86,241
Clerk of Circuit Court Trust/ISETS	146,451	2,592,743	2,571,113	168,081
Resident's Trust Fund	7,301	133,474	131,008	9,767
General	7,500,604	18,198,675	16,771,454	8,927,825
Accident Account Report	18,299	7,857	2,687	23,469
Campaign Finance Enforcement	300	-	-	300
LIT Economic Development	2,092,407	1,735,160	1,092,351	2,735,216
City/Town Court Cost	3,976	6,390	7,290	3,076
Clerk Perpetuation	127,037	22,621	21,470	128,188
CC Project Income	115,916	284,894	348,180	52,630
CC CTP	41,613	22,850	1,200	63,263
Convention Visitor & Tourism	22,200	279,217	289,898	11,519
Surplus Dog	555	-	-	555
Sales Disclosures	141,905	6,630	-	148,535
Covered Bridge Maint	41,958	1,850	425	43,383
Cumulative Bridge	1,528,447	559,706	206,110	1,882,043
Cum Capital Development	727,424	977,977	558,193	1,147,208
Drug Free Community	132,933	27,785	25,576	135,142
LEPC Right to Know	30,505	7,435	4,091	33,849
Enhanced Access	9,819	16,020	-	25,839
Extradition	12,357	5,200	12,471	5,086
Handgun Application	7,108	16,480	3,618	19,970
General Drain	375,208	674,196	659,171	390,233
Health	263,978	358,788	444,074	178,692
Co.Id Security Prot/Redacting	35,104	8,279	-	43,383
Health Maintenance	61,891	33,139	23,771	71,259
Local Road & Street	995,639	659,723	520,869	1,134,493
LIT Public Safety-County Share	1,056,836	1,711,081	1,629,043	1,138,874
MVH Restricted	816,215	1,698,354	2,017,732	496,837
Medical Care for Inmates	17,204	4,195	-	21,399
County Misdemeanant Fund	22,985	25,640	16,905	31,720
Highway	3,121,880	2,098,390	1,953,389	3,266,881
Omitted Property Audits	79,960	75,734	40,079	115,615
Plat Book Fee	52,425	28,230	23,652	57,003
Visitors Bureau	770,913	273,924	340,819	704,018
Rainy Day	5,229	751,392	-	756,621
Recorder Perpetuation	325,241	139,990	157,531	307,700
Riverboat (County Portion)	100,865	97,632	45,000	153,497
Sex/Violent Offender Registry	17,956	4,374	5,037	17,293
Sheriff Pension Trust Fund	59,123	39,816	60,000	38,939
Supp Public Defender	3,010	63	402	2,671
Surplus Tax	99,147	80,071	47,507	131,711
Surveyor Corner Perpetuation	86,570	41,075	38,654	88,991
Auditor Tax Sale Deed Fee	50	125	175	-
Tax Sale Redemption	-	37,803	34,505	3,298
Tax Sale Surplus	265,108	562,780	135,555	692,333
2011 IN LHD Trust Acct Dist	46,545	23,545	13,188	56,902
Probation Restitution	785	20,152	14,606	6,331
GAL/CASA	-	21,534	21,534	-
Auditor's Ineligible Deduction	40,935	7,695	7,199	41,431
Co Elected Officials Training	22,672	8,279	1,556	29,395
County Offender Transportation	1,739	625	-	2,364
Statewide 911 Fund	452,830	642,681	387,339	708,172
Adult Administrative Fee	33,740	18,248	20,296	31,692
Juvenile Administrative Fee	2,420	580	-	3,000
Supp Adult Probation	239,484	94,410	104,596	229,298

DEKALB COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-20			12-31-20
Supp Juvenile Probation	18,443	1,540	4,915	15,068
Alternative Dispute Resolution	6,965	4,555	4,816	6,704
User Fee	335,426	48,625	36,949	347,102
Drain Maintenance	4,856,340	1,002,679	978,414	4,880,605
K-9 Unit	6,393	2,360	2,024	6,729
Sheriff Donation (Drug)	1,004	-	-	1,004
Dekalb Cty CDBG Revolving Loan	87,516	843,724	786,030	145,210
2018 Bond Project (Comm Corr)	526,466	2,657	454,960	74,163
Life Insurance	-	16,887	15,492	1,395
Child Support	-	66,518	66,518	-
Deferred Compensation	-	69,218	69,218	-
Federal Taxes	-	1,069,631	1,069,631	-
FICA	-	859,172	859,172	-
Local Tax	15,565	215,687	205,180	26,072
PERF	27	318,770	318,797	-
Roth (Sheriff/Jail)	-	6,391	6,391	-
State Tax	25,749	356,458	339,194	43,013
Garnishment	-	14,822	14,822	-
Police Retirement	-	31,600	22,710	8,890
Settlement	-	55,373,207	55,373,207	-
Commercial Vehicle Excise Tax	-	190,293	190,293	-
Financial Institution Tax	-	299,907	299,907	-
Homestead Credit Rebate Fund	12,269	-	-	12,269
State Fines & Forfeitures	3,700	22,407	22,369	3,738
Infraction Judgements	8,957	120,437	122,111	7,283
Overweight Vehicle Fines	-	1,005	1,005	-
Special Death Benefit Fee	575	2,645	2,980	240
State Sales Disclosure	730	6,630	6,760	600
Coroner Continuing Education	475	5,083	5,081	477
Interstate Compact Fee	125	625	688	62
Mortgage Fee-State	415	6,040	5,948	507
DLGF HMST Property Database	-	7	7	-
Sex/Violent Offender - State	46	486	507	25
Child Restraint Fees	-	175	175	-
Inheritance Tax	12,593	-	-	12,593
Education Plate Fee	319	338	319	338
Riverboat Gambling	-	250,126	250,126	-
93.563 Prosecutor PCA	5,072	1,806	862	6,016
93.563 COUNTY IV-D INCENTIVE	18,979	22,850	41,372	457
93.563 Pros IV-D Incentive-Pr	36,710	-	-	36,710
93.563 PROS IV-D INCENTIVE	76,746	34,383	54,317	56,812
93.563 CLERK IV-D INCENTIVE	159,447	26,433	12,012	173,868
Re-Assessment	1,895,369	569,988	541,215	1,924,142
LOIT Special Distribution	449,556	-	-	449,556
LIT Correctnl/Rehab Facility	565,925	1,468,491	874,939	1,159,477
PTRC/HSC/CEDIT Hmst Special	29,805	-	-	29,805
Pre Trial Diversion	80,439	63,077	83,218	60,298
Shop With A Cop (Sheriff)	20,531	3,495	5,310	18,716
Sunny Meadows Donation Fund	10	677	-	687
Sheriff Cameras Donation Fund	30,000	100	30,000	100
Community Corrections Donation	615	3,200	-	3,815
Probation Donation Fund	2,000	-	-	2,000
Public Def. Donation Fund	250	-	75	175
Change Academy School Funding	162,406	103,600	123,455	142,551
Sheriff Rifle Vest Donation	-	9,330	9,280	50
Redevelopment Comm/SDI TIF	821,144	-	450,496	370,648
American Heritage Village	719,152	89,476	7,791	800,837
New Millennium Infrastructure	241,038	167,897	80,510	328,425

DEKALB COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-20			12-31-20
DEBT SVC (bldg) - Central Comm	102,434	189,781	193,440	98,775
DEBT SVC(equip)lease - Central	57,694	-	57,694	-
Sheriff Response Team	478	-	-	478
Certificate Sale Fund	6,125	-	-	6,125
Certificate Sale Surplus Fund	2,380	-	2,380	-
Sheriff Continuing Education	20,759	5,437	7,324	18,872
GIS Projects	9,032	-	-	9,032
HSA - Health Insurance	-	147,427	147,427	-
American Family	-	36,152	33,096	3,056
PHP Health Insurance	99,811	2,662,521	2,375,350	386,982
Trust Mark Insurance	985	41,885	38,501	4,369
YMCA	1,873	20,851	21,195	1,529
LTD - Employee Paid	(976)	29,388	25,265	3,147
IN Sheriff 457(B)	-	845	845	-
LOCAL INCOME TAX-PTR	736,421	6,527,599	6,130,449	1,133,571
Blocking RR Crossing Fines	3,800	-	3,800	-
LIT CERTIFIED SHARES	-	11,296,086	11,296,086	-
LIT PUBLIC SAFETY	-	2,824,021	2,824,021	-
LIT ECONOMIC DEVELOPMENT(EDIT)	-	2,824,021	2,824,021	-
LIT Special Distribution	-	3,515,508	3,515,508	-
97.039 Hazard Mitigation Grant	(9,000)	10,564	1,564	-
Emergency Disaster	1,029	-	-	1,029
93.069 Public Health Bio-Terr	2,572	-	-	2,572
93.534 St Homeland Security Gr	14,247	-	340	13,907
Fire District #3	64	-	-	64
Retrofit Proj-HmldSec	4,174	-	-	4,174
20.601 Operation Pullover	(646)	2,099	1,637	(184)
CARES Provider Relief (IFA)	-	1,402,614	1,402,614	-
TRANSIT- COVID (CARES ACT)	-	152,639	152,639	-
CARES: Election Grant	-	14,524	14,524	-
State Homeland Security Grant2	663	-	-	663
20.509 DART (C.O.A. Operating)	-	229,955	229,955	-
DART CAPITAL (VEH ETC)	-	29,680	29,680	-
School Resource Officer Fund	19,608	15,900	-	35,508
Dekalb Local Plan Grant	5,763	-	-	5,763
Sheriff Inmate GED Classes	30	-	-	30
IPEP SAFETY GRANTS	(1,938)	12,857	5,863	5,056
Access Indiana Grant	1,389	-	-	1,389
County Road 56-Fed Supp Rd Prj	-	116,551	116,551	-
CARES: Testing Site Grant	-	100,000	50,000	50,000
State Grant CommCorr (even yrs)	434,562	-	434,562	-
State Grant CC-Juv (even year)	-	55,429	34,027	21,402
Probation - State Grant	12,503	-	669	11,834
State Grant CommCorr (odd yrs)	-	1,181,574	949,221	232,353
State Grant CC-Juv (odd year)	24,797	33,257	50,673	7,381
Probation - State Grant (odd yr)	-	64,850	47,936	16,914
Local Rd & Brdg Matching Grant	5,567	947,866	953,433	-
Superior Court Dekko Grant	500	-	-	500
Historical Guide Publication	95	-	-	95
Veterans Court Grant	59,799	71,658	63,917	67,540
Family Recovery Court Grant	69,510	69,122	64,985	73,647
Totals	<u>\$ 36,659,129</u>	<u>\$ 135,776,151</u>	<u>\$ 130,542,934</u>	<u>\$ 41,892,346</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, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

DEKALB COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

DEKALB COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by 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 one fund with deficit in cash. This is a result of the 20.601 Operation Pullover fund being set up for a reimbursable grant. Reimbursement for the expenditures made by the County was not received by December 31, 2020.

Note 8. Restatements

For the year ended December 31, 2020, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2019	Fund	Prior Period Adjustment	Balance as of January 1, 2020
Resident's Trust Fund	\$ -	Resident's Trust Fund	\$ 7,301	\$ 7,301
Visitors Bureau	-	Visitors Bureau	770,913	770,913

Note 9. Subsequent Events

On January 28, 2021, the County issued General Obligation Refunding Bonds, Series 2021, in the amount of \$1,525,000. Proceeds from the 2021 Bonds will be used to fund the refunding of currently outstanding General Obligation Bonds, Series 2011, and expenses incidental to the issuance of the 2021 Bonds.

On May 20, 2021, the County received a Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) distribution in the amount of \$4,222,255. The County anticipates it will receive up to \$8,430,000 of CSLFRF distributions in total. How these funds will be used has yet to be determined.

Note 10. Other Postemployment Benefits

The County provides to eligible retirees 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. More detailed information regarding the benefits can be obtained by contacting the County.

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, 2020

	After Settlement Collections	Inmate Trust	Sheriff's Commissary/ Escrow	Clerk of Circuit Court Trust/ISETS	Resident's Trust Fund	General
Cash and investments - beginning	\$ 1,479,929	\$ 8,745	\$ 66,257	\$ 146,451	\$ 7,301	\$ 7,500,604
Receipts:						
Taxes	-	-	-	-	-	8,321,035
Licenses and permits	-	-	-	-	-	103,482
Intergovernmental receipts	-	-	-	-	-	7,327,778
Charges for services	-	-	-	-	-	792,693
Fines and forfeits	-	-	-	-	-	125,399
Other receipts	1,897,444	165,874	159,157	2,592,743	133,474	1,528,288
Total receipts	1,897,444	165,874	159,157	2,592,743	133,474	18,198,675
Disbursements:						
Personal services	-	-	-	-	-	11,105,634
Supplies	-	-	-	-	-	469,227
Other services and charges	-	-	-	-	-	5,132,521
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	64,072
Other disbursements	1,479,929	159,753	139,173	2,571,113	131,008	-
Total disbursements	1,479,929	159,753	139,173	2,571,113	131,008	16,771,454
Excess (deficiency) of receipts over disbursements	417,515	6,121	19,984	21,630	2,466	1,427,221
Cash and investments - ending	\$ 1,897,444	\$ 14,866	\$ 86,241	\$ 168,081	\$ 9,767	\$ 8,927,825

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Accident Account Report	Campaign Finance Enforcement	LIT Economic Development	City/Town Court Cost	Clerk Perpetuation	CC Project Income
Cash and investments - beginning	\$ 18,299	\$ 300	\$ 2,092,407	\$ 3,976	\$ 127,037	\$ 115,916
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,735,160	-	-	-
Charges for services	-	-	-	-	1,451	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,857	-	-	6,390	21,170	284,894
Total receipts	7,857	-	1,735,160	6,390	22,621	284,894
Disbursements:						
Personal services	-	-	-	-	-	313,570
Supplies	1,687	-	-	-	154	9,829
Other services and charges	1,000	-	954,812	7,290	17,225	24,781
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	137,539	-	4,091	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,687	-	1,092,351	7,290	21,470	348,180
Excess (deficiency) of receipts over disbursements	5,170	-	642,809	(900)	1,151	(63,286)
Cash and investments - ending	\$ 23,469	\$ 300	\$ 2,735,216	\$ 3,076	\$ 128,188	\$ 52,630

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CC CTP	Convention Visitor & Tourism	Surplus Dog	Sales Disclosures	Covered Bridge Maint	Cumulative Bridge
Cash and investments - beginning	\$ 41,613	\$ 22,200	\$ 555	\$ 141,905	\$ 41,958	\$ 1,528,447
Receipts:						
Taxes	-	-	-	-	-	512,905
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	40,201
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,850	279,217	-	6,630	1,850	6,600
Total receipts	22,850	279,217	-	6,630	1,850	559,706
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	103	136,363
Other services and charges	1,200	289,898	-	-	322	69,747
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,200	289,898	-	-	425	206,110
Excess (deficiency) of receipts over disbursements	21,650	(10,681)	-	6,630	1,425	353,596
Cash and investments - ending	\$ 63,263	\$ 11,519	\$ 555	\$ 148,535	\$ 43,383	\$ 1,882,043

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Cum Capital Development	Drug Free Community	LEPC Right to Know	Enhanced Access	Extradition	Handgun Application
Cash and investments - beginning	\$ 727,424	\$ 132,933	\$ 30,505	\$ 9,819	\$ 12,357	\$ 7,108
Receipts:						
Taxes	824,263	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	64,609	-	-	-	-	-
Charges for services	24,536	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	64,569	27,785	7,435	16,020	5,200	16,480
Total receipts	977,977	27,785	7,435	16,020	5,200	16,480
Disbursements:						
Personal services	-	-	60	-	-	-
Supplies	-	-	238	-	-	3,318
Other services and charges	33,744	25,576	11	-	12,471	300
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	524,449	-	3,782	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	558,193	25,576	4,091	-	12,471	3,618
Excess (deficiency) of receipts over disbursements	419,784	2,209	3,344	16,020	(7,271)	12,862
Cash and investments - ending	\$ 1,147,208	\$ 135,142	\$ 33,849	\$ 25,839	\$ 5,086	\$ 19,970

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	General Drain	Health	Co.Id Security Prot/Redacting	Health Maintenance	Local Road & Street	LIT Public Safety-County Share
Cash and investments - beginning	\$ 375,208	\$ 263,978	\$ 35,104	\$ 61,891	\$ 995,639	\$ 1,056,836
Receipts:						
Taxes	-	285,239	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	22,357	-	-	650,864	1,710,264
Charges for services	-	49,817	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	674,196	1,375	8,279	33,139	8,859	817
Total receipts	674,196	358,788	8,279	33,139	659,723	1,711,081
Disbursements:						
Personal services	-	418,684	-	15,847	-	1,351,443
Supplies	-	8,730	-	5,550	174,257	2,504
Other services and charges	659,171	16,368	-	466	-	268,505
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	292	-	1,908	346,612	6,591
Other disbursements	-	-	-	-	-	-
Total disbursements	659,171	444,074	-	23,771	520,869	1,629,043
Excess (deficiency) of receipts over disbursements	15,025	(85,286)	8,279	9,368	138,854	82,038
Cash and investments - ending	\$ 390,233	\$ 178,692	\$ 43,383	\$ 71,259	\$ 1,134,493	\$ 1,138,874

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	MVH Restricted	Medical Care for Inmates	County Misdemeanant Fund	Highway	Omitted Property Audits	Plat Book Fee
Cash and investments - beginning	\$ 816,215	\$ 17,204	\$ 22,985	\$ 3,121,880	\$ 79,960	\$ 52,425
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,658,613	-	-	1,658,613	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	39,741	4,195	25,640	439,777	75,734	28,230
Total receipts	1,698,354	4,195	25,640	2,098,390	75,734	28,230
Disbursements:						
Personal services	423,049	-	-	1,479,015	-	21,540
Supplies	877,243	-	767	382,106	-	34
Other services and charges	716,955	-	12,551	87,535	40,079	2,078
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	485	-	3,587	4,733	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,017,732	-	16,905	1,953,389	40,079	23,652
Excess (deficiency) of receipts over disbursements	(319,378)	4,195	8,735	145,001	35,655	4,578
Cash and investments - ending	\$ 496,837	\$ 21,399	\$ 31,720	\$ 3,266,881	\$ 115,615	\$ 57,003

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Visitors Bureau	Rainy Day	Recorder Perpetuation	Riverboat (County Portion)	Sex/Violent Offender Registry	Sheriff Pension Trust Fund
Cash and investments - beginning	\$ 770,913	\$ 5,229	\$ 325,241	\$ 100,865	\$ 17,956	\$ 59,123
Receipts:						
Taxes	273,924	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	751,392	139,990	97,632	4,374	39,816
Total receipts	<u>273,924</u>	<u>751,392</u>	<u>139,990</u>	<u>97,632</u>	<u>4,374</u>	<u>39,816</u>
Disbursements:						
Personal services	-	-	16,112	45,000	-	60,000
Supplies	-	-	-	-	262	-
Other services and charges	-	-	141,419	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,775	-
Other disbursements	340,819	-	-	-	-	-
Total disbursements	<u>340,819</u>	<u>-</u>	<u>157,531</u>	<u>45,000</u>	<u>5,037</u>	<u>60,000</u>
Excess (deficiency) of receipts over disbursements	<u>(66,895)</u>	<u>751,392</u>	<u>(17,541)</u>	<u>52,632</u>	<u>(663)</u>	<u>(20,184)</u>
Cash and investments - ending	<u>\$ 704,018</u>	<u>\$ 756,621</u>	<u>\$ 307,700</u>	<u>\$ 153,497</u>	<u>\$ 17,293</u>	<u>\$ 38,939</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Supp Public Defender	Surplus Tax	Surveyor Corner Perpetuation	Auditor Tax Sale Deed Fee	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 3,010	\$ 99,147	\$ 86,570	\$ 50	\$ -	\$ 265,108
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	63	80,071	41,075	125	37,803	562,780
Total receipts	63	80,071	41,075	125	37,803	562,780
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	217	-	1,506	-	-	-
Other services and charges	-	47,507	18,214	175	34,505	135,555
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	185	-	18,934	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	402	47,507	38,654	175	34,505	135,555
Excess (deficiency) of receipts over disbursements	(339)	32,564	2,421	(50)	3,298	427,225
Cash and investments - ending	\$ 2,671	\$ 131,711	\$ 88,991	\$ -	\$ 3,298	\$ 692,333

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	2011 IN LHD Trust Acct Dist	Probation Restitution	GAL/CASA	Auditor's Ineligible Deduction	Co Elected Officials Training	County Offender Transportation
Cash and investments - beginning	\$ 46,545	\$ 785	\$ -	\$ 40,935	\$ 22,672	\$ 1,739
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	1,931	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	23,545	20,152	21,534	5,764	8,279	625
Total receipts	23,545	20,152	21,534	7,695	8,279	625
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	13,188	-	-	198	-	-
Other services and charges	-	-	21,534	4,982	1,556	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	2,019	-	-
Other disbursements	-	14,606	-	-	-	-
Total disbursements	13,188	14,606	21,534	7,199	1,556	-
Excess (deficiency) of receipts over disbursements	10,357	5,546	-	496	6,723	625
Cash and investments - ending	\$ 56,902	\$ 6,331	\$ -	\$ 41,431	\$ 29,395	\$ 2,364

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Statewide 911 Fund	Adult Administrative Fee	Juvenile Administrative Fee	Supp Adult Probation	Supp Juvenile Probation	Alternative Dispute Resolution
Cash and investments - beginning	\$ 452,830	\$ 33,740	\$ 2,420	\$ 239,484	\$ 18,443	\$ 6,965
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	642,681	18,248	580	94,410	1,540	4,555
Total receipts	642,681	18,248	580	94,410	1,540	4,555
Disbursements:						
Personal services	377,557	-	-	90,911	4,300	-
Supplies	1,262	-	-	494	-	-
Other services and charges	8,520	20,296	-	10,526	615	4,816
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	2,665	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	387,339	20,296	-	104,596	4,915	4,816
Excess (deficiency) of receipts over disbursements	255,342	(2,048)	580	(10,186)	(3,375)	(261)
Cash and investments - ending	\$ 708,172	\$ 31,692	\$ 3,000	\$ 229,298	\$ 15,068	\$ 6,704

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	User Fee	Drain Maintenance	K-9 Unit	Sheriff Donation (Drug)	Dekalb Cty CDBG Revolving Loan	2018 Bond Project (Comm Corr)
Cash and investments - beginning	\$ 335,426	\$ 4,856,340	\$ 6,393	\$ 1,004	\$ 87,516	\$ 526,466
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	2,044	-	-	-	-	-
Other receipts	46,581	1,002,679	2,360	-	843,724	2,657
Total receipts	48,625	1,002,679	2,360	-	843,724	2,657
Disbursements:						
Personal services	32,746	-	-	-	-	-
Supplies	1,490	-	1,628	-	-	-
Other services and charges	2,163	978,414	396	-	500	-
Debt service - principal and interest	-	-	-	-	785,530	-
Capital outlay	550	-	-	-	-	454,960
Other disbursements	-	-	-	-	-	-
Total disbursements	36,949	978,414	2,024	-	786,030	454,960
Excess (deficiency) of receipts over disbursements	11,676	24,265	336	-	57,694	(452,303)
Cash and investments - ending	\$ 347,102	\$ 4,880,605	\$ 6,729	\$ 1,004	\$ 145,210	\$ 74,163

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Life Insurance	Child Support	Deferred Compensation	Federal Taxes	FICA	Local Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,565
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	16,887	66,518	69,218	1,069,631	859,172	215,687
Total receipts	<u>16,887</u>	<u>66,518</u>	<u>69,218</u>	<u>1,069,631</u>	<u>859,172</u>	<u>215,687</u>
Disbursements:						
Personal services	15,492	66,518	69,218	1,069,631	859,172	205,180
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>15,492</u>	<u>66,518</u>	<u>69,218</u>	<u>1,069,631</u>	<u>859,172</u>	<u>205,180</u>
Excess (deficiency) of receipts over disbursements	<u>1,395</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,507</u>
Cash and investments - ending	<u>\$ 1,395</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,072</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	PERF	Roth (Sheriff/Jail)	State Tax	Garnishment	Police Retirement	Settlement
Cash and investments - beginning	\$ 27	\$ -	\$ 25,749	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	50,203,861
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	3,755,836
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	318,770	6,391	356,458	14,822	31,600	1,413,510
Total receipts	318,770	6,391	356,458	14,822	31,600	55,373,207
Disbursements:						
Personal services	318,797	6,391	339,194	14,793	22,710	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	29	-	55,373,207
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	318,797	6,391	339,194	14,822	22,710	55,373,207
Excess (deficiency) of receipts over disbursements	(27)	-	17,264	-	8,890	-
Cash and investments - ending	\$ -	\$ -	\$ 43,013	\$ -	\$ 8,890	\$ -

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Commercial Vehicle Excise Tax	Financial Institution Tax	Homestead Credit Rebate Fund	State Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ -	\$ 12,269	\$ 3,700	\$ 8,957	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	190,293	299,907	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	22,407	120,437	1,005
Total receipts	190,293	299,907	-	22,407	120,437	1,005
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	190,293	299,907	-	22,369	122,111	1,005
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	190,293	299,907	-	22,369	122,111	1,005
Excess (deficiency) of receipts over disbursements	-	-	-	38	(1,674)	-
Cash and investments - ending	\$ -	\$ -	\$ 12,269	\$ 3,738	\$ 7,283	\$ -

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Special Death Benefit Fee	State Sales Disclosure	Coroner Continuing Education	Interstate Compact Fee	Mortgage Fee-State	DLGF HMST Property Database
Cash and investments - beginning	\$ 575	\$ 730	\$ 475	\$ 125	\$ 415	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2
Fines and forfeits	-	-	-	625	-	-
Other receipts	2,645	6,630	5,083	-	6,040	5
Total receipts	2,645	6,630	5,083	625	6,040	7
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,980	6,760	5,081	688	5,948	7
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,980	6,760	5,081	688	5,948	7
Excess (deficiency) of receipts over disbursements	(335)	(130)	2	(63)	92	-
Cash and investments - ending	\$ 240	\$ 600	\$ 477	\$ 62	\$ 507	\$ -

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sex/Violent Offender - State	Child Restraint Fees	Inheritance Tax	Education Plate Fee	Riverboat Gambling	93.563 Prosecutor PCA
Cash and investments - beginning	\$ 46	\$ -	\$ 12,593	\$ 319	\$ -	\$ 5,072
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	486	175	-	338	250,126	1,806
Total receipts	486	175	-	338	250,126	1,806
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	507	175	-	319	250,126	862
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	507	175	-	319	250,126	862
Excess (deficiency) of receipts over disbursements	(21)	-	-	19	-	944
Cash and investments - ending	\$ 25	\$ -	\$ 12,593	\$ 338	\$ -	\$ 6,016

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	93.563 COUNTY IV-D INCENTIVE	93.563 Pros IV-D Incentive-Pr	93.563 PROS IV-D INCENTIVE	93.563 CLERK IV-D INCENTIVE	Re-Assessment	LOIT Special Distribution
Cash and investments - beginning	\$ 18,979	\$ 36,710	\$ 76,746	\$ 159,447	\$ 1,895,369	\$ 449,556
Receipts:						
Taxes	-	-	-	-	528,557	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	41,431	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,850	-	34,383	26,433	-	-
Total receipts	22,850	-	34,383	26,433	569,988	-
Disbursements:						
Personal services	35,872	-	29,428	4,835	142,045	-
Supplies	-	-	437	538	2,207	-
Other services and charges	5,500	-	21,897	6,597	396,963	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	2,555	42	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	41,372	-	54,317	12,012	541,215	-
Excess (deficiency) of receipts over disbursements	(18,522)	-	(19,934)	14,421	28,773	-
Cash and investments - ending	\$ 457	\$ 36,710	\$ 56,812	\$ 173,868	\$ 1,924,142	\$ 449,556

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LIT Correctnl/Rehab Facility	PTRC/HSC/CEDIT Hmst Special	Pre Trial Diversion	Shop With A Cop (Sheriff)	Sunny Meadows Donation Fund	Sheriff Cameras Donation Fund
Cash and investments - beginning	\$ 565,925	\$ 29,805	\$ 80,439	\$ 20,531	\$ 10	\$ 30,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,468,491	-	63,077	3,495	677	100
Total receipts	1,468,491	-	63,077	3,495	677	100
Disbursements:						
Personal services	-	-	71,930	-	-	-
Supplies	6,408	-	1,200	-	-	-
Other services and charges	83,001	-	5,729	5,310	-	-
Debt service - principal and interest	785,530	-	-	-	-	-
Capital outlay	-	-	4,359	-	-	30,000
Other disbursements	-	-	-	-	-	-
Total disbursements	874,939	-	83,218	5,310	-	30,000
Excess (deficiency) of receipts over disbursements	593,552	-	(20,141)	(1,815)	677	(29,900)
Cash and investments - ending	\$ 1,159,477	\$ 29,805	\$ 60,298	\$ 18,716	\$ 687	\$ 100

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Community Corrections Donation	Probation Donation Fund	Public Def. Donation Fund	Change Academy School Funding	Sheriff Rifle Vest Donation	Redevelopment Comm/SDI TIF
Cash and investments - beginning	\$ 615	\$ 2,000	\$ 250	\$ 162,406	\$ -	\$ 821,144
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,200	-	-	103,600	9,330	-
Total receipts	3,200	-	-	103,600	9,330	-
Disbursements:						
Personal services	-	-	-	84,007	-	-
Supplies	-	-	75	605	-	-
Other services and charges	-	-	-	7,289	-	450,496
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	31,554	9,280	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	75	123,455	9,280	450,496
Excess (deficiency) of receipts over disbursements	3,200	-	(75)	(19,855)	50	(450,496)
Cash and investments - ending	\$ 3,815	\$ 2,000	\$ 175	\$ 142,551	\$ 50	\$ 370,648

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	American Heritage Village	New Millennium Infrastructure	DEBT SVC (bldg) - Central Comm	DEBT SVC(equip)lease - Central	Sheriff Response Team	Certificate Sale Fund
Cash and investments - beginning	\$ 719,152	\$ 241,038	\$ 102,434	\$ 57,694	\$ 478	\$ 6,125
Receipts:						
Taxes	-	-	176,039	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	13,742	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	89,476	167,897	-	-	-	-
Total receipts	89,476	167,897	189,781	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	6,609	2,279	800	57,694	-	-
Debt service - principal and interest	-	78,231	192,640	-	-	-
Capital outlay	1,182	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	7,791	80,510	193,440	57,694	-	-
Excess (deficiency) of receipts over disbursements	81,685	87,387	(3,659)	(57,694)	-	-
Cash and investments - ending	\$ 800,837	\$ 328,425	\$ 98,775	\$ -	\$ 478	\$ 6,125

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Certificate Sale Surplus Fund	Sheriff Continuing Education	GIS Projects	HSA - Health Insurance	American Family	PHP Health Insurance
Cash and investments - beginning	\$ 2,380	\$ 20,759	\$ 9,032	\$ -	\$ -	\$ 99,811
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,437	-	147,427	36,152	2,662,521
Total receipts	-	5,437	-	147,427	36,152	2,662,521
Disbursements:						
Personal services	-	-	-	147,427	33,096	430,737
Supplies	-	-	-	-	-	-
Other services and charges	2,380	7,324	-	-	-	1,944,613
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,380	7,324	-	147,427	33,096	2,375,350
Excess (deficiency) of receipts over disbursements	(2,380)	(1,887)	-	-	3,056	287,171
Cash and investments - ending	\$ -	\$ 18,872	\$ 9,032	\$ -	\$ 3,056	\$ 386,982

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Trust Mark Insurance	YMCA	LTD - Employee Paid	IN Sheriff 457(B)	LOCAL INCOME TAX-PTR	Blocking RR Crossing Fines
Cash and investments - beginning	\$ 985	\$ 1,873	\$ (976)	\$ -	\$ 736,421	\$ 3,800
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	41,885	20,851	29,388	845	6,527,599	-
Total receipts	41,885	20,851	29,388	845	6,527,599	-
Disbursements:						
Personal services	38,501	21,195	25,265	845	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	6,130,449	3,800
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	38,501	21,195	25,265	845	6,130,449	3,800
Excess (deficiency) of receipts over disbursements	3,384	(344)	4,123	-	397,150	(3,800)
Cash and investments - ending	\$ 4,369	\$ 1,529	\$ 3,147	\$ -	\$ 1,133,571	\$ -

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	LIT ECONOMIC DEVELOPMENT(EDIT)	LIT Special Distribution	97.039 Hazard Mitigation Grant	Emergency Disaster
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (9,000)	\$ 1,029
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,296,086	2,824,021	2,824,021	3,515,508	10,564	-
Total receipts	11,296,086	2,824,021	2,824,021	3,515,508	10,564	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	11,296,086	2,824,021	2,824,021	3,515,508	1,564	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	11,296,086	2,824,021	2,824,021	3,515,508	1,564	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	9,000	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,029

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	93.069 Public Health Bio-Terr	83.534 St Homeland Security Gr	Fire District #3	Retrofit Proj-HmidSec	20.601 Operation Pullover	CARES Provider Relief (IFA)
Cash and investments - beginning	\$ 2,572	\$ 14,247	\$ 64	\$ 4,174	\$ (646)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,402,614
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	2,099	-
Total receipts	-	-	-	-	2,099	1,402,614
Disbursements:						
Personal services	-	-	-	-	1,637	-
Supplies	-	-	-	-	-	-
Other services and charges	-	340	-	-	-	1,402,614
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	340	-	-	1,637	1,402,614
Excess (deficiency) of receipts over disbursements	-	(340)	-	-	462	-
Cash and investments - ending	\$ 2,572	\$ 13,907	\$ 64	\$ 4,174	\$ (184)	\$ -

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	TRANSIT- COVID (CARES ACT)	CARES: Election Grant	State Homeland Security Grant2	20.509 DART (C.O.A. Operating)	DART CAPITAL (VEH ETC)	School Resource Officer Fund
Cash and investments - beginning	\$ -	\$ -	\$ 663	\$ -	\$ -	\$ 19,608
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	152,639	14,524	-	-	-	-
Charges for services	-	-	-	-	-	8,400
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	229,955	29,680	7,500
Total receipts	152,639	14,524	-	229,955	29,680	15,900
Disbursements:						
Personal services	-	1,313	-	-	-	-
Supplies	-	8,211	-	-	-	-
Other services and charges	152,639	5,000	-	229,955	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	29,680	-
Other disbursements	-	-	-	-	-	-
Total disbursements	152,639	14,524	-	229,955	29,680	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	15,900
Cash and investments - ending	\$ -	\$ -	\$ 663	\$ -	\$ -	\$ 35,508

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Dekalb Local Plan Grant	Sheriff Inmate GED Classes	IPEP SAFETY GRANTS	Access Indiana Grant	County Road 56-Fed Supp Rd Prj	CARES: Testing Site Grant
Cash and investments - beginning	\$ 5,763	\$ 30	\$ (1,938)	\$ 1,389	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	100,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	12,857	-	116,551	-
Total receipts	-	-	12,857	-	116,551	100,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	3,658	-	-	-
Other services and charges	-	-	76	-	116,551	50,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	2,129	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	5,863	-	116,551	50,000
Excess (deficiency) of receipts over disbursements	-	-	6,994	-	-	50,000
Cash and investments - ending	\$ 5,763	\$ 30	\$ 5,056	\$ 1,389	\$ -	\$ 50,000

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	State Grant CommCorr (even yrs)	State Grant CC-Juv (even year)	Probation - State Grant	State Grant CommCorr (odd yrs)	State Grant CC-Juv (odd year)	Probation - State Grant (odd yr)
Cash and investments - beginning	\$ 434,562	\$ -	\$ 12,503	\$ -	\$ 24,797	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	55,429	-	1,181,574	33,257	64,850
Total receipts	-	55,429	-	1,181,574	33,257	64,850
Disbursements:						
Personal services	95,156	20,401	-	805,895	40,420	45,030
Supplies	6,091	-	395	64,224	-	809
Other services and charges	333,315	13,626	198	79,102	10,253	2,097
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	76	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	434,562	34,027	669	949,221	50,673	47,936
Excess (deficiency) of receipts over disbursements	(434,562)	21,402	(669)	232,353	(17,416)	16,914
Cash and investments - ending	\$ -	\$ 21,402	\$ 11,834	\$ 232,353	\$ 7,381	\$ 16,914

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Local Rd & Brdg Matching Grant	Superior Court Dekko Grant	Historical Guide Publication	Veterans Court Grant	Family Recovery Court Grant	Totals
Cash and investments - beginning	\$ 5,567	\$ 500	\$ 95	\$ 59,799	\$ 69,510	\$ 36,659,129
Receipts:						
Taxes	-	-	-	-	-	61,125,823
Licenses and permits	-	-	-	-	-	103,482
Intergovernmental receipts	-	-	-	-	-	20,839,445
Charges for services	-	-	-	-	-	878,830
Fines and forfeits	-	-	-	-	-	128,068
Other receipts	947,866	-	-	71,658	69,122	52,700,503
Total receipts	947,866	-	-	71,658	69,122	135,776,151
Disbursements:						
Personal services	-	-	-	59,600	56,705	20,933,904
Supplies	-	-	-	1,822	3,840	2,192,875
Other services and charges	953,433	-	-	2,495	4,440	99,044,737
Debt service - principal and interest	-	-	-	-	-	1,841,931
Capital outlay	-	-	-	-	-	1,693,086
Other disbursements	-	-	-	-	-	4,836,401
Total disbursements	953,433	-	-	63,917	64,985	130,542,934
Excess (deficiency) of receipts over disbursements	(5,567)	-	-	7,741	4,137	5,233,217
Cash and investments - ending	\$ -	\$ 500	\$ 95	\$ 67,540	\$ 73,647	\$ 41,892,346

DEKALB COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 4,013,638</u>	<u>\$ 184</u>

DEKALB COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Huntington Pubic Capital Corporation	Finance Jail Security System Upgrades Project	\$ 86,292	10/20/2018	9/30/2021
KS StateBank	Sheriff In-Car PC Data 911 System	5,770	6/1/2016	5/1/2021
Mike & Sara Ley LLC	Community Corrections CHANGE Academy Lease 2019	<u>9,000</u>	7/1/2019	6/30/2021
Total of annual lease payments		<u>\$ 101,062</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 (GO Bonds, Series 2011)	\$ 1,555,000	\$ 92,229
General obligation bonds	Community Corrections Building Project (GO Bonds, Series 2018)	<u>5,675,000</u>	<u>782,642</u>
Totals		<u>\$ 7,230,000</u>	<u>\$ 874,871</u>

DEKALB COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2020

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	11,172,152
Improvements other than buildings	146,342
Machinery, equipment, and vehicles	14,726,095
Construction in progress	<u>8,048,474</u>
Total capital assets	<u>\$ 123,704,684</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/>.