

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DEKALB COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
08/04/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jan Baumann Susan Sleeper	01-01-21 to 12-19-21 12-20-21 to 12-31-22
County Treasurer	Sandra Wilcox	01-01-21 to 12-31-22
Clerk of the Circuit Court	Holly Albright	01-01-21 to 12-31-22
County Sheriff	David Cserep II	01-01-21 to 12-31-22
County Recorder	Leta Hullinger	01-01-21 to 12-31-22
President of the Board of County Commissioners	William L. Hartman	01-01-21 to 12-31-22
President of the County Council	Richard Ring	01-01-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DEKALB COUNTY, INDIANA

Report on the Audit of the Financial Statements

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, 2021, 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 December 31, 2021, 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 December 31, 2021, 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 Statements* 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)

Management's Responsibilities 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 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)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the 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 does 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 19, 2022, 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 19, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY
INFORMATION; 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, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
After Settlement Collections	\$ 1,897,444	\$ 1,544,075	\$ 1,897,444	\$ 1,544,075
Sheriff: Inmate Trust	14,889	264,071	267,587	11,373
Sheriff: Commissary	86,241	155,351	90,702	150,890
Clerk Circuit Court Trust/ISETS	168,081	3,309,160	3,170,860	306,381
Residents' Trust Fund	12,686	107,406	88,308	31,784
General	8,940,095	18,478,817	16,282,745	11,136,167
Accident Account Report	23,469	8,224	2,080	29,613
Campaign Finance Enforcement	300	-	-	300
LIT Economic Development	2,735,216	1,737,304	2,415,003	2,057,517
City/Town Court Cost	3,076	6,684	7,198	2,562
Clerk Perpetuation	128,188	23,891	24,366	127,713
CC Project Income	52,630	324,687	278,193	99,124
CC CTP	63,263	44,225	-	107,488
Convention Visitor & Tourism	11,518	444,654	430,884	25,288
Surplus Dog	555	-	-	555
Sales Disclosures	148,535	11,430	-	159,965
Covered Bridge Maint	43,383	1,850	4,375	40,858
Cumulative Bridge	1,882,043	574,603	426,866	2,029,780
Cum Capital Development	1,147,207	1,331,288	831,918	1,646,577
Drug Free Community	135,142	36,326	39,129	132,339
LEPC Right to Know	33,849	6,785	91	40,543
Enhanced Access	25,839	18,154	13,000	30,993
Extradition	5,086	23,404	6,973	21,517
Handgun Application	19,970	12,510	25,574	6,906
General Drain	390,234	442,954	130,676	702,512
Health	178,692	677,762	460,709	395,745
Co.Id Security Prot/Redacting	43,383	9,520	18,396	34,507
Health Maintenance	71,259	33,139	26,362	78,036
Local Road & Street	1,134,493	712,001	1,006,181	840,313
LIT Public Safety-County Share	1,138,874	1,714,101	1,392,862	1,460,113
MVH Restricted	496,836	1,846,214	1,342,784	1,000,266
Medical Care for Inmates	21,399	7,652	10,000	19,051
County Misdemeanant Fund	31,720	25,640	24,272	33,088
Highway	3,266,880	2,155,316	1,989,116	3,433,080
Omitted Property Audits	115,614	43,126	115,714	43,026
Plat Book Fee	57,003	31,210	28,290	59,923
Tourism Commission	-	430,884	281,749	149,135
Rainy Day	756,621	375,000	296,795	834,826
Recorder Perpetuation	307,700	159,427	35,809	431,318
Riverboat (County Portion)	153,497	97,517	-	251,014
Sex/Violent Offender Registry	17,293	4,680	1,098	20,875
Sheriff Pension Trust Fund	38,939	46,331	35,000	50,270
Supp Public Defender	2,671	5,643	83	8,231
Surplus Tax	131,711	86,777	42,463	176,025
Surveyor Corner Perpetuation	88,990	47,570	4,772	131,788
Auditor Tax Sale Deed Fee	-	650	650	-
Tax Sale Redemption	3,298	106,190	105,726	3,762
Tax Sale Surplus	692,333	659,130	543,361	808,102
2011 IN LHD Trust Acct Dist	56,902	23,545	6,666	73,781
Probation Restitution	6,331	34,086	40,228	189
GAL/CASA	-	25,227	25,227	-
Auditor's Ineligible Deduction	41,431	642	3,888	38,185
Co Elected Officials Training	29,395	9,520	2,058	36,857
County Offender Transportation	2,364	1,125	-	3,489
Statewide 911 Fund	708,171	608,016	410,727	905,460
Adult Administrative Fee	31,692	24,546	-	56,238
Juvenile Administrative Fee	3,000	590	-	3,590
Supp Adult Probation	229,299	117,135	103,127	243,307
Supp Juvenile Probation	15,068	1,105	4,879	11,294
Alternative Dispute Resolution	6,705	3,920	3,291	7,334
User Fee	347,103	51,094	41,256	356,941

DEKALB COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Drain Maintenance	4,880,605	1,028,855	1,026,683	4,882,777
Total Monies Investments	-	-	-	-
K-9 Unit	6,729	2,270	2,575	6,424
Sheriff Donation (Drug)	1,004	-	-	1,004
Dekalb Cty CDBG Revolving Loan	87,516	-	-	87,516
2018 Bond Project (Comm Corr)	74,163	-	-	74,163
Life Insurance	1,395	14,828	15,045	1,178
Child Support	-	51,919	51,919	-
Deferred Compensation	-	78,398	78,398	-
Federal Taxes	-	1,016,170	1,016,170	-
FICA	-	859,750	859,750	-
Local Tax	26,072	217,797	217,924	25,945
PERF	-	321,980	321,980	-
Roth (Sheriff/Jail)	-	7,524	7,524	-
State Tax	43,013	359,759	359,888	42,884
Garnishment	-	3,077	3,077	-
Police Retirement	8,890	35,252	34,114	10,028
Settlement	-	64,650,026	64,650,026	-
Commercial Vehicle Excise Tax	-	194,733	194,733	-
Financial Institution Tax	-	370,494	370,494	-
State Fines & Forfeitures	3,737	45,923	42,787	6,873
Infraction Judgements	7,283	129,683	115,152	21,814
Overweight Vehicle Fines	-	6,102	4,152	1,950
Special Death Benefit Fee	240	2,275	2,360	155
State Sales Disclosure	600	11,430	9,810	2,220
Coroner Continuing Education	477	5,220	5,452	245
Interstate Compact Fee	63	1,125	1,125	63
Mortgage Fee-State	508	6,630	6,600	538
DLGF HMST Property Database	-	1	1	-
Sex/Violent Offender - State	25	520	525	20
Child Restraint Fees	-	25	-	25
Forest Restoration	-	1,068	1,068	-
Inheritance Tax	12,593	-	-	12,593
Education Plate Fee	338	375	356	357
Riverboat Gambling	-	249,831	249,831	-
93.563 Prosecutor PCA	6,016	2,814	1,136	7,694
93.563 COUNTY IV-D INCENTIVE	457	22,699	19,004	4,152
93.563 Pros IV-D Incentive-Pr	36,710	-	-	36,710
93.563 PROS IV-D INCENTIVE	56,811	34,261	42,865	48,207
93.563 CLERK IV-D INCENTIVE	173,868	23,140	11,634	185,374
Re-Assessment	1,924,142	583,400	382,395	2,125,147
LOIT Special Distribution	449,556	-	-	449,556
LIT Correctnl/Rehab Facility	1,159,477	1,708,776	903,283	1,964,970
PTRC/HSC/CEDIT Hmst Special	29,805	-	-	29,805
Pre Trial Diversion	60,298	56,771	55,722	61,347
Shop With A Cop (Sheriff)	18,716	8,393	4,601	22,508
Sunny Meadows Donation Fund	688	1,400	1,123	965
Sheriff Cameras Donation Fund	100	-	-	100
Community Corrections Donation	3,815	-	-	3,815
Probation Donation Fund	2,000	-	-	2,000
Public Def. Donation Fund	175	-	-	175
Change Academy School Funding	142,552	85,600	82,015	146,137
Sheriff Rifle Vest Donation	50	-	-	50
Covered Bridge Donation Fund	-	41,501	41,501	-
Vaccine Purch & Admin Donation	-	12,000	10,014	1,986
Sunny Meadows Cemetery Fund	-	2,075	-	2,075
Redevelopment Comm/SDI TIF	370,648	-	5,503	365,145
American Heritage Village	800,837	136,082	80,805	856,114
New Millennium Infrastructure	328,425	165,314	242,613	251,126
DEBT SVC (bldg)- Central Comm	98,774	200,165	188,866	110,073
2018 GO Bond Debt (Comm Corr)	57,694	782,643	783,143	57,194

DEKALB COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Sheriff Response Team	478	-	-	478
Certificate Sale Fund	6,125	-	-	6,125
Sheriff Continuing Education	18,872	6,742	6,206	19,408
GIS Projects	9,032	-	-	9,032
HSA - Health Insurance	-	133,191	133,191	-
American Family	3,056	44,950	43,176	4,830
PHP Health Insurance	386,982	1,278,047	1,665,029	-
Trust Mark Insurance	4,369	33,144	34,141	3,372
Anthem Health Insurance	-	1,577,019	1,314,873	262,146
YMCA	1,529	16,668	16,688	1,509
LTD - Employee Paid	3,147	28,379	28,217	3,309
IN Sheriff 457(B)	-	820	820	-
LOCAL INCOME TAX-PTR	1,133,571	6,572,218	6,860,152	845,637
LIT CERTIFIED SHARES	-	11,751,210	11,751,210	-
LIT PUBLIC SAFETY	-	2,937,803	2,937,803	-
LIT ECONOMIC DEVELOPMENT(EDIT)	-	2,937,803	2,937,803	-
LIT Special Distribution	-	2,967,572	2,967,572	-
Emergency Disaster	1,029	-	-	1,029
93.069 Public Health Bio-Terr	2,572	-	-	2,572
83.534 St Homeland Security Gr	13,907	-	-	13,907
Fire District #3	64	-	-	64
Retrofit Proj-HmldSec	4,174	-	-	4,174
20.601 Operation Pullover	(184)	1,704	1,704	(184)
TRANSIT- COVID (CARES ACT)	-	510,665	509,665	1,000
CARES: Election Grant	-	3,652	3,652	-
CARES: Judicial Grant (CEFS)	-	97,054	97,054	-
ARP: American Rescue Plan	-	4,223,384	-	4,223,384
State Homeland Security Grant2	663	-	-	663
DART CAPITAL (VEH ETC)	-	45,700	45,700	-
School Resource Officer Fund	35,508	13,750	1,605	47,653
Dekalb Local Plan Grant	5,763	-	-	5,763
Sheriff Inmate GED Classes	30	-	-	30
IPEP SAFETY GRANTS	5,056	4,901	9,866	91
Access Indiana Grant	1,389	-	-	1,389
LARE Grant-Design Wk-Bank Rest	-	6,181	6,181	-
County Road 56-Fed Supp Rd Prj	-	141,164	141,164	-
Covered Bridge Grant	-	50,000	50,000	-
CARES: Testing Site Grant	50,000	50,000	100,000	-
CARES: Vaccine Grant	-	40,320	40,321	(1)
State Grant CommCorr (even yrs)	-	1,181,530	1,045,165	136,365
State Grant CC-Juv (even year)	21,401	33,257	27,349	27,309
Probation- State Grant	11,834	64,850	67,839	8,845
State Grant CommCorr (odd yrs)	232,353	-	9,441	222,912
State Grant CC-Juv (odd year)	7,382	55,429	31,197	31,614
Probation- State Grant (odd yr	16,913	-	133	16,780
Local Rd & Brdg Matching Grant	-	1,187,180	1,134,656	52,524
Superior Court Dekko Grant	500	-	-	500
Historical Guide Publication	95	-	-	95
Veterans Court Grant	67,540	17,346	77,186	7,700
Family Recovery Court Grant	73,648	17,000	74,348	16,300
Vaccine Public Assistance-FEMA	-	-	5,409	(5,409)
Problem Solving Court Grant	-	10,000	1,072	8,928
D3 Hospital Coalition Grant	-	3,500	-	3,500
Totals	<u>\$ 41,191,269</u>	<u>\$ 150,668,091</u>	<u>\$ 141,520,841</u>	<u>\$ 50,338,519</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).

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 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, 2021.

Note 8. Restatements

For the year ended December 31, 2021, 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, 2020	Prior Period Adjustment	Balance as of January 1, 2021
Visitors Bureau	\$ 704,018	\$ (704,018)	\$ -
Resident's Trust Fund	9,767	2,919	12,686

Note 9. 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. Information regarding these benefits can be obtained by contacting the County.

Note 10. Combined Funds

Funds related to General fund and Homestead Credit Rebate Fund were reported individually in the prior financial statement, but were combined into one fund for the current financial statement. Funds related to Dekalb County CDGB Revolving Loan and 2018 GO Bond Debt (Comm Corr) were reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

REQUIRED SUPPLEMENTARY INFORMATION

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	After Settlement Collections	Sheriff: Inmate Trust	Sheriff: Commissary	Clerk Circuit Court Trust/ISETS	Resident's Trust Fund	General	Accident Account Report
Cash and investments - beginning	\$ 1,897,444	\$ 14,889	\$ 86,241	\$ 168,081	\$ 12,686	\$ 8,940,095	\$ 23,469
Receipts:							
Taxes	-	-	-	-	-	14,076,694	-
Licenses and permits	-	-	-	-	-	100,670	-
Intergovernmental receipts	-	-	-	-	-	684,479	-
Charges for services	-	-	-	-	-	1,475,353	-
Fines and forfeits	-	-	-	-	-	138,389	-
Other receipts	1,544,075	264,071	155,351	3,309,160	107,406	2,003,232	8,224
Total receipts	1,544,075	264,071	155,351	3,309,160	107,406	18,478,817	8,224
Disbursements:							
Personal services	-	-	-	-	-	11,327,692	-
Supplies	-	-	-	-	-	517,985	1,200
Other services and charges	-	-	-	-	-	3,959,015	880
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	103,053	-
Other disbursements	1,897,444	267,587	90,702	3,170,860	88,308	375,000	-
Total disbursements	1,897,444	267,587	90,702	3,170,860	88,308	16,282,745	2,080
Excess (deficiency) of receipts over disbursements	(353,369)	(3,516)	64,649	138,300	19,098	2,196,072	6,144
Cash and investments - ending	\$ 1,544,075	\$ 11,373	\$ 150,890	\$ 306,381	\$ 31,784	\$ 11,136,167	\$ 29,613

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	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	\$ 2,735,216	\$ 3,076	\$ 128,188	\$ 52,630	\$ 63,263	\$ 11,518
Receipts:							
Taxes	-	1,737,304	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	1,253	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	6,684	22,638	324,687	44,225	444,654
Total receipts	-	1,737,304	6,684	23,891	324,687	44,225	444,654
Disbursements:							
Personal services	-	-	-	8,741	246,440	-	-
Supplies	-	-	-	592	14,034	-	-
Other services and charges	-	1,520,428	7,198	14,575	16,281	-	430,884
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	894,575	-	458	1,438	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	2,415,003	7,198	24,366	278,193	-	430,884
Excess (deficiency) of receipts over disbursements	-	(677,699)	(514)	(475)	46,494	44,225	13,770
Cash and investments - ending	\$ 300	\$ 2,057,517	\$ 2,562	\$ 127,713	\$ 99,124	\$ 107,488	\$ 25,288

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Surplus Dog	Sales Disclosures	Covered Bridge Maint	Cumulative Bridge	Cum Capital Development	Drug Free Community	LEPC Right to Know
Cash and investments - beginning	\$ 555	\$ 148,535	\$ 43,383	\$ 1,882,043	\$ 1,147,207	\$ 135,142	\$ 33,849
Receipts:							
Taxes	-	-	-	532,857	856,316	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	41,746	67,092	-	-
Charges for services	-	-	-	-	26,000	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	11,430	1,850	-	381,880	36,326	6,785
Total receipts	-	11,430	1,850	574,603	1,331,288	36,326	6,785
Disbursements:							
Personal services	-	-	-	-	-	-	80
Supplies	-	-	1,900	173,385	-	82	-
Other services and charges	-	-	2,475	253,481	387,389	39,047	11
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	444,529	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	4,375	426,866	831,918	39,129	91
Excess (deficiency) of receipts over disbursements	-	11,430	(2,525)	147,737	499,370	(2,803)	6,694
Cash and investments - ending	\$ 555	\$ 159,965	\$ 40,858	\$ 2,029,780	\$ 1,646,577	\$ 132,339	\$ 40,543

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Enhanced Access	Extradition	Handgun Application	General Drain	Health	Co.Id Security Prot/Redacting	Health Maintenance
Cash and investments - beginning	\$ 25,839	\$ 5,086	\$ 19,970	\$ 390,234	\$ 178,692	\$ 43,383	\$ 71,259
Receipts:							
Taxes	-	-	-	-	432,267	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	33,865	-	-
Charges for services	-	17,000	-	-	56,340	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	18,154	6,404	12,510	442,954	155,290	9,520	33,139
Total receipts	18,154	23,404	12,510	442,954	677,762	9,520	33,139
Disbursements:							
Personal services	-	-	-	-	438,481	-	12,663
Supplies	-	-	9,234	-	7,422	-	13,216
Other services and charges	13,000	6,973	-	98,211	13,766	18,396	483
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	16,340	-	-	-	-
Other disbursements	-	-	-	32,465	1,040	-	-
Total disbursements	13,000	6,973	25,574	130,676	460,709	18,396	26,362
Excess (deficiency) of receipts over disbursements	5,154	16,431	(13,064)	312,278	217,053	(8,876)	6,777
Cash and investments - ending	\$ 30,993	\$ 21,517	\$ 6,906	\$ 702,512	\$ 395,745	\$ 34,507	\$ 78,036

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	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	\$ 1,134,493	\$ 1,138,874	\$ 496,836	\$ 21,399	\$ 31,720	\$ 3,266,880	\$ 115,614
Receipts:							
Taxes	-	1,714,101	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	711,708	-	1,834,343	-	-	1,834,343	-
Charges for services	-	-	-	-	-	-	784
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	293	-	11,871	7,652	25,640	320,973	42,342
Total receipts	712,001	1,714,101	1,846,214	7,652	25,640	2,155,316	43,126
Disbursements:							
Personal services	-	1,097,850	300,506	-	-	1,439,184	-
Supplies	203,289	3,340	604,900	10,000	2,008	345,863	-
Other services and charges	-	277,178	435,128	-	19,466	114,306	115,714
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	802,892	11,906	2,250	-	2,798	86,649	-
Other disbursements	-	2,588	-	-	-	3,114	-
Total disbursements	1,006,181	1,392,862	1,342,784	10,000	24,272	1,989,116	115,714
Excess (deficiency) of receipts over disbursements	(294,180)	321,239	503,430	(2,348)	1,368	166,200	(72,588)
Cash and investments - ending	\$ 840,313	\$ 1,460,113	\$ 1,000,266	\$ 19,051	\$ 33,088	\$ 3,433,080	\$ 43,026

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Plat Book Fee	Tourism Commission	Rainy Day	Recorder Perpetuation	Riverboat (County Portion)	Sex/Violent Offender Registry	Sheriff Pension Trust Fund
Cash and investments - beginning	\$ 57,003	\$ -	\$ 756,621	\$ 307,700	\$ 153,497	\$ 17,293	\$ 38,939
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	3,000	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	31,210	430,884	375,000	156,427	97,517	4,680	46,331
Total receipts	31,210	430,884	375,000	159,427	97,517	4,680	46,331
Disbursements:							
Personal services	26,334	-	-	21,322	-	-	35,000
Supplies	78	-	-	-	-	-	-
Other services and charges	1,878	-	-	14,487	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,098	-
Other disbursements	-	281,749	296,795	-	-	-	-
Total disbursements	28,290	281,749	296,795	35,809	-	1,098	35,000
Excess (deficiency) of receipts over disbursements	2,920	149,135	78,205	123,618	97,517	3,582	11,331
Cash and investments - ending	\$ 59,923	\$ 149,135	\$ 834,826	\$ 431,318	\$ 251,014	\$ 20,875	\$ 50,270

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	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	\$ 2,671	\$ 131,711	\$ 88,990	\$ -	\$ 3,298	\$ 692,333	\$ 56,902
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,643	86,777	47,570	650	106,190	659,130	23,545
Total receipts	<u>5,643</u>	<u>86,777</u>	<u>47,570</u>	<u>650</u>	<u>106,190</u>	<u>659,130</u>	<u>23,545</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	83	-	-	-	-	-	6,666
Other services and charges	-	42,463	4,772	650	105,726	543,361	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>83</u>	<u>42,463</u>	<u>4,772</u>	<u>650</u>	<u>105,726</u>	<u>543,361</u>	<u>6,666</u>
Excess (deficiency) of receipts over disbursements	<u>5,560</u>	<u>44,314</u>	<u>42,798</u>	<u>-</u>	<u>464</u>	<u>115,769</u>	<u>16,879</u>
Cash and investments - ending	\$ <u>8,231</u>	\$ <u>176,025</u>	\$ <u>131,788</u>	\$ <u>-</u>	\$ <u>3,762</u>	\$ <u>808,102</u>	\$ <u>73,781</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	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	\$ 6,331	\$ -	\$ 41,431	\$ 29,395	\$ 2,364	\$ 708,171	\$ 31,692
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	642	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	34,086	25,227	-	9,520	1,125	608,016	24,546
Total receipts	34,086	25,227	642	9,520	1,125	608,016	24,546
Disbursements:							
Personal services	-	-	-	-	-	399,516	-
Supplies	-	-	767	-	-	1,798	-
Other services and charges	-	25,227	2,173	2,058	-	9,413	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	948	-	-	-	-
Other disbursements	40,228	-	-	-	-	-	-
Total disbursements	40,228	25,227	3,888	2,058	-	410,727	-
Excess (deficiency) of receipts over disbursements	(6,142)	-	(3,246)	7,462	1,125	197,289	24,546
Cash and investments - ending	\$ 189	\$ -	\$ 38,185	\$ 36,857	\$ 3,489	\$ 905,460	\$ 56,238

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Juvenile Administrative Fee	Supp Adult Probation	Supp Juvenile Probation	Alternative Dispute Resolution	User Fee	Drain Maintenance	Total Monies Investments
Cash and investments - beginning	\$ 3,000	\$ 229,299	\$ 15,068	\$ 6,705	\$ 347,103	\$ 4,880,605	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,055	-	-
Other receipts	590	117,135	1,105	3,920	50,039	1,028,855	-
Total receipts	590	117,135	1,105	3,920	51,094	1,028,855	-
Disbursements:							
Personal services	-	91,525	4,175	-	30,091	-	-
Supplies	-	466	-	-	601	-	-
Other services and charges	-	11,035	704	3,291	10,564	1,017,359	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	101	-	-	-	-	-
Other disbursements	-	-	-	-	-	9,324	-
Total disbursements	-	103,127	4,879	3,291	41,256	1,026,683	-
Excess (deficiency) of receipts over disbursements	590	14,008	(3,774)	629	9,838	2,172	-
Cash and investments - ending	\$ 3,590	\$ 243,307	\$ 11,294	\$ 7,334	\$ 356,941	\$ 4,882,777	\$ -

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	K-9 Unit	Sheriff Donation (Drug)	Dekalb Cty CDBG Revolving Loan	2018 Bond Project (Comm Corr)	Life Insurance	Child Support	Deferred Compensation
Cash and investments - beginning	\$ 6,729	\$ 1,004	\$ 87,516	\$ 74,163	\$ 1,395	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,270	-	-	-	14,828	51,919	78,398
Total receipts	2,270	-	-	-	14,828	51,919	78,398
Disbursements:							
Personal services	-	-	-	-	15,045	51,919	78,398
Supplies	2,557	-	-	-	-	-	-
Other services and charges	18	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,575	-	-	-	15,045	51,919	78,398
Excess (deficiency) of receipts over disbursements	(305)	-	-	-	(217)	-	-
Cash and investments - ending	\$ 6,424	\$ 1,004	\$ 87,516	\$ 74,163	\$ 1,178	\$ -	\$ -

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Federal Taxes	FICA	Local Tax	PERF	Roth (Sheriff/Jail)	State Tax	Garnishment
Cash and investments - beginning	\$ -	\$ -	\$ 26,072	\$ -	\$ -	\$ 43,013	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,016,170	859,750	217,797	321,980	7,524	359,759	3,077
Total receipts	1,016,170	859,750	217,797	321,980	7,524	359,759	3,077
Disbursements:							
Personal services	1,016,170	859,750	217,924	321,980	7,524	359,888	3,077
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,016,170	859,750	217,924	321,980	7,524	359,888	3,077
Excess (deficiency) of receipts over disbursements	-	-	(127)	-	-	(129)	-
Cash and investments - ending	\$ -	\$ -	\$ 25,945	\$ -	\$ -	\$ 42,884	\$ -

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Police Retirement	Settlement	Commercial Vehicle Excise Tax	Financial Institution Tax	State Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ 8,890	\$ -	\$ -	\$ -	\$ 3,737	\$ 7,283	\$ -
Receipts:							
Taxes	-	58,744,178	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,279,611	194,733	370,494	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	35,252	1,626,237	-	-	45,923	129,683	6,102
Total receipts	35,252	64,650,026	194,733	370,494	45,923	129,683	6,102
Disbursements:							
Personal services	34,114	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	64,650,026	194,733	370,494	42,787	115,152	4,152
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	34,114	64,650,026	194,733	370,494	42,787	115,152	4,152
Excess (deficiency) of receipts over disbursements	1,138	-	-	-	3,136	14,531	1,950
Cash and investments - ending	\$ 10,028	\$ -	\$ -	\$ -	\$ 6,873	\$ 21,814	\$ 1,950

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Special Death Benefit Fee	State Sales Disclosure	Coroner Continuing Education	Interstate Compact Fee	Mortgage Fee-State	DLGF HMST Property Database	Sex/Violent Offender - State
Cash and investments - beginning	\$ 240	\$ 600	\$ 477	\$ 63	\$ 508	\$ -	\$ 25
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	1	-
Fines and forfeits	-	-	-	1,125	-	-	-
Other receipts	2,275	11,430	5,220	-	6,630	-	520
Total receipts	<u>2,275</u>	<u>11,430</u>	<u>5,220</u>	<u>1,125</u>	<u>6,630</u>	<u>1</u>	<u>520</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,360	9,810	5,452	1,125	6,600	1	525
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>2,360</u>	<u>9,810</u>	<u>5,452</u>	<u>1,125</u>	<u>6,600</u>	<u>1</u>	<u>525</u>
Excess (deficiency) of receipts over disbursements	(85)	1,620	(232)	-	30	-	(5)
Cash and investments - ending	\$ 155	\$ 2,220	\$ 245	\$ 63	\$ 538	\$ -	\$ 20

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Child Restraint Fees	Forest Restoration	Inheritance Tax	Education Plate Fee	Riverboat Gambling	93.563 Prosecutor PCA	93.563 COUNTY IV-D INCENTIVE
Cash and investments - beginning	\$ -	\$ -	\$ 12,593	\$ 338	\$ -	\$ 6,016	\$ 457
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	25	1,068	-	375	249,831	2,814	22,699
Total receipts	25	1,068	-	375	249,831	2,814	22,699
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,068	-	356	249,831	1,136	19,004
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	1,068	-	356	249,831	1,136	19,004
Excess (deficiency) of receipts over disbursements	25	-	-	19	-	1,678	3,695
Cash and investments - ending	\$ 25	\$ -	\$ 12,593	\$ 357	\$ -	\$ 7,694	\$ 4,152

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	93.563 Pros IV-D Incentive-Pr	93.563 PROS IV-D INCENTIVE	93.563 CLERK IV-D INCENTIVE	Re-Assessment	LOIT Special Distribution	LIT Correctnl/Rehab Facility
Cash and investments - beginning	\$ 36,710	\$ 56,811	\$ 173,868	\$ 1,924,142	\$ 449,556	\$ 1,159,477
Receipts:						
Taxes	-	-	-	541,013	-	1,527,657
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	42,385	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	34,261	23,140	2	-	181,119
Total receipts	-	34,261	23,140	583,400	-	1,708,776
Disbursements:						
Personal services	-	32,058	5,577	124,665	-	-
Supplies	-	1,283	57	-	-	7,327
Other services and charges	-	8,511	6,000	257,730	-	112,571
Debt service - principal and interest	-	-	-	-	-	782,643
Capital outlay	-	1,013	-	-	-	742
Other disbursements	-	-	-	-	-	-
Total disbursements	-	42,865	11,634	382,395	-	903,283
Excess (deficiency) of receipts over disbursements	-	(8,604)	11,506	201,005	-	805,493
Cash and investments - ending	\$ 36,710	\$ 48,207	\$ 185,374	\$ 2,125,147	\$ 449,556	\$ 1,964,970

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	PTRC/HSC/CEDIT Hmst Special	Pre Trial Diversion	Shop With A Cop (Sheriff)	Sunny Meadows Donation Fund	Sheriff Cameras Donation Fund	Community Corrections Donation
Cash and investments - beginning	\$ 29,805	\$ 60,298	\$ 18,716	\$ 688	\$ 100	\$ 3,815
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	56,771	8,393	1,400	-	-
Total receipts	-	56,771	8,393	1,400	-	-
Disbursements:						
Personal services	-	51,502	-	-	-	-
Supplies	-	1,328	-	1,123	-	-
Other services and charges	-	1,092	4,601	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,800	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	55,722	4,601	1,123	-	-
Excess (deficiency) of receipts over disbursements	-	1,049	3,792	277	-	-
Cash and investments - ending	\$ 29,805	\$ 61,347	\$ 22,508	\$ 965	\$ 100	\$ 3,815

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Probation Donation Fund	Public Def. Donation Fund	Change Academy School Funding	Sheriff Rifle Vest Donation	Covered Bridge Donation Fund	Vaccine Purch & Admin Donation	Sunny Meadows Cemetery Fund
Cash and investments - beginning	\$ 2,000	\$ 175	\$ 142,552	\$ 50	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	85,600	-	41,501	12,000	2,075
Total receipts	-	-	85,600	-	41,501	12,000	2,075
Disbursements:							
Personal services	-	-	70,097	-	-	-	-
Supplies	-	-	1,458	-	-	10,014	-
Other services and charges	-	-	8,030	-	41,501	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	2,430	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	82,015	-	41,501	10,014	-
Excess (deficiency) of receipts over disbursements	-	-	3,585	-	-	1,986	2,075
Cash and investments - ending	\$ 2,000	\$ 175	\$ 146,137	\$ 50	\$ -	\$ 1,986	\$ 2,075

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Redevelopment Comm/SDI TIF	American Heritage Village	New Millennium Infrastructure	DEBT SVC (bldg)- Central Comm	2018 GO Bond Debt (Comm Corr)	Sheriff Response Team	Certificate Sale Fund
Cash and investments - beginning	\$ 370,648	\$ 800,837	\$ 328,425	\$ 98,774	\$ 57,694	\$ 478	\$ 6,125
Receipts:							
Taxes	-	-	-	185,682	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	14,483	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	136,082	165,314	-	782,643	-	-
Total receipts	-	136,082	165,314	200,165	782,643	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	5,503	24,564	4,586	750	500	-	-
Debt service - principal and interest	-	-	238,027	188,116	782,643	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	56,241	-	-	-	-	-
Total disbursements	5,503	80,805	242,613	188,866	783,143	-	-
Excess (deficiency) of receipts over disbursements	(5,503)	55,277	(77,299)	11,299	(500)	-	-
Cash and investments - ending	\$ 365,145	\$ 856,114	\$ 251,126	\$ 110,073	\$ 57,194	\$ 478	\$ 6,125

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff Continuing Education	GIS Projects	HSA - Health Insurance	American Family	PHP Health Insurance	Trust Mark Insurance	Anthem Health Insurance
Cash and investments - beginning	\$ 18,872	\$ 9,032	\$ -	\$ 3,056	\$ 386,982	\$ 4,369	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,742	-	133,191	44,950	1,278,047	33,144	1,577,019
Total receipts	6,742	-	133,191	44,950	1,278,047	33,144	1,577,019
Disbursements:							
Personal services	-	-	133,191	43,176	193,163	34,141	235,709
Supplies	300	-	-	-	-	-	-
Other services and charges	5,906	-	-	-	1,018,962	-	1,077,939
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	452,904	-	1,225
Total disbursements	6,206	-	133,191	43,176	1,665,029	34,141	1,314,873
Excess (deficiency) of receipts over disbursements	536	-	-	1,774	(386,982)	(997)	262,146
Cash and investments - ending	\$ 19,408	\$ 9,032	\$ -	\$ 4,830	\$ -	\$ 3,372	\$ 262,146

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	YMCA	LTD - Employee Paid	IN Sheriff 457(B)	LOCAL INCOME TAX-PTR	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY
Cash and investments - beginning	\$ 1,529	\$ 3,147	\$ -	\$ 1,133,571	\$ -	\$ -
Receipts:						
Taxes	-	-	-	5,875,605	11,751,210	2,937,803
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	16,668	28,379	820	696,613	-	-
Total receipts	<u>16,668</u>	<u>28,379</u>	<u>820</u>	<u>6,572,218</u>	<u>11,751,210</u>	<u>2,937,803</u>
Disbursements:						
Personal services	16,688	28,217	820	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	6,860,152	11,751,210	2,937,803
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>16,688</u>	<u>28,217</u>	<u>820</u>	<u>6,860,152</u>	<u>11,751,210</u>	<u>2,937,803</u>
Excess (deficiency) of receipts over disbursements	<u>(20)</u>	<u>162</u>	<u>-</u>	<u>(287,934)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	\$ <u>1,509</u>	\$ <u>3,309</u>	\$ <u>-</u>	\$ <u>845,637</u>	\$ <u>-</u>	\$ <u>-</u>

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT ECONOMIC DEVELOPMENT(EDIT)	LIT Special Distribution	Emergency Disaster	93.069 Public Health Bio-Terr	83.534 St Homeland Security Gr	Fire District #3
Cash and investments - beginning	\$ -	\$ -	\$ 1,029	\$ 2,572	\$ 13,907	\$ 64
Receipts:						
Taxes	2,937,803	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,967,572	-	-	-	-
Total receipts	<u>2,937,803</u>	<u>2,967,572</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,937,803	2,967,572	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>2,937,803</u>	<u>2,967,572</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 1,029	\$ 2,572	\$ 13,907	\$ 64

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Retrofit Proj-HmidSec	20.601 Operation Pullover	TRANSIT- COVID (CARES ACT)	CARES: Election Grant	CARES: Judicial Grant (CEFS)	ARP: American Rescue Plan	State Homeland Security Grant2
Cash and investments - beginning	\$ 4,174	\$ (184)	\$ -	\$ -	\$ -	\$ -	\$ 663
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	510,665	3,652	97,054	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,704	-	-	-	4,223,384	-
Total receipts	-	1,704	510,665	3,652	97,054	4,223,384	-
Disbursements:							
Personal services	-	1,704	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	509,665	-	97,054	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	3,652	-	-	-
Total disbursements	-	1,704	509,665	3,652	97,054	-	-
Excess (deficiency) of receipts over disbursements	-	-	1,000	-	-	4,223,384	-
Cash and investments - ending	\$ 4,174	\$ (184)	\$ 1,000	\$ -	\$ -	\$ 4,223,384	\$ 663

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	DART CAPITAL (VEH ETC)	School Resource Officer Fund	Dekalb Local Plan Grant	Sheriff Inmate GED Classes	IPEP SAFETY GRANTS	Access Indiana Grant	LARE Grant-Design Wk-Bank Rest
Cash and investments - beginning	\$ -	\$ 35,508	\$ 5,763	\$ 30	\$ 5,056	\$ 1,389	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	2,201
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	45,700	13,750	-	-	4,901	-	3,980
Total receipts	45,700	13,750	-	-	4,901	-	6,181
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	9,093	-	-
Other services and charges	-	1,605	-	-	-	-	6,181
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	45,700	-	-	-	773	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	45,700	1,605	-	-	9,866	-	6,181
Excess (deficiency) of receipts over disbursements	-	12,145	-	-	(4,965)	-	-
Cash and investments - ending	\$ -	\$ 47,653	\$ 5,763	\$ 30	\$ 91	\$ 1,389	\$ -

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Road 56-Fed Supp Rd Prj	Covered Bridge Grant	CARES: Testing Site Grant	CARES: Vaccine Grant	State Grant CommCorr (even yrs)	State Grant CC-Juv (even year)	Probation- State Grant
Cash and investments - beginning	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 21,401	\$ 11,834
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	50,000	50,000	40,320	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	141,164	-	-	-	1,181,530	33,257	64,850
Total receipts	141,164	50,000	50,000	40,320	1,181,530	33,257	64,850
Disbursements:							
Personal services	-	-	-	7,656	935,348	18,704	49,908
Supplies	-	-	-	29,763	38,746	-	733
Other services and charges	141,164	50,000	100,000	1,863	71,071	8,645	17,198
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,039	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	141,164	50,000	100,000	40,321	1,045,165	27,349	67,839
Excess (deficiency) of receipts over disbursements	-	-	(50,000)	(1)	136,365	5,908	(2,989)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (1)	\$ 136,365	\$ 27,309	\$ 8,845

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	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	Historical Guide Publication	Veterans Court Grant
Cash and investments - beginning	\$ 232,353	\$ 7,382	\$ 16,913	\$ -	\$ 500	\$ 95	\$ 67,540
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	890,385	-	-	17,346
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	55,429	-	296,795	-	-	-
Total receipts	-	55,429	-	1,187,180	-	-	17,346
Disbursements:							
Personal services	-	10,954	-	-	-	-	70,174
Supplies	3,896	-	-	-	-	-	477
Other services and charges	5,545	20,243	133	1,134,656	-	-	6,535
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	9,441	31,197	133	1,134,656	-	-	77,186
Excess (deficiency) of receipts over disbursements	(9,441)	24,232	(133)	52,524	-	-	(59,840)
Cash and investments - ending	\$ 222,912	\$ 31,614	\$ 16,780	\$ 52,524	\$ 500	\$ 95	\$ 7,700

DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Family Recovery Court Grant	Vaccine Public Assistance-FEMA	Problem Solving Court Grant	D3 Hospital Coalition Grant	Totals
Cash and investments - beginning	\$ 73,648	\$ -	\$ -	\$ -	\$ 41,191,269
Receipts:					
Taxes	-	-	-	-	103,850,490
Licenses and permits	-	-	-	-	100,670
Intergovernmental receipts	17,000	-	10,000	3,500	11,801,405
Charges for services	-	-	-	-	1,580,373
Fines and forfeits	-	-	-	-	140,569
Other receipts	-	-	-	-	33,194,584
Total receipts	17,000	-	10,000	3,500	150,668,091
Disbursements:					
Personal services	61,891	2,760	-	-	20,573,492
Supplies	2,180	691	774	-	2,030,709
Other services and charges	10,277	1,958	298	-	107,431,453
Debt service - principal and interest	-	-	-	-	1,991,429
Capital outlay	-	-	-	-	2,422,532
Other disbursements	-	-	-	-	7,071,226
Total disbursements	74,348	5,409	1,072	-	141,520,841
Excess (deficiency) of receipts over disbursements	(57,348)	(5,409)	8,928	3,500	9,147,250
Cash and investments - ending	\$ 16,300	\$ (5,409)	\$ 8,928	\$ 3,500	\$ 50,338,519

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OTHER INFORMATION

DEKALB COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 4,858,218</u>	<u>\$ 5,592</u>

DEKALB COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Mike & Sara Ley LLC	Rent for CHANGE Academy	\$ 18,000	7/1/2021	6/30/2023

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: General obligation bonds	Central Communications Building Project - General Obligation Refunding Bonds, Series 2021	\$ 1,425,000	\$ 222,500
General obligation bonds	Community Corrections Center - General Obligation Bonds, Series 2018	5,060,000	786,642
Totals		\$ 6,485,000	\$ 1,009,142

DEKALB COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2021

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	\$ 2,032,680
Infrastructure	92,725,890
Buildings	16,178,184
Improvements other than buildings	146,342
Machinery, equipment, and vehicles	13,875,618
Books and other	<u>2,378,854</u>
Total capital assets	<u>\$ 127,337,568</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/>.