

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DEKALB COUNTY, INDIANA

January 1, 2022 to December 31, 2022



**FILED**  
07/06/2023



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Susan Sleeper	01-01-22 to 12-31-23
County Treasurer	Sandra Wilcox	01-01-22 to 12-31-23
Clerk of the Circuit Court	Holly Albright	01-01-22 to 12-31-23
County Sheriff	David Cserep II Brady Thomas	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Leta Hullinger	01-01-22 to 12-31-23
President of the Board of County Commissioners	William L. Hartman	01-01-22 to 12-31-23
President of the County Council	Richard Ring	01-01-22 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DEKALB COUNTY, INDIANA

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

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

We have audited the accompanying financial statement of DeKalb County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

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

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

#### ***Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statement***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**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 do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2023, 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

June 22, 2023

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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, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
After Settlement Collections	\$ 1,544,075	\$ 1,500,742	\$ 1,544,075	\$ 1,500,742
Sheriff Inmate Trust	11,373	219,781	221,245	9,909
Sheriff Escrow/Commissary	150,890	140,451	241,093	50,248
Clerk's Trust/ISETS	306,381	3,802,654	3,440,242	668,793
Sunny Meadows/Resident Trust	31,784	103,368	110,428	24,724
General	11,165,972	17,962,468	16,229,104	12,899,336
Accident Account Report	29,613	8,230	9,720	28,123
Campaign Finance Enforcement	300	-	-	300
LIT Economic Development	2,057,517	1,681,193	1,728,790	2,009,920
City/Town Court Cost	2,562	6,531	6,459	2,634
Clerk Perpetuation	127,713	19,865	14,244	133,334
CC Project Income	99,124	622,510	319,992	401,642
CC CTP	107,488	20,450	1,857	126,081
Convention Visitor & Tourism	25,288	466,382	470,093	21,577
Surplus Dog	555	-	-	555
Sales Disclosures	159,965	13,570	-	173,535
Covered Bridge Maint	40,858	1,850	580	42,128
Cumulative Bridge	2,029,780	613,011	759,945	1,882,846
Cum Capital Development	1,646,577	1,373,063	1,101,673	1,917,967
Drug Free Community	132,339	40,673	64,848	108,164
LEPC Right to Know	40,543	7,453	6,595	41,401
Enhanced Access	30,993	21,157	1,700	50,450
Extradition	21,517	5,840	9,874	17,483
Handgun Application	6,906	31,170	7,238	30,838
General Drain	702,512	564,569	356,258	910,823
Health	395,745	679,405	559,856	515,294
Co.Id Security Prot/Redacting	34,507	8,199	19,263	23,443
Health Maintenance	78,036	34,532	19,999	92,569
Local Road & Street	840,313	754,000	860,485	733,828
LIT Public Safety-County Share	1,460,113	1,642,492	1,744,628	1,357,977
MVH Restricted	1,000,266	1,925,634	2,011,024	914,876
Medical Care for Inmates	19,051	5,191	-	24,242
County Misdemeanor Fund	33,088	25,640	29,801	28,927
Highway	3,433,080	2,244,273	2,075,528	3,601,825
Omitted Property Audits	43,026	37,104	27,677	52,453
Plat Book Fee	59,923	29,860	30,369	59,414
Tourism Commission	149,135	470,093	476,373	142,855
Rainy Day	834,826	375,000	-	1,209,826
Recorder Perpetuation	431,318	145,088	47,913	528,493
Riverboat (County Portion)	251,014	138,399	71,863	317,550
Sex/Violent Offender Registry	20,875	4,284	-	25,159
Sheriff Pension Trust Fund	50,270	53,416	35,000	68,686
Supp Public Defender	8,231	16,561	958	23,834
Surplus Tax	176,025	46,424	63,106	159,343
Surveyor Corner Perpetuation	131,788	40,995	14,090	158,693
Auditor Tax Sale Deed Fee	-	825	825	-
Tax Sale Redemption	3,762	89,485	74,476	18,771
Tax Sale Surplus	808,102	491,792	770,035	529,859
2011 IN LHD Trust Acct Dist	73,781	23,262	12,026	85,017
Probation Restitution	189	24,260	23,380	1,069
GAL/CASA	-	18,740	18,740	-
Auditor's Ineligible Deduction	38,185	-	14,425	23,760
Co Elected Officials Training	36,857	8,259	5,137	39,979
County Offender Transportation	3,489	1,125	-	4,614
Statewide 911 Fund	905,460	605,598	406,861	1,104,197
Adult Administrative Fee	56,238	25,081	43,340	37,979
Juvenile Administrative Fee	3,590	739	-	4,329
Supp Adult Probation	243,307	125,663	133,076	235,894
Supp Juvenile Probation	11,294	1,318	5,044	7,568
Alternative Dispute Resolution	7,334	4,000	8,745	2,589
User Fee	356,941	53,221	45,053	365,109
Drain Maintenance	4,882,777	1,283,935	763,097	5,403,615
K-9 Unit	6,424	2,907	4,511	4,820
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	148,326	-

DEKALB COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Life Insurance	1,178	13,492	13,673	997
Child Support	-	42,632	42,632	-
Deferred Compensation	-	75,120	75,120	-
Federal Taxes	-	1,090,899	1,090,899	-
FICA	-	913,493	913,493	-
Local Tax	25,945	232,198	230,593	27,550
PERF	-	372,787	372,758	29
Roth (Sheriff/Jail)	-	10,032	10,032	-
State Tax	42,884	387,847	384,536	46,195
Garnishment	-	1,596	1,596	-
Police Retirement	10,028	33,365	34,635	8,758
Settlement	-	66,420,578	66,420,578	-
Commercial Vehicle Excise Tax	-	201,296	201,296	-
Financial Institution Tax	-	418,662	418,662	-
State Fines & Forfeitures	6,873	13,487	19,094	1,266
Infraction Judgements	21,814	81,158	96,401	6,571
Overweight Vehicle Fines	1,950	5,665	7,615	-
Special Death Benefit Fee	155	2,045	2,040	160
State Sales Disclosure	2,220	13,570	14,310	1,480
Coroner Continuing Education	245	4,889	4,514	620
Interstate Compact Fee	63	1,125	1,000	188
Mortgage Fee-State	538	5,368	5,555	351
Sex/Violent Offender - State	20	476	476	20
Child Restraint Fees	25	375	250	150
Forest Restoration	-	188	188	-
Inheritance Tax	12,593	-	-	12,593
Education Plate Fee	357	319	375	301
Riverboat Gambling	-	243,589	171,431	72,158
93.563 Prosecutor PCA	7,694	1,158	2,677	6,175
93.563 COUNTY IV-D INCENTIVE	4,152	22,293	19,001	7,444
93.563 Pros IV-D Incentive-Pr	36,710	-	337	36,373
93.563 PROS IV-D INCENTIVE	48,207	33,541	40,649	41,099
93.563 CLERK IV-D INCENTIVE	185,374	22,293	10,366	197,301
Re-Assessment	2,125,147	581,029	414,728	2,291,448
LOIT Special Distribution	449,556	-	-	449,556
LIT Correctnl/Rehab Facility	1,964,970	1,647,850	912,174	2,700,646
Opioid Restricted Fund	-	105,321	-	105,321
Opioid UNRESTRICTED Fund	-	44,673	-	44,673
Pre Trial Diversion	61,347	51,293	36,398	76,242
Shop With A Cop (Sheriff)	22,508	4,530	4,794	22,244
Sunny Meadows Donation Fund	965	2,500	-	3,465
Sheriff Cameras Donation Fund	100	-	-	100
Community Corrections Donation	3,815	1,000	4,785	30
Probation Donation Fund	2,000	13,100	8,002	7,098
Public Def. Donation Fund	175	-	88	87
Change Academy School Funding	146,137	100,600	102,369	144,368
Sheriff Rifle Vest Donation	50	-	-	50
Vaccine Purch & Admin Donation	1,986	-	1,986	-
Sunny Meadows Cemetery Fund	2,075	1,950	3,900	125
Redevelopment Comm/SDI TIF	365,145	200,142	477	564,810
American Heritage Village	856,114	348,705	719,194	485,625
New Millennium Infrastructure	251,126	165,170	79,001	337,295
DEBT SVC (bldg)- Central Comm	110,073	238,255	223,250	125,078
2018 GO Bond Debt (Comm Corr)	57,194	787,947	787,143	57,998
Sheriff Response Team	478	-	-	478
Certificate Sale Fund	6,125	45,386	51,511	-
Certificate Sale Surplus Fund	-	4,734	1,638	3,096
Sheriff Continuing Education	19,408	5,712	4,028	21,092
GIS Projects	9,032	-	-	9,032
HSA - Health Insurance	-	127,111	127,111	-
American Family	4,830	50,294	51,201	3,923
Trust Mark Insurance	3,372	26,000	26,601	2,771
Anthem Health Insurance	262,146	2,422,226	2,621,480	62,892
YMCA	1,509	22,168	21,564	2,113
LTD - Employee Paid	3,309	28,926	27,998	4,237
IN Sheriff 457(B)	-	650	650	-

DEKALB COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
LOCAL INCOME TAX-PTR	845,637	6,339,917	6,614,489	571,065
LIT CERTIFIED SHARES	-	11,827,669	11,827,669	-
LIT PUBLIC SAFETY	-	2,956,917	2,956,917	-
LIT ECONOMIC DEVELOPMENT(EDIT)	-	2,956,917	2,956,917	-
LIT Special Distribution	-	1,806,455	1,806,455	-
Emergency Disaster	1,029	-	-	1,029
93.069 Public Health Bio-Terr	2,572	-	-	2,572
83.534 St Homeland Security Gr	13,907	-	1,066	12,841
Fire District #3	64	-	-	64
Retrofit Proj-HmldSec	4,174	-	-	4,174
Operation Pullover	(184)	519	519	(184)
TRANSIT OPER- COVID (CARES \$)	1,000	167,010	168,010	-
ARP: American Rescue Plan	4,223,384	4,248,526	116,488	8,355,422
State Homeland Security Grant2	663	-	-	663
20.509 DART (C.O.A. Operating)	-	270,284	270,284	-
School Resource Officer Fund	47,653	11,250	683	58,220
Dekalb Local Plan Grant	5,763	-	-	5,763
Sheriff Inmate GED Classes	30	-	-	30
IPEP SAFETY GRANTS	91	26,400	26,400	91
Access Indiana Grant	1,389	-	-	1,389
LARE Grant-Design Wk-Bank Rest	-	24,740	30,986	(6,246)
County Road 56-Fed Supp Rd Prj	-	85,743	67,826	17,917
CARES: Testing Site Grant	-	100,000	50,000	50,000
State Grant CommCorr (even yrs)	136,365	-	6,209	130,156
State Grant CC-Juv (even year)	27,309	55,429	69,483	13,255
Probation- State Grant	8,845	-	506	8,339
State Grant CommCorr (odd yrs)	222,912	958,619	1,084,121	97,410
State Grant CC-Juv (odd year)	31,614	33,257	49,156	15,715
Probation- State Grant (odd yr )	16,780	48,166	57,244	7,702
Local Rd & Brdg Matching Grant	52,524	745,285	797,809	-
Superior Court Dekko Grant	500	-	-	500
Historical Guide Publication	95	-	-	95
Veterans Court Grant	7,700	105,571	90,299	22,972
Family Recovery Court Grant	16,300	133,768	94,210	55,858
Vaccine Public Assistance-FEMA	(5,409)	5,409	-	-
Problem Solving Court Grant	8,928	8,000	12,516	4,412
D3 Hospital Coalition Grant	3,500	-	-	3,500
Totals	<u>\$ 50,338,520</u>	<u>\$ 151,346,603</u>	<u>\$ 143,206,198</u>	<u>\$ 58,478,925</u>

The notes to the financial statement are an integral part of this statement.

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

**B. Basis of Accounting**

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

**C. Cash and Investments**

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

**D. Receipts**

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

*Taxes.* Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

*Penalties.* Amounts received from late payment fees.

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

**E. Disbursements**

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

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

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

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

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

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

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

*Contributions*

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

*B. County Police Retirement Plan*

*Plan Description*

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

*C. County Police Benefit Plan*

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

DEKALB COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of funds that are reimbursable grants. Reimbursements for the expenditures made by the County were not received by December 31, 2022.

**Note 8. 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 9. Combined Funds**

Funds related to the General and the PTRC/HSC/CEDIT Hmst Special fund were reported individually in the prior financial statement but were combined into one fund for the current 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, 2022

	After Settlement Collections	Sheriff Inmate Trust	Sheriff Escrow/Commissary	Clerk's Trust/ISETS	Sunny Meadows/Resident Trust
Cash and investments - beginning	\$ 1,544,075	\$ 11,373	\$ 150,890	\$ 306,381	\$ 31,784
Receipts:					
Taxes	1,500,742	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	219,781	140,451	3,802,654	103,368
Total receipts	1,500,742	219,781	140,451	3,802,654	103,368
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,544,075	221,245	241,093	3,440,242	110,428
Total disbursements	1,544,075	221,245	241,093	3,440,242	110,428
Excess (deficiency) of receipts over disbursements	(43,333)	(1,464)	(100,642)	362,412	(7,060)
Cash and investments - ending	\$ 1,500,742	\$ 9,909	\$ 50,248	\$ 668,793	\$ 24,724

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	General	Accident Account Report	Campaign Finance Enforcement	LIT Economic Development	City/Town Court Cost	Clerk Perpetuation
Cash and investments - beginning	\$ 11,165,972	\$ 29,613	\$ 300	\$ 2,057,517	\$ 2,562	\$ 127,713
Receipts:						
Taxes	14,035,304	-	-	1,659,088	-	-
Licenses and permits	105,609	-	-	-	-	-
Intergovernmental receipts	667,227	-	-	-	-	-
Charges for services	859,680	-	-	-	-	206
Fines and forfeits	145,378	-	-	-	-	-
Other receipts	2,149,270	8,230	-	22,105	6,531	19,659
Total receipts	17,962,468	8,230	-	1,681,193	6,531	19,865
Disbursements:						
Personal services	11,692,383	-	-	-	-	12,886
Supplies	494,935	-	-	-	-	537
Other services and charges	4,019,081	4,720	-	1,233,192	6,459	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	22,705	5,000	-	495,598	-	821
Other disbursements	-	-	-	-	-	-
Total disbursements	16,229,104	9,720	-	1,728,790	6,459	14,244
Excess (deficiency) of receipts over disbursements	1,733,364	(1,490)	-	(47,597)	72	5,621
Cash and investments - ending	\$ 12,899,336	\$ 28,123	\$ 300	\$ 2,009,920	\$ 2,634	\$ 133,334

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	CC Project Income	CC CTP	Convention Visitor & Tourism	Surplus Dog	Sales Disclosures	Covered Bridge Maint
Cash and investments - beginning	<u>\$ 99,124</u>	<u>\$ 107,488</u>	<u>\$ 25,288</u>	<u>\$ 555</u>	<u>\$ 159,965</u>	<u>\$ 40,858</u>
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>622,510</u>	<u>20,450</u>	<u>466,382</u>	<u>-</u>	<u>13,570</u>	<u>1,850</u>
Total receipts	<u>622,510</u>	<u>20,450</u>	<u>466,382</u>	<u>-</u>	<u>13,570</u>	<u>1,850</u>
Disbursements:						
Personal services	214,362	-	-	-	-	-
Supplies	28,389	-	-	-	-	-
Other services and charges	76,268	-	470,093	-	-	580
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	973	1,857	-	-	-	-
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>319,992</u>	<u>1,857</u>	<u>470,093</u>	<u>-</u>	<u>-</u>	<u>580</u>
Excess (deficiency) of receipts over disbursements	<u>302,518</u>	<u>18,593</u>	<u>(3,711)</u>	<u>-</u>	<u>13,570</u>	<u>1,270</u>
Cash and investments - ending	<u>\$ 401,642</u>	<u>\$ 126,081</u>	<u>\$ 21,577</u>	<u>\$ 555</u>	<u>\$ 173,535</u>	<u>\$ 42,128</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Cumulative Bridge	Cum Capital Development	Drug Free Community	LEPC Right to Know	Enhanced Access	Extradition
Cash and investments - beginning	\$ 2,029,780	\$ 1,646,577	\$ 132,339	\$ 40,543	\$ 30,993	\$ 21,517
Receipts:						
Taxes	554,714	868,802	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	41,525	65,041	-	-	-	-
Charges for services	-	20,700	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	16,772	418,520	40,673	7,453	21,157	5,840
Total receipts	613,011	1,373,063	40,673	7,453	21,157	5,840
Disbursements:						
Personal services	-	-	-	60	-	-
Supplies	138,692	-	-	-	-	-
Other services and charges	620,867	476,762	64,848	11	1,700	9,874
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	386	624,911	-	6,524	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	759,945	1,101,673	64,848	6,595	1,700	9,874
Excess (deficiency) of receipts over disbursements	(146,934)	271,390	(24,175)	858	19,457	(4,034)
Cash and investments - ending	\$ 1,882,846	\$ 1,917,967	\$ 108,164	\$ 41,401	\$ 50,450	\$ 17,483

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Handgun Application	General Drain	Health	Co.Id Security Prot/Redacting	Health Maintenance	Local Road & Street
Cash and investments - beginning	\$ 6,906	\$ 702,512	\$ 395,745	\$ 34,507	\$ 78,036	\$ 840,313
Receipts:						
Taxes	-	-	461,318	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	30,240	-	34,533	-	-	701,285
Charges for services	-	-	57,276	-	-	17,065
Fines and forfeits	-	-	-	-	-	-
Other receipts	930	564,569	126,278	8,199	34,532	35,650
Total receipts	31,170	564,569	679,405	8,199	34,532	754,000
Disbursements:						
Personal services	-	-	515,970	-	10,933	-
Supplies	7,188	-	11,258	-	7,241	179,060
Other services and charges	50	356,258	30,785	19,263	538	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,843	-	1,287	681,425
Other disbursements	-	-	-	-	-	-
Total disbursements	7,238	356,258	559,856	19,263	19,999	860,485
Excess (deficiency) of receipts over disbursements	23,932	208,311	119,549	(11,064)	14,533	(106,485)
Cash and investments - ending	\$ 30,838	\$ 910,823	\$ 515,294	\$ 23,443	\$ 92,569	\$ 733,828

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	LIT Public Safety-County Share	MVH Restricted	Medical Care for Inmates	County Misdemeanant Fund	Highway	Omitted Property Audits
Cash and investments - beginning	\$ 1,460,113	\$ 1,000,266	\$ 19,051	\$ 33,088	\$ 3,433,080	\$ 43,026
Receipts:						
Taxes	1,642,492	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,916,134	-	-	1,823,853	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	9,500	5,191	25,640	420,420	37,104
Total receipts	<u>1,642,492</u>	<u>1,925,634</u>	<u>5,191</u>	<u>25,640</u>	<u>2,244,273</u>	<u>37,104</u>
Disbursements:						
Personal services	1,206,852	307,186	-	-	1,553,053	-
Supplies	3,818	969,947	-	6,942	393,965	-
Other services and charges	396,815	730,941	-	17,879	115,646	27,677
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	137,143	2,950	-	4,980	12,864	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,744,628</u>	<u>2,011,024</u>	<u>-</u>	<u>29,801</u>	<u>2,075,528</u>	<u>27,677</u>
Excess (deficiency) of receipts over disbursements	<u>(102,136)</u>	<u>(85,390)</u>	<u>5,191</u>	<u>(4,161)</u>	<u>168,745</u>	<u>9,427</u>
Cash and investments - ending	<u>\$ 1,357,977</u>	<u>\$ 914,876</u>	<u>\$ 24,242</u>	<u>\$ 28,927</u>	<u>\$ 3,601,825</u>	<u>\$ 52,453</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Plat Book Fee	Tourism Commission	Rainy Day	Recorder Perpetuation	Riverboat (County Portion)	Sex/Violent Offender Registry
Cash and investments - beginning	\$ 59,923	\$ 149,135	\$ 834,826	\$ 431,318	\$ 251,014	\$ 20,875
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	29,860	470,093	375,000	145,088	138,399	4,284
Total receipts	29,860	470,093	375,000	145,088	138,399	4,284
Disbursements:						
Personal services	28,083	-	-	22,472	-	-
Supplies	60	-	-	-	-	-
Other services and charges	2,226	-	-	25,441	71,863	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	476,373	-	-	-	-
Total disbursements	30,369	476,373	-	47,913	71,863	-
Excess (deficiency) of receipts over disbursements	(509)	(6,280)	375,000	97,175	66,536	4,284
Cash and investments - ending	\$ 59,414	\$ 142,855	\$ 1,209,826	\$ 528,493	\$ 317,550	\$ 25,159

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Sheriff Pension Trust Fund	Supp Public Defender	Surplus Tax	Surveyor Corner Perpetuation	Auditor Tax Sale Deed Fee	Tax Sale Redemption
Cash and investments - beginning	\$ 50,270	\$ 8,231	\$ 176,025	\$ 131,788	\$ -	\$ 3,762
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	53,416	16,561	46,424	40,995	825	89,485
Total receipts	53,416	16,561	46,424	40,995	825	89,485
Disbursements:						
Personal services	35,000	-	-	-	-	-
Supplies	-	-	-	99	-	-
Other services and charges	-	-	63,106	-	825	74,476
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	958	-	13,991	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	35,000	958	63,106	14,090	825	74,476
Excess (deficiency) of receipts over disbursements	18,416	15,603	(16,682)	26,905	-	15,009
Cash and investments - ending	\$ 68,686	\$ 23,834	\$ 159,343	\$ 158,693	\$ -	\$ 18,771

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Tax Sale Surplus	2011 IN LHD Trust Acct Dist	Probation Restitution	GAL/CASA	Auditor's Ineligible Deduction	Co Elected Officials Training
Cash and investments - beginning	\$ 808,102	\$ 73,781	\$ 189	\$ -	\$ 38,185	\$ 36,857
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	491,792	23,262	24,260	18,740	-	8,259
Total receipts	491,792	23,262	24,260	18,740	-	8,259
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	10,918	-	-	253	-
Other services and charges	770,035	-	-	18,740	9,979	5,137
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,108	-	-	4,193	-
Other disbursements	-	-	23,380	-	-	-
Total disbursements	770,035	12,026	23,380	18,740	14,425	5,137
Excess (deficiency) of receipts over disbursements	(278,243)	11,236	880	-	(14,425)	3,122
Cash and investments - ending	\$ 529,859	\$ 85,017	\$ 1,069	\$ -	\$ 23,760	\$ 39,979

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	County Offender Transportation	Statewide 911 Fund	Adult Administrative Fee	Juvenile Administrative Fee	Supp Adult Probation	Supp Juvenile Probation
Cash and investments - beginning	\$ 3,489	\$ 905,460	\$ 56,238	\$ 3,590	\$ 243,307	\$ 11,294
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,125	605,598	25,081	739	125,663	1,318
Total receipts	1,125	605,598	25,081	739	125,663	1,318
Disbursements:						
Personal services	-	396,400	-	-	109,676	4,175
Supplies	-	1,941	-	-	2,053	243
Other services and charges	-	8,520	43,340	-	21,347	626
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	406,861	43,340	-	133,076	5,044
Excess (deficiency) of receipts over disbursements	1,125	198,737	(18,259)	739	(7,413)	(3,726)
Cash and investments - ending	\$ 4,614	\$ 1,104,197	\$ 37,979	\$ 4,329	\$ 235,894	\$ 7,568

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Alternative Dispute Resolution	User Fee	Drain Maintenance	K-9 Unit	Sheriff Donation (Drug)	Dekalb Cty CDBG Revolving Loan	2018 Bond Project (Comm Corr)
Cash and investments - beginning	\$ 7,334	\$ 356,941	\$ 4,882,777	\$ 6,424	\$ 1,004	\$ 87,516	\$ 74,163
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	3,865	-	-	-	-	-
Other receipts	4,000	49,356	1,283,935	2,907	-	-	74,163
Total receipts	4,000	53,221	1,283,935	2,907	-	-	74,163
Disbursements:							
Personal services	-	34,002	-	-	-	-	-
Supplies	-	1,578	-	3,064	-	-	-
Other services and charges	8,745	9,473	763,097	1,447	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	148,326
Other disbursements	-	-	-	-	-	-	-
Total disbursements	8,745	45,053	763,097	4,511	-	-	148,326
Excess (deficiency) of receipts over disbursements	(4,745)	8,168	520,838	(1,604)	-	-	(74,163)
Cash and investments - ending	\$ 2,589	\$ 365,109	\$ 5,403,615	\$ 4,820	\$ 1,004	\$ 87,516	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	<u>Life Insurance</u>	<u>Child Support</u>	<u>Deferred Compensation</u>	<u>Federal Taxes</u>	<u>FICA</u>	<u>Local Tax</u>
Cash and investments - beginning	\$ 1,178	\$ -	\$ -	\$ -	\$ -	\$ 25,945
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>13,492</u>	<u>42,632</u>	<u>75,120</u>	<u>1,090,899</u>	<u>913,493</u>	<u>232,198</u>
Total receipts	<u>13,492</u>	<u>42,632</u>	<u>75,120</u>	<u>1,090,899</u>	<u>913,493</u>	<u>232,198</u>
Disbursements:						
Personal services	13,673	42,632	75,120	1,090,899	913,493	230,593
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>13,673</u>	<u>42,632</u>	<u>75,120</u>	<u>1,090,899</u>	<u>913,493</u>	<u>230,593</u>
Excess (deficiency) of receipts over disbursements	<u>(181)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,605</u>
Cash and investments - ending	<u>\$ 997</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,550</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	<u>PERF</u>	<u>Roth (Sheriff/Jail)</u>	<u>State Tax</u>	<u>Garnishment</u>	<u>Police Retirement</u>	<u>Settlement</u>
Cash and investments - beginning	\$ -	\$ -	\$ 42,884	\$ -	\$ 10,028	\$ -
Receipts:						
Taxes	-	-	-	-	-	60,555,089
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	4,177,325
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>372,787</u>	<u>10,032</u>	<u>387,847</u>	<u>1,596</u>	<u>33,365</u>	<u>1,688,164</u>
Total receipts	<u>372,787</u>	<u>10,032</u>	<u>387,847</u>	<u>1,596</u>	<u>33,365</u>	<u>66,420,578</u>
Disbursements:						
Personal services	372,758	10,032	384,536	1,596	34,635	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	66,420,578
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>372,758</u>	<u>10,032</u>	<u>384,536</u>	<u>1,596</u>	<u>34,635</u>	<u>66,420,578</u>
Excess (deficiency) of receipts over disbursements	<u>29</u>	<u>-</u>	<u>3,311</u>	<u>-</u>	<u>(1,270)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ 46,195</u>	<u>\$ -</u>	<u>\$ 8,758</u>	<u>\$ -</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Commercial Vehicle Excise Tax	Financial Institution Tax	State Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit Fee
Cash and investments - beginning	\$ -	\$ -	\$ 6,873	\$ 21,814	\$ 1,950	\$ 155
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	201,296	418,662	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	13,487	81,158	5,665	2,045
Total receipts	201,296	418,662	13,487	81,158	5,665	2,045
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	201,296	418,662	19,094	96,401	7,615	2,040
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	201,296	418,662	19,094	96,401	7,615	2,040
Excess (deficiency) of receipts over disbursements	-	-	(5,607)	(15,243)	(1,950)	5
Cash and investments - ending	\$ -	\$ -	\$ 1,266	\$ 6,571	\$ -	\$ 160

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	State Sales Disclosure	Coroner Continuing Education	Interstate Compact Fee	Mortgage Fee-State	Sex/Violent Offender - State	Child Restraint Fees	Forest Restoration
Cash and investments - beginning	\$ 2,220	\$ 245	\$ 63	\$ 538	\$ 20	\$ 25	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	1,125	-	-	-	-
Other receipts	13,570	4,889	-	5,368	476	375	188
Total receipts	13,570	4,889	1,125	5,368	476	375	188
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	14,310	4,514	1,000	5,555	476	250	188
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	14,310	4,514	1,000	5,555	476	250	188
Excess (deficiency) of receipts over disbursements	(740)	375	125	(187)	-	125	-
Cash and investments - ending	\$ 1,480	\$ 620	\$ 188	\$ 351	\$ 20	\$ 150	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Inheritance Tax	Education Plate Fee	Riverboat Gambling	93.563 Prosecutor PCA	93.563 COUNTY IV-D INCENTIVE	93.563 Pros IV-D Incentive-Pr
Cash and investments - beginning	\$ 12,593	\$ 357	\$ -	\$ 7,694	\$ 4,152	\$ 36,710
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	974	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	319	243,589	184	22,293	-
Total receipts	-	319	243,589	1,158	22,293	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	66
Other services and charges	-	375	171,431	2,677	19,001	271
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	375	171,431	2,677	19,001	337
Excess (deficiency) of receipts over disbursements	-	(56)	72,158	(1,519)	3,292	(337)
Cash and investments - ending	\$ 12,593	\$ 301	\$ 72,158	\$ 6,175	\$ 7,444	\$ 36,373

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	93.563 PROS IV-D INCENTIVE	93.563 CLERK IV-D INCENTIVE	Re-Assessment	LOIT Special Distribution	LIT Correctnl/Rehab Facility	Opioid Restricted Fund
Cash and investments - beginning	\$ 48,207	\$ 185,374	\$ 2,125,147	\$ 449,556	\$ 1,964,970	\$ -
Receipts:						
Taxes	-	-	540,563	-	1,537,597	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	40,466	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	33,541	22,293	-	-	110,253	105,321
Total receipts	33,541	22,293	581,029	-	1,647,850	105,321
Disbursements:						
Personal services	32,618	4,349	124,843	-	-	-
Supplies	-	259	2,118	-	9,078	-
Other services and charges	7,932	5,629	287,767	-	115,051	-
Debt service - principal and interest	-	-	-	-	786,643	-
Capital outlay	99	129	-	-	1,402	-
Other disbursements	-	-	-	-	-	-
Total disbursements	40,649	10,366	414,728	-	912,174	-
Excess (deficiency) of receipts over disbursements	(7,108)	11,927	166,301	-	735,676	105,321
Cash and investments - ending	\$ 41,099	\$ 197,301	\$ 2,291,448	\$ 449,556	\$ 2,700,646	\$ 105,321

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Opioid UNRESTRICTED Fund	Pre Trial Diversion	Shop With A Cop (Sheriff)	Sunny Meadows Donation Fund	Sheriff Cameras Donation Fund	Community Corrections Donation
Cash and investments - beginning	\$ -	\$ 61,347	\$ 22,508	\$ 965	\$ 100	\$ 3,815
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	500
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	44,673	51,293	4,530	2,500	-	500
Total receipts	44,673	51,293	4,530	2,500	-	1,000
Disbursements:						
Personal services	-	29,368	-	-	-	-
Supplies	-	1,743	4,794	-	-	470
Other services and charges	-	4,755	-	-	-	4,315
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	532	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	36,398	4,794	-	-	4,785
Excess (deficiency) of receipts over disbursements	44,673	14,895	(264)	2,500	-	(3,785)
Cash and investments - ending	\$ 44,673	\$ 76,242	\$ 22,244	\$ 3,465	\$ 100	\$ 30

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Probation Donation Fund	Public Def. Donation Fund	Change Academy School Funding	Sheriff Rifle Vest Donation	Vaccine Purch & Admin Donation	Sunny Meadows Cemetery Fund
Cash and investments - beginning	\$ 2,000	\$ 175	\$ 146,137	\$ 50	\$ 1,986	\$ 2,075
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,100	-	100,600	-	-	1,950
Total receipts	13,100	-	100,600	-	-	1,950
Disbursements:						
Personal services	-	-	83,375	-	-	-
Supplies	500	88	902	-	1,986	-
Other services and charges	7,502	-	15,676	-	-	3,900
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	2,416	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	8,002	88	102,369	-	1,986	3,900
Excess (deficiency) of receipts over disbursements	5,098	(88)	(1,769)	-	(1,986)	(1,950)
Cash and investments - ending	\$ 7,098	\$ 87	\$ 144,368	\$ 50	\$ -	\$ 125

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Redevelopment Comm/SDI TIF	American Heritage Village	New Millennium Infrastructure	DEBT SVC (bldg)- Central Comm	2018 GO Bond Debt (Comm Corr)	Sheriff Response Team
Cash and investments - beginning	\$ 365,145	\$ 856,114	\$ 251,126	\$ 110,073	\$ 57,194	\$ 478
Receipts:						
Taxes	-	-	-	221,730	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	16,525	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	200,142	348,705	165,170	-	787,947	-
Total receipts	200,142	348,705	165,170	238,255	787,947	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	477	651,368	477	750	500	-
Debt service - principal and interest	-	-	78,524	222,500	786,643	-
Capital outlay	-	67,826	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	477	719,194	79,001	223,250	787,143	-
Excess (deficiency) of receipts over disbursements	199,665	(370,489)	86,169	15,005	804	-
Cash and investments - ending	\$ 564,810	\$ 485,625	\$ 337,295	\$ 125,078	\$ 57,998	\$ 478

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Certificate Sale Fund	Certificate Sale Surplus Fund	Sheriff Continuing Education	GIS Projects	HSA - Health Insurance	American Family
Cash and investments - beginning	\$ 6,125	\$ -	\$ 19,408	\$ 9,032	\$ -	\$ 4,830
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	4,734	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	45,386	-	5,712	-	127,111	50,294
Total receipts	45,386	4,734	5,712	-	127,111	50,294
Disbursements:						
Personal services	-	-	-	-	127,111	51,201
Supplies	-	-	-	-	-	-
Other services and charges	51,511	1,638	4,028	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	51,511	1,638	4,028	-	127,111	51,201
Excess (deficiency) of receipts over disbursements	(6,125)	3,096	1,684	-	-	(907)
Cash and investments - ending	\$ -	\$ 3,096	\$ 21,092	\$ 9,032	\$ -	\$ 3,923

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Trust Mark Insurance	Anthem Health Insurance	YMCA	LTD - Employee Paid	IN Sheriff 457(B)	LOCAL INCOME TAX-PTR
Cash and investments - beginning	\$ 3,372	\$ 262,146	\$ 1,509	\$ 3,309	\$ -	\$ 845,637
Receipts:						
Taxes	-	-	-	-	-	5,913,835
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	26,000	2,422,226	22,168	28,926	650	426,082
Total receipts	26,000	2,422,226	22,168	28,926	650	6,339,917
Disbursements:						
Personal services	26,572	411,427	21,564	27,998	650	-
Supplies	-	-	-	-	-	-
Other services and charges	29	2,210,053	-	-	-	6,614,489
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	26,601	2,621,480	21,564	27,998	650	6,614,489
Excess (deficiency) of receipts over disbursements	(601)	(199,254)	604	928	-	(274,572)
Cash and investments - ending	\$ 2,771	\$ 62,892	\$ 2,113	\$ 4,237	\$ -	\$ 571,065

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	LIT ECONOMIC DEVELOPMENT(EDIT)	LIT Special Distribution	Emergency Disaster
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,029
Receipts:					
Taxes	11,827,669	2,956,917	2,956,917	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	1,806,455	-
Total receipts	<u>11,827,669</u>	<u>2,956,917</u>	<u>2,956,917</u>	<u>1,806,455</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	11,827,669	2,956,917	2,956,917	1,806,455	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>11,827,669</u>	<u>2,956,917</u>	<u>2,956,917</u>	<u>1,806,455</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,029</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	93.069 Public Health Bio-Terr	83.534 St Homeland Security Gr	Fire District #3	Retrofit Proj-HmldSec	Operation Pullover	TRANSIT OPER- COVID (CARES \$)
Cash and investments - beginning	\$ 2,572	\$ 13,907	\$ 64	\$ 4,174	\$ (184)	\$ 1,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	167,010
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	519	-
Total receipts	-	-	-	-	519	167,010
Disbursements:						
Personal services	-	-	-	-	519	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,066	-	-	-	168,010
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,066	-	-	519	168,010
Excess (deficiency) of receipts over disbursements	-	(1,066)	-	-	-	(1,000)
Cash and investments - ending	\$ 2,572	\$ 12,841	\$ 64	\$ 4,174	\$ (184)	\$ -

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	ARP: American Rescue Plan	State Homeland Security Grant2	20.509 DART (C.O.A. Operating)	School Resource Officer Fund	Dekalb Local Plan Grant	Sheriff Inmate GED Classes
Cash and investments - beginning	\$ 4,223,384	\$ 663	\$ -	\$ 47,653	\$ 5,763	\$ 30
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,248,526	-	270,284	11,250	-	-
Total receipts	4,248,526	-	270,284	11,250	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	10,000	-	-	-	-	-
Other services and charges	64,941	-	270,284	683	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	41,547	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	116,488	-	270,284	683	-	-
Excess (deficiency) of receipts over disbursements	4,132,038	-	-	10,567	-	-
Cash and investments - ending	\$ 8,355,422	\$ 663	\$ -	\$ 58,220	\$ 5,763	\$ 30

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	IPEP SAFETY GRANTS	Access Indiana Grant	LARE Grant-Design Wk-Bank Rest	County Road 56-Fed Supp Rd Prj	CARES: Testing Site Grant	State Grant CommCorr (even yrs)
Cash and investments - beginning	\$ 91	\$ 1,389	\$ -	\$ -	\$ -	\$ 136,365
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	26,400	-	24,740	-	100,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	85,743	-	-
Total receipts	<u>26,400</u>	<u>-</u>	<u>24,740</u>	<u>85,743</u>	<u>100,000</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	49
Supplies	-	-	-	-	-	3,630
Other services and charges	-	-	30,986	67,826	50,000	2,530
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	26,400	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>26,400</u>	<u>-</u>	<u>30,986</u>	<u>67,826</u>	<u>50,000</u>	<u>6,209</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(6,246)</u>	<u>17,917</u>	<u>50,000</u>	<u>(6,209)</u>
Cash and investments - ending	<u>\$ 91</u>	<u>\$ 1,389</u>	<u>\$ (6,246)</u>	<u>\$ 17,917</u>	<u>\$ 50,000</u>	<u>\$ 130,156</u>

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	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	\$ 27,309	\$ 8,845	\$ 222,912	\$ 31,614	\$ 16,780
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	55,429	-	958,619	33,257	48,166
Total receipts	55,429	-	958,619	33,257	48,166
Disbursements:					
Personal services	30,650	506	955,833	38,278	52,303
Supplies	-	-	42,000	462	1,295
Other services and charges	38,833	-	86,288	10,416	3,646
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	69,483	506	1,084,121	49,156	57,244
Excess (deficiency) of receipts over disbursements	(14,054)	(506)	(125,502)	(15,899)	(9,078)
Cash and investments - ending	\$ 13,255	\$ 8,339	\$ 97,410	\$ 15,715	\$ 7,702

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Local Rd & Brdg Matching Grant	Superior Court Dekko Grant	Historical Guide Publication	Veterans Court Grant	Family Recovery Court Grant
Cash and investments - beginning	\$ 52,524	\$ 500	\$ 95	\$ 7,700	\$ 16,300
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	745,285	-	-	105,571	132,873
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	895
Total receipts	745,285	-	-	105,571	133,768
Disbursements:					
Personal services	-	-	-	77,000	82,367
Supplies	-	-	-	2,001	4,093
Other services and charges	797,809	-	-	11,298	7,750
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	797,809	-	-	90,299	94,210
Excess (deficiency) of receipts over disbursements	(52,524)	-	-	15,272	39,558
Cash and investments - ending	\$ -	\$ 500	\$ 95	\$ 22,972	\$ 55,858

DEKALB COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Vaccine Public Assistance-FEMA	Problem Solving Court Grant	D3 Hospital Coalition Grant	Totals
Cash and investments - beginning	\$ (5,409)	\$ 8,928	\$ 3,500	\$ 50,338,520
Receipts:				
Taxes	-	-	-	107,232,777
Licenses and permits	-	-	-	105,609
Intergovernmental receipts	5,409	8,000	-	11,449,900
Charges for services	-	-	-	960,635
Fines and forfeits	-	-	-	150,368
Other receipts	-	-	-	31,447,314
Total receipts	5,409	8,000	-	151,346,603
Disbursements:				
Personal services	-	-	-	21,492,041
Supplies	-	769	-	2,348,435
Other services and charges	-	11,747	-	109,124,382
Debt service - principal and interest	-	-	-	1,874,310
Capital outlay	-	-	-	2,310,194
Other disbursements	-	-	-	6,056,836
Total disbursements	-	12,516	-	143,206,198
Excess (deficiency) of receipts over disbursements	5,409	(4,516)	-	8,140,405
Cash and investments - ending	\$ -	\$ 4,412	\$ 3,500	\$ 58,478,925

OTHER INFORMATION

DEKALB COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 5,012,238</u>	<u>\$ 6,429</u>

DEKALB COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Mike & Sara Ley LLC	Rent for CHANGE Academy	\$ 9,000	7/1/2021	6/30/2023

Type	Description of Debt	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	\$ 1,230,000	\$ 223,600
General obligation bonds	Community Corrections Center - General Obligation Bonds, Series 2018	4,410,000	783,742
Totals		<u>\$ 5,640,000</u>	<u>\$ 1,007,342</u>

DEKALB COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2022

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 2,077,394
Infrastructure	92,725,890
Buildings	16,178,184
Improvements other than buildings	146,342
Machinery, equipment, and vehicles	14,671,066
Construction in progress	200,621
Books and other	<u>2,378,854</u>
Total capital assets	<u>\$ 128,378,351</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/>.