

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DECATUR COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**  
09/25/2024



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Janet S. Chadwell	01-01-23 to 12-31-24
County Treasurer	Diane M. Wenning	01-01-23 to 12-31-24
Clerk of the Circuit Court	Janet Howell	01-01-23 to 12-31-24
County Sheriff	William B. Meyerrose	01-01-23 to 12-31-24
County Recorder	Dottie Robbins	01-01-23 to 12-31-24
President of the Board of County Commissioners	Mark Koors	01-01-23 to 12-31-24
President of the County Council	Danny D. Peters	01-01-23 to 12-31-24



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DECATUR COUNTY, INDIANA

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

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

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

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

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

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

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Leases and Debt, 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 September 17, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE  
Deputy State Examiner

September 17, 2024

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

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

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
After Settlement Collections	\$ 1,245,216	\$ 1,109,494	\$ 1,245,216	\$ 1,109,494
Inmate Trust Fund	41,280	484,942	514,670	11,552
Commissary Account	24,233	486,988	475,509	35,712
Clerks Trust	467,167	3,184,147	3,102,380	548,934
County General	3,214,774	17,206,629	15,048,623	5,372,780
Police-Accident Report	741	3,950	1,397	3,294
LIT Economic Dev	1,751,337	1,132,801	515,475	2,368,663
City & Town Court Costs	11,662	7,352	-	19,014
Clerks Record Perpetuation	126,345	20,958	19,420	127,883
Probation Funding Grant ODD	4,452	52,934	55,890	1,496
Congressional School Interest	13,131	29	-	13,160
Congressional School Principal	20,741	-	-	20,741
Convention And Visitors Bureau	466,837	278,479	288,861	456,455
Inmates Phone Fund	3,269	-	3,211	58
County Sales Disclosure	52,238	6,240	10	58,468
Covered Bridge Fund	1,850	1,850	-	3,700
Cumulative Bridge	546,759	872,340	1,003,577	415,522
Cum Cap Development Fund	1,420,484	439,068	442,089	1,417,463
Drug Free Community	101,389	34,442	43,839	91,992
Emergency Plan/Right to Know	10,322	-	238	10,084
County Extradition	3,062	-	-	3,062
Police Firearms Training	12,390	12,390	11,094	13,686
Health	600,279	666,059	487,632	778,706
ID Security Protection	38,188	3,783	7,111	34,860
Excess Levy	57,844	-	-	57,844
Local Road and Street	2,924,754	1,700,908	1,603,933	3,021,729
Public Safety County Portion	879,292	1,151,157	691,590	1,338,859
County Misdemeanant	179,375	78,972	103,255	155,092
Highway	2,007,303	1,743,545	2,661,156	1,089,692
Park Capital Nonreverting	3,675	-	-	3,675
Park Activity	29,384	30,634	13,874	46,144
Plat Book Maintenance	31,782	15,400	16,168	31,014
Rainy Day Fund (Excess Edit)	157	-	-	157
Recorder's Records Perpet	460,130	66,389	65,292	461,227
Sex/Violent Offender Regis Fee	3,840	1,991	2,411	3,420
Supplemental Public Defender	318,907	173,350	115,710	376,547
Overpayment of Taxes	38,976	14,019	13,317	39,678
Surveyor's Corner Perpetuation	178,499	18,915	-	197,414
Tax Sale Certificate	9,885	-	-	9,885
Tax Sale Redemption	36,914	18,931	18,931	36,914
Surplus Tax Sale	455,121	96,351	478,037	73,435
Vehicle Inspection	5,215	1,880	5,414	1,681
Guardian Ad Lim Court	75	28,600	28,600	75
County Officials Training Fund	4,162	3,815	5,435	2,542
Park And Recreation	556,366	679,476	633,623	602,219
County Offender Transportation	3,130	100	-	3,230
Statewide 911	615,938	387,837	378,323	625,452
Reassessment 2015	187,880	263,678	223,398	228,160
Prosecutor Forfeiture	13,056	735	-	13,791
Opioid Restricted	134,454	36,927	-	171,381
Opioid Unrestricted	56,910	10,183	-	67,093
Suptal Adult Probation Service	249,254	148,820	166,655	231,419
Suptal Juv Probation Service	8,387	2,251	763	9,875
Sheriff Donation	1,351	11,741	4,562	8,530
Honda TIF Bonds	6	21	-	27
Excess Revenue Sub Account	9,017,931	2,357,382	8,304,783	3,070,530
Special Non-Revert Health Ins	1,299,561	3,871,675	3,635,719	1,535,517
Build Decatur County	111,646	-	-	111,646
Payroll	-	6,286,347	6,286,347	-
Conseco	57	5,026	5,026	57
Child Support	-	19,647	19,647	-
Federal Withholding	-	586,382	585,618	764
FICA - Soc. Sec. & Medicare	-	640,149	640,149	-
Local Withholding	-	195,653	195,653	-
Perf County	188	203,027	202,745	470
Sheriff Retirement	1,199	35,434	36,634	(1)
State Withholding	-	270,512	270,512	-
Garnishment	-	5,163	5,143	20
Police Pension	40,595	15,893	47,291	9,197
State Settlement	-	40,257,501	40,257,501	-
County Wheel Tax	375,206	1,559,422	1,557,766	376,862
Commercial Vehicle Excise	-	221,228	221,228	-

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

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Financial Institution Tax	-	67,958	67,958	-
LIT Property Tax Relief	45,506	612,749	592,333	65,922
State Fines And Forfeitures	225	1,473	1,177	521
Infraction Judgements	1,489	30,241	30,088	1,642
Overweight Vehicles	530	-	530	-
Special Death Benefits	195	1,895	1,865	225
State Sales Disclosure	590	6,260	6,350	500
Coroners Training Fund	410	2,873	3,040	243
State Mortgage Fee Fund	-	2,400	2,228	172
State Sex/Violent Offender	-	215	25	190
Child Restraint Fees	25	400	425	-
Inheritance Tax	6,145	-	-	6,145
Education Plate Fees	-	131	131	-
Riverboat Wagering Tax Sharing	108	148,861	148,861	108
Sheriff Tax Warrants	39	7,696	7,500	235
93.563 Title IV-D Incentive	104,816	13,066	12,114	105,768
93.563 Clerk Incentive	109,494	13,416	6,368	116,542
Comm Crossing Grant 2022	999,999	333,332	1,333,331	-
Community Crossing Grant 2023	-	993,481	-	993,481
Excess Treasurer Cash Book	57,908	-	-	57,908
Sheep Escrow	4,950	-	-	4,950
Special Purpose Tax (Jail)	5,374,218	5,954,267	3,153,290	8,175,195
Law Enforcement Cont Ed	50,540	7,534	5,658	52,416
Jury Pay Fund	55,598	8,442	16,112	47,928
MVH Restricted	2,538,118	1,655,650	981,836	3,211,932
Heritage Barns	1,750	200	-	1,950
Deferral/Diversion	78,196	49,118	20,697	106,617
Wellness Court User Fee	-	2,165	-	2,165
Alcohol/Drug Services User Fee	437	200	-	637
Marijuana Eradication Program	86,464	22,990	7,494	101,960
Petco Love Grant	-	10,000	9,925	75
Howard Watson Mem Tree-Service	575	-	-	575
DCCF Animal Control Grant	-	15,000	15,000	-
Drug Buy Money	2,555	-	-	2,555
Animal Shelter Unrest Dona	29,318	1,519	11,324	19,513
Animal Shelter Restricted Dona	43,988	13,933	13,697	44,224
K-9 Donation	1,649	12,090	12,258	1,481
Local Health Maint Fund (odd)	46,428	25,627	33,465	38,590
Cat Enrichment 2023	-	850	-	850
Best Friends Network	-	37,500	13,908	23,592
Shelter Pet Data Alliance	-	10,000	-	10,000
Park Gifts & Grants	49,727	62,837	43,785	68,779
Comm Emergency Response Team	747	-	-	747
Jail Operation Fund	20,563	1,714	700	21,577
Detention Center 2018 Sinking	415	1,548,408	1,540,694	8,129
TIF Board Sub Account	1,062,803	6,060,166	6,007,380	1,115,589
Decatur Co Project Acct RDC	354,156	16,941	-	371,097
Federal Adoptive Forfeiture	291	-	-	291
Co Sheriff Law Enforcement	694	3,399	2,655	1,438
Riverboat Wagering Co Share	138,718	65,849	92,400	112,167
Sheriff Drug Testing	699	-	220	479
Check Enforcement Fund	5,319	-	2,211	3,108
Community Transitional Program	180,225	10,325	100,000	90,550
Fair Grounds Administrative Bd	47,636	265,273	231,095	81,814
Comprehensive Plan	499	-	-	499
Work Release	-	3,930	-	3,930
IT Network Engineer	54,815	471,208	440,970	85,053
Decatur Co Redev TIF Bond Proc	35,601	7,500	32,937	10,164
County Wide 911	450,376	1,015,985	948,695	517,666
LHMF Carry Over	133,876	-	-	133,876
Health Savings Account	-	122,816	122,816	-
Aflac	3	12,451	12,684	(230)
Vision Insurance	374	23,016	23,313	77
Boston Mutual	1,490	12,497	12,470	1,517
Companion Life	52	4,525	4,525	52
Liberty National	2,268	23,467	23,467	2,268
YMCA	29	18,690	18,704	15
Anytime Fitness	222	1,152	1,152	222
FOP Dues	545	10,057	10,057	545
AUL/Deferred Comp	-	37,285	37,285	-
Perf - Health Dept	-	9,092	9,092	-
Perf - Voluntary	-	42,010	42,010	-

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

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
BPPE Fee	50	-	-	50
Homestead Credit Rebate	36	-	-	36
LIT PTRC	-	1,914,842	1,914,842	-
LIT Certified Shares	-	7,812,551	7,812,551	-
Public Safety	-	1,914,842	1,914,842	-
LIT EDIT	4,587	1,914,842	1,913,804	5,625
20.608 DUI Task Force 21/22	348	-	3,377	(3,029)
20.600 CITLI EVEN	-	2,851	13,033	(10,182)
93.069 Public Health Pre 22/23	6,149	29,167	67,168	(31,852)
16.710 CHP Deputy 20/23	(97,665)	123,597	54,452	(28,520)
20.600 SAVE (even)	-	5,235	5,235	-
93.268 Immun Coop Agreements	8,001	-	-	8,001
20.205 Bridge Inspections	31,500	143,433	184,959	(10,026)
20.205 Bridge 236	44,544	132,527	47,694	129,377
20.205 Bridge Replacement & Re	4,692	-	-	4,692
93.268 Imm & Vacc for Children	(1,049)	-	-	(1,049)
93.069 Public Health Pre 21/22	(9,565)	-	-	(9,565)
NACCHO	24,094	-	-	24,094
20.600 SAVE (odd)	-	-	1,794	(1,794)
20.600 VSET (odd)	-	3,931	298	3,633
20.600 CITLI 22/23	838	15,466	18,598	(2,294)
20.608 DUI Task Force 20/21	1,429	17,593	14,896	4,126
IN Local Health Dept Trus 2021	9,048	-	61	8,987
Indiana Local Health Dept Trus	(15,094)	-	795	(15,889)
Bioterrorism Prepared Grant	12,989	-	-	12,989
90.401 Hava Title III	45,746	-	6,235	39,511
Hava Section 102	190	-	-	190
97.042 2016 EMPG Local Compet	2	-	-	2
16.034 Corona Emer Supp Grant	(58,272)	-	-	(58,272)
21.019&93.323 Cares Act Corona	41,239	50,000	46,683	44,556
93.268 Imm & Vacs for Children	-	-	13,199	(13,199)
93.354 ELC COVID Reopening Sch	64,863	111,772	46,779	129,856
93.563 Prosecutor Incentive	62,498	19,662	17,567	64,593
21.019 IN Arts & Comm (COVID)	28,637	-	-	28,637
Safety Aware Corona Virus Reli	56,184	-	17,700	38,484
93.658 Foster Care-Title IV-E	531	1,408	-	1,939
ARP Corvir Local Fis Rec Funds	3,735,037	111,411	542,717	3,303,731
21.027 Body Camera	-	7,144	9,526	(2,382)
ILHDT Carry Over	58,051	-	-	58,051
Community Corrections Project	-	-	473	(473)
93.074 Public Health Prep	(13,355)	5,908	1,301	(8,748)
93.074 Preparedness/Ebola	1,596	-	-	1,596
Drug Prosecution Fund	1,213	-	-	1,213
Problem Solving Court 2023	-	10,000	7,930	2,070
Decatur County Wellness Court	-	15,000	10,186	4,814
Local Rd & Bdge Matching Grant	(19)	-	-	(19)
Comm Corrections Grant EVEN	207	-	-	207
Probation Funding Grant EVEN	333	-	-	333
Comm Corr Project Income	87,671	327,458	299,736	115,393
Comm Corrections Grant ODD	-	182,700	176,690	6,010
REMC Sheriff Grant	-	1,000	1,000	-
Dunn & Assoc. Plan Admin	477,272	4,199,696	3,732,342	944,626
Election 2020 PPE/COVID	-	50	-	50
Duke Foundation Grant	(242)	-	-	(242)
Totals	<u>\$ 47,275,271</u>	<u>\$ 128,210,153</u>	<u>\$ 127,937,219</u>	<u>\$ 47,548,205</u>

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

DECATUR 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.

DECATUR 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).

*Utility fees.* Amounts received from charges for current services.

*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.

DECATUR 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.

*Utility operating expenses.* Amounts disbursed for operating the utilities.

*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.

DECATUR 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.

DECATUR 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.

DECATUR 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 posting errors and federal reimbursement grant funds where the reimbursements were not received by December 31, 2023.

**Note 8. Holding Corporation**

The County has entered into a capital lease with the Decatur County, Indiana Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2023 totaled \$1,540,695.

OTHER INFORMATION

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

	After Settlement Collections	Inmate Trust Fund	Commissary Account	Clerks Trust	County General	Police-Accident Report
Cash and investments - beginning	\$ 1,245,216	\$ 41,280	\$ 24,233	\$ 467,167	\$ 3,214,774	\$ 741
Receipts:						
Taxes	1,109,494	-	-	-	10,056,436	-
Licenses and permits	-	-	-	-	517,543	-
Intergovernmental receipts	-	-	-	-	233,727	-
Charges for services	-	-	-	-	174,910	-
Other receipts	-	484,942	486,988	3,184,147	6,224,013	3,950
Total receipts	<u>1,109,494</u>	<u>484,942</u>	<u>486,988</u>	<u>3,184,147</u>	<u>17,206,629</u>	<u>3,950</u>
Disbursements:						
Personal services	-	-	-	-	8,312,421	-
Supplies	-	-	-	-	589,900	-
Other services and charges	-	-	-	-	1,437,911	-
Capital outlay	-	-	-	-	221,367	-
Other disbursements	1,245,216	514,670	475,509	3,102,380	4,487,024	1,397
Total disbursements	<u>1,245,216</u>	<u>514,670</u>	<u>475,509</u>	<u>3,102,380</u>	<u>15,048,623</u>	<u>1,397</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(135,722)</u>	<u>(29,728)</u>	<u>11,479</u>	<u>81,767</u>	<u>2,158,006</u>	<u>2,553</u>
Cash and investments - ending	<u>\$ 1,109,494</u>	<u>\$ 11,552</u>	<u>\$ 35,712</u>	<u>\$ 548,934</u>	<u>\$ 5,372,780</u>	<u>\$ 3,294</u>

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

	LIT Economic Dev	City & Town Court Costs	Clerks Record Perpetuation	Probation Funding Grant ODD	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 1,751,337	\$ 11,662	\$ 126,345	\$ 4,452	\$ 13,131	\$ 20,741
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	1,132,801	7,352	20,958	52,934	29	-
Total receipts	1,132,801	7,352	20,958	52,934	29	-
Disbursements:						
Personal services	-	-	8,929	-	-	-
Supplies	-	-	1,823	-	-	-
Other services and charges	515,475	-	784	-	-	-
Capital outlay	-	-	7,884	-	-	-
Other disbursements	-	-	-	55,890	-	-
Total disbursements	515,475	-	19,420	55,890	-	-
Excess (deficiency) of receipts over (under) disbursements	617,326	7,352	1,538	(2,956)	29	-
Cash and investments - ending	\$ 2,368,663	\$ 19,014	\$ 127,883	\$ 1,496	\$ 13,160	\$ 20,741

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

	Convention And Visitors Bureau	Inmates Phone Fund	County Sales Disclosure	Covered Bridge Fund	Cumulative Bridge	Cum Cap Development Fund
Cash and investments - beginning	\$ 466,837	\$ 3,269	\$ 52,238	\$ 1,850	\$ 546,759	\$ 1,420,484
Receipts:						
Taxes	273,179	-	-	-	513,273	270,239
Licenses and permits	-	-	-	-	37,487	19,737
Intergovernmental receipts	-	-	-	-	4,996	2,630
Charges for services	-	-	-	-	-	-
Other receipts	5,300	-	6,240	1,850	316,584	146,462
Total receipts	278,479	-	6,240	1,850	872,340	439,068
Disbursements:						
Personal services	97,042	-	-	-	-	-
Supplies	4,088	-	-	-	-	-
Other services and charges	187,731	-	-	-	-	-
Capital outlay	-	-	-	-	1,003,577	442,089
Other disbursements	-	3,211	10	-	-	-
Total disbursements	288,861	3,211	10	-	1,003,577	442,089
Excess (deficiency) of receipts over (under) disbursements	(10,382)	(3,211)	6,230	1,850	(131,237)	(3,021)
Cash and investments - ending	\$ 456,455	\$ 58	\$ 58,468	\$ 3,700	\$ 415,522	\$ 1,417,463

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

	Drug Free Community	Emergency Plan/Right to Know	County Extradition	Police Firearms Training	Health	ID Security Protection
Cash and investments - beginning	\$ 101,389	\$ 10,322	\$ 3,062	\$ 12,390	\$ 600,279	\$ 38,188
Receipts:						
Taxes	-	-	-	-	420,775	-
Licenses and permits	-	-	-	-	30,732	-
Intergovernmental receipts	-	-	-	-	4,096	-
Charges for services	-	-	-	-	62,147	-
Other receipts	34,442	-	-	12,390	148,309	3,783
Total receipts	34,442	-	-	12,390	666,059	3,783
Disbursements:						
Personal services	8,800	-	-	-	429,196	-
Supplies	-	-	-	-	13,380	-
Other services and charges	35,039	238	-	-	43,708	-
Capital outlay	-	-	-	-	448	-
Other disbursements	-	-	-	11,094	900	7,111
Total disbursements	43,839	238	-	11,094	487,632	7,111
Excess (deficiency) of receipts over (under) disbursements	(9,397)	(238)	-	1,296	178,427	(3,328)
Cash and investments - ending	\$ 91,992	\$ 10,084	\$ 3,062	\$ 13,686	\$ 778,706	\$ 34,860

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

	Excess Levy	Local Road and Street	Public Safety County Portion	County Misdemeanant	Highway	Park Capital Nonreverting
Cash and investments - beginning	\$ 57,844	\$ 2,924,754	\$ 879,292	\$ 179,375	\$ 2,007,303	\$ 3,675
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	700	-
Intergovernmental receipts	-	1,700,908	-	-	1,655,650	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	1,151,157	78,972	87,195	-
Total receipts	-	1,700,908	1,151,157	78,972	1,743,545	-
Disbursements:						
Personal services	-	-	537,297	-	1,924,653	-
Supplies	-	1,409,583	17,991	-	438,932	-
Other services and charges	-	194,350	136,302	-	244,638	-
Capital outlay	-	-	-	-	52,933	-
Other disbursements	-	-	-	103,255	-	-
Total disbursements	-	1,603,933	691,590	103,255	2,661,156	-
Excess (deficiency) of receipts over (under) disbursements	-	96,975	459,567	(24,283)	(917,611)	-
Cash and investments - ending	\$ 57,844	\$ 3,021,729	\$ 1,338,859	\$ 155,092	\$ 1,089,692	\$ 3,675

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

	Park Activity	Plat Book Maintenance	Rainy Day Fund (Excess Edit)	Recorder's Records Perpet	Sex/Violent Offender Regis Fee	Supplemental Public Defender
Cash and investments - beginning	\$ 29,384	\$ 31,782	\$ 157	\$ 460,130	\$ 3,840	\$ 318,907
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	30,410	-	-	-	-	-
Other receipts	224	15,400	-	66,389	1,991	173,350
Total receipts	30,634	15,400	-	66,389	1,991	173,350
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	5,023	-	-	-	-	-
Other services and charges	8,851	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	16,168	-	65,292	2,411	115,710
Total disbursements	13,874	16,168	-	65,292	2,411	115,710
Excess (deficiency) of receipts over (under) disbursements	16,760	(768)	-	1,097	(420)	57,640
Cash and investments - ending	\$ 46,144	\$ 31,014	\$ 157	\$ 461,227	\$ 3,420	\$ 376,547

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

	<u>Overpayment of Taxes</u>	<u>Surveyor's Corner Perpetuation</u>	<u>Tax Sale Certificate</u>	<u>Tax Sale Redemption</u>	<u>Surplus Tax Sale</u>	<u>Vehicle Inspection</u>
Cash and investments - beginning	\$ 38,976	\$ 178,499	\$ 9,885	\$ 36,914	\$ 455,121	\$ 5,215
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	14,019	18,915	-	18,931	96,351	1,880
Total receipts	<u>14,019</u>	<u>18,915</u>	<u>-</u>	<u>18,931</u>	<u>96,351</u>	<u>1,880</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	13,317	-	-	18,931	478,037	5,414
Total disbursements	<u>13,317</u>	<u>-</u>	<u>-</u>	<u>18,931</u>	<u>478,037</u>	<u>5,414</u>
Excess (deficiency) of receipts over (under) disbursements	<u>702</u>	<u>18,915</u>	<u>-</u>	<u>-</u>	<u>(381,686)</u>	<u>(3,534)</u>
Cash and investments - ending	<u>\$ 39,678</u>	<u>\$ 197,414</u>	<u>\$ 9,885</u>	<u>\$ 36,914</u>	<u>\$ 73,435</u>	<u>\$ 1,681</u>

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

	Guardian Ad Lim Court	County Officials Training Fund	Park And Recreation	County Offender Transpiration	Statewide 911	Reassessment 2015
Cash and investments - beginning	\$ 75	\$ 4,162	\$ 556,366	\$ 3,130	\$ 615,938	\$ 187,880
Receipts:						
Taxes	-	-	627,536	-	-	243,034
Licenses and permits	-	-	45,832	-	-	17,750
Intergovernmental receipts	-	-	6,108	-	-	2,366
Charges for services	-	-	-	-	-	-
Other receipts	28,600	3,815	-	100	387,837	528
Total receipts	28,600	3,815	679,476	100	387,837	263,678
Disbursements:						
Personal services	-	-	398,531	-	347,654	36,222
Supplies	-	-	32,527	-	-	1,346
Other services and charges	-	5,435	129,936	-	30,669	183,694
Capital outlay	-	-	72,629	-	-	2,136
Other disbursements	28,600	-	-	-	-	-
Total disbursements	28,600	5,435	633,623	-	378,323	223,398
Excess (deficiency) of receipts over (under) disbursements	-	(1,620)	45,853	100	9,514	40,280
Cash and investments - ending	\$ 75	\$ 2,542	\$ 602,219	\$ 3,230	\$ 625,452	\$ 228,160

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

	Prosecutor Forfeiture	Opioid Restricted	Opioid Unrestricted	Suptal Adult Probation Service	Suptal Juv Probation Service	Sheriff Donation
Cash and investments - beginning	\$ 13,056	\$ 134,454	\$ 56,910	\$ 249,254	\$ 8,387	\$ 1,351
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	107,900	2,251	-
Other receipts	735	36,927	10,183	40,920	-	11,741
Total receipts	735	36,927	10,183	148,820	2,251	11,741
Disbursements:						
Personal services	-	-	-	153,717	151	-
Supplies	-	-	-	6,923	-	-
Other services and charges	-	-	-	3,125	385	-
Capital outlay	-	-	-	2,041	227	-
Other disbursements	-	-	-	849	-	4,562
Total disbursements	-	-	-	166,655	763	4,562
Excess (deficiency) of receipts over (under) disbursements	735	36,927	10,183	(17,835)	1,488	7,179
Cash and investments - ending	\$ 13,791	\$ 171,381	\$ 67,093	\$ 231,419	\$ 9,875	\$ 8,530

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

	Honda TIF Bonds	Excess Revenue Sub Account	Special Non-Revert Health Ins	Build Decatur County	Payroll	Conseco
Cash and investments - beginning	\$ 6	\$ 9,017,931	\$ 1,299,561	\$ 111,646	\$ -	\$ 57
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	392	-	-	-
Other receipts	21	2,357,382	3,871,283	-	6,286,347	5,026
Total receipts	21	2,357,382	3,871,675	-	6,286,347	5,026
Disbursements:						
Personal services	-	-	11,414	-	6,272,541	5,026
Supplies	-	-	-	-	-	-
Other services and charges	-	-	3,624,305	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	8,304,783	-	-	13,806	-
Total disbursements	-	8,304,783	3,635,719	-	6,286,347	5,026
Excess (deficiency) of receipts over (under) disbursements	21	(5,947,401)	235,956	-	-	-
Cash and investments - ending	\$ 27	\$ 3,070,530	\$ 1,535,517	\$ 111,646	\$ -	\$ 57

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

	Child Support	Federal Withholding	FICA - Soc. Sec. & Medicare	Local Withholding	Perf County	Sheriff Retirement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 188	\$ 1,199
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	585,618	640,149	195,653	-	-
Charges for services	-	-	-	-	-	-
Other receipts	19,647	764	-	-	203,027	35,434
Total receipts	19,647	586,382	640,149	195,653	203,027	35,434
Disbursements:						
Personal services	19,647	585,618	640,149	195,653	202,745	36,634
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	19,647	585,618	640,149	195,653	202,745	36,634
Excess (deficiency) of receipts over (under) disbursements	-	764	-	-	282	(1,200)
Cash and investments - ending	\$ -	\$ 764	\$ -	\$ -	\$ 470	\$ (1)

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

	State Withholding	Garnishment	Police Pension	State Settlement	County Wheel Tax	Commercial Vehicle Excise
Cash and investments - beginning	\$ -	\$ -	\$ 40,595	\$ -	\$ 375,206	\$ -
Receipts:						
Taxes	-	-	-	24,731,188	-	-
Licenses and permits	-	-	-	1,626,506	-	-
Intergovernmental receipts	270,512	-	-	-	1,559,422	221,228
Charges for services	-	-	-	-	-	-
Other receipts	-	5,163	15,893	13,899,807	-	-
Total receipts	<u>270,512</u>	<u>5,163</u>	<u>15,893</u>	<u>40,257,501</u>	<u>1,559,422</u>	<u>221,228</u>
Disbursements:						
Personal services	270,512	5,143	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	47,291	40,257,501	1,557,766	221,228
Total disbursements	<u>270,512</u>	<u>5,143</u>	<u>47,291</u>	<u>40,257,501</u>	<u>1,557,766</u>	<u>221,228</u>
Excess (deficiency) of receipts over (under) disbursements	-	20	(31,398)	-	1,656	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ 9,197</u>	<u>\$ -</u>	<u>\$ 376,862</u>	<u>\$ -</u>

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

	Financial Institution Tax	LIT Property Tax Relief	State Fines And Forfeitures	Infraction Judgements	Overweight Vehicles	Special Death Benefits
Cash and investments - beginning	\$ -	\$ 45,506	\$ 225	\$ 1,489	\$ 530	\$ 195
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	67,958	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	612,749	1,473	30,241	-	1,895
Total receipts	67,958	612,749	1,473	30,241	-	1,895
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	67,958	592,333	1,177	30,088	530	1,865
Total disbursements	67,958	592,333	1,177	30,088	530	1,865
Excess (deficiency) of receipts over (under) disbursements	-	20,416	296	153	(530)	30
Cash and investments - ending	\$ -	\$ 65,922	\$ 521	\$ 1,642	\$ -	\$ 225

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

	State Sales Disclosure	Coroners Training Fund	State Mortgage Fee Fund	State Sex/Violent Offender	Child Restraint Fees	Inheritance Tax
Cash and investments - beginning	\$ 590	\$ 410	\$ -	\$ -	\$ 25	\$ 6,145
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	6,260	2,873	2,400	215	400	-
Total receipts	6,260	2,873	2,400	215	400	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,350	3,040	2,228	25	425	-
Total disbursements	6,350	3,040	2,228	25	425	-
Excess (deficiency) of receipts over (under) disbursements	(90)	(167)	172	190	(25)	-
Cash and investments - ending	\$ 500	\$ 243	\$ 172	\$ 190	\$ -	\$ 6,145

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

	Education Plate Fees	Riverboat Wagering Tax Sharing	Sheriff Tax Warrants	93.563 Title IV-D Incentive	93.563 Clerk Incentive	Comm Crossing Grant 2022
Cash and investments - beginning	\$ -	\$ 108	\$ 39	\$ 104,816	\$ 109,494	\$ 999,999
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	148,861	-	13,066	13,066	-
Charges for services	-	-	5,128	-	-	-
Other receipts	131	-	2,568	-	350	333,332
Total receipts	131	148,861	7,696	13,066	13,416	333,332
Disbursements:						
Personal services	-	-	7,500	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	131	148,861	-	12,114	6,368	1,333,331
Total disbursements	131	148,861	7,500	12,114	6,368	1,333,331
Excess (deficiency) of receipts over (under) disbursements	-	-	196	952	7,048	(999,999)
Cash and investments - ending	\$ -	\$ 108	\$ 235	\$ 105,768	\$ 116,542	\$ -

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

	Community Crossing Grant 2023	Excess Treasurer Cash Book	Sheep Escrow	Special Purpose Tax (Jail)	Law Enforcement Cont Ed	Jury Pay Fund
Cash and investments - beginning	\$ -	\$ 57,908	\$ 4,950	\$ 5,374,218	\$ 50,540	\$ 55,598
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	993,481	-	-	5,954,267	7,534	8,442
Total receipts	993,481	-	-	5,954,267	7,534	8,442
Disbursements:						
Personal services	-	-	-	1,243,424	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	266,738	-	-
Capital outlay	-	-	-	1,555,628	-	-
Other disbursements	-	-	-	87,500	5,658	16,112
Total disbursements	-	-	-	3,153,290	5,658	16,112
Excess (deficiency) of receipts over (under) disbursements	993,481	-	-	2,800,977	1,876	(7,670)
Cash and investments - ending	\$ 993,481	\$ 57,908	\$ 4,950	\$ 8,175,195	\$ 52,416	\$ 47,928

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

	MVH Restricted	Heritage Barns	Deferral/Diversion	Wellness Court User Fee	Alcohol/Drug Services User Fee	Marijuana Eradication Program
Cash and investments - beginning	\$ 2,538,118	\$ 1,750	\$ 78,196	\$ -	\$ 437	\$ 86,464
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,655,650	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	200	49,118	2,165	200	22,990
Total receipts	1,655,650	200	49,118	2,165	200	22,990
Disbursements:						
Personal services	-	-	2,610	-	-	564
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	981,836	-	18,087	-	-	6,930
Total disbursements	981,836	-	20,697	-	-	7,494
Excess (deficiency) of receipts over (under) disbursements	673,814	200	28,421	2,165	200	15,496
Cash and investments - ending	\$ 3,211,932	\$ 1,950	\$ 106,617	\$ 2,165	\$ 637	\$ 101,960

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

	Petco Love Grant	Howard Watson Mem Tree-Service	DCCF Animal Control Grant	Drug Buy Money	Animal Shelter Unrest Dona	Animal Shelter Restricted Dona
Cash and investments - beginning	\$ -	\$ 575	\$ -	\$ 2,555	\$ 29,318	\$ 43,988
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	1,519	-
Other receipts	10,000	-	15,000	-	-	13,933
Total receipts	10,000	-	15,000	-	1,519	13,933
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	9,925	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	15,000	-	11,324	13,697
Total disbursements	9,925	-	15,000	-	11,324	13,697
Excess (deficiency) of receipts over (under) disbursements	75	-	-	-	(9,805)	236
Cash and investments - ending	\$ 75	\$ 575	\$ -	\$ 2,555	\$ 19,513	\$ 44,224

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

	K-9 Donation	Local Health Maint Fund (odd)	Cat Enrichment 2023	Best Friends Network	Shelter Pet Data Alliance	Park Gifts & Grants
Cash and investments - beginning	\$ 1,649	\$ 46,428	\$ -	\$ -	\$ -	\$ 49,727
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	100
Other receipts	12,090	25,627	850	37,500	10,000	62,737
Total receipts	12,090	25,627	850	37,500	10,000	62,837
Disbursements:						
Personal services	-	-	-	3,266	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	33,465	-	10,642	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	12,258	-	-	-	-	43,785
Total disbursements	12,258	33,465	-	13,908	-	43,785
Excess (deficiency) of receipts over (under) disbursements	(168)	(7,838)	850	23,592	10,000	19,052
Cash and investments - ending	\$ 1,481	\$ 38,590	\$ 850	\$ 23,592	\$ 10,000	\$ 68,779

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

	Comm Emergency Response Team	Jail Operation Fund	Detention Center 2018 Sinking	TIF Board Sub Account	Decatur Co Project Acct RDC	Federal Adoptive Forfeiture
Cash and investments - beginning	\$ 747	\$ 20,563	\$ 415	\$ 1,062,803	\$ 354,156	\$ 291
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	1,714	1,548,408	6,060,166	16,941	-
Total receipts	-	1,714	1,548,408	6,060,166	16,941	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	700	1,540,694	6,007,380	-	-
Total disbursements	-	700	1,540,694	6,007,380	-	-
Excess (deficiency) of receipts over (under) disbursements	-	1,014	7,714	52,786	16,941	-
Cash and investments - ending	\$ 747	\$ 21,577	\$ 8,129	\$ 1,115,589	\$ 371,097	\$ 291

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

	Co Sheriff Law Enforcement	Riverboat Wagering Co Share	Sheriff Drug Testing	Check Enforcement Fund	Community Transitional Program	Fair Grounds Administrative Bd
Cash and investments - beginning	\$ 694	\$ 138,718	\$ 699	\$ 5,319	\$ 180,225	\$ 47,636
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	65,849	-	-	-	-
Charges for services	-	-	-	-	-	219,067
Other receipts	3,399	-	-	-	10,325	46,206
Total receipts	3,399	65,849	-	-	10,325	265,273
Disbursements:						
Personal services	-	-	-	909	-	8,748
Supplies	-	-	-	-	-	16,530
Other services and charges	-	86,775	-	-	-	101,946
Capital outlay	-	-	-	-	-	35,000
Other disbursements	2,655	5,625	220	1,302	100,000	68,871
Total disbursements	2,655	92,400	220	2,211	100,000	231,095
Excess (deficiency) of receipts over (under) disbursements	744	(26,551)	(220)	(2,211)	(89,675)	34,178
Cash and investments - ending	\$ 1,438	\$ 112,167	\$ 479	\$ 3,108	\$ 90,550	\$ 81,814

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

	Comprehensive Plan	Work Release	IT Network Engineer	Decatur Co Redev TIF Bond Proc	County Wide 911	LHMF Carry Over
Cash and investments - beginning	\$ 499	\$ -	\$ 54,815	\$ 35,601	\$ 450,376	\$ 133,876
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	1,015,985	-
Other receipts	-	3,930	471,208	7,500	-	-
Total receipts	-	3,930	471,208	7,500	1,015,985	-
Disbursements:						
Personal services	-	-	292,413	-	819,384	-
Supplies	-	-	859	-	9,611	-
Other services and charges	-	-	76,926	-	119,700	-
Capital outlay	-	-	70,772	-	-	-
Other disbursements	-	-	-	32,937	-	-
Total disbursements	-	-	440,970	32,937	948,695	-
Excess (deficiency) of receipts over (under) disbursements	-	3,930	30,238	(25,437)	67,290	-
Cash and investments - ending	\$ 499	\$ 3,930	\$ 85,053	\$ 10,164	\$ 517,666	\$ 133,876

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

	Health Savings Account	Aflac	Vision Insurance	Boston Mutual	Companion Life	Liberty National
Cash and investments - beginning	\$ -	\$ 3	\$ 374	\$ 1,490	\$ 52	\$ 2,268
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	122,816	12,451	23,016	12,497	4,525	23,467
Total receipts	122,816	12,451	23,016	12,497	4,525	23,467
Disbursements:						
Personal services	122,816	12,684	23,313	12,470	4,525	23,467
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	122,816	12,684	23,313	12,470	4,525	23,467
Excess (deficiency) of receipts over (under) disbursements	-	(233)	(297)	27	-	-
Cash and investments - ending	\$ -	\$ (230)	\$ 77	\$ 1,517	\$ 52	\$ 2,268

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

	YMCA	Anytime Fitness	FOP Dues	AUL/Deferred Comp	Perf - Health Dept	Perf - Voluntary
Cash and investments - beginning	\$ 29	\$ 222	\$ 545	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	18,690	1,152	10,057	37,285	9,092	42,010
Total receipts	18,690	1,152	10,057	37,285	9,092	42,010
Disbursements:						
Personal services	18,704	1,152	10,057	37,285	9,092	42,010
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	18,704	1,152	10,057	37,285	9,092	42,010
Excess (deficiency) of receipts over (under) disbursements	(14)	-	-	-	-	-
Cash and investments - ending	\$ 15	\$ 222	\$ 545	\$ -	\$ -	\$ -

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

	BPPE Fee	Homestead Credit Rebate	LIT PTRC	LIT Certified Shares	Public Safety	LIT EDIT
Cash and investments - beginning	\$ 50	\$ 36	\$ -	\$ -	\$ -	\$ 4,587
Receipts:						
Taxes	-	-	1,914,842	7,812,551	-	1,914,842
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	-	-	1,914,842	-
Total receipts	-	-	1,914,842	7,812,551	1,914,842	1,914,842
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,914,842	7,812,551	1,914,842	1,913,804
Total disbursements	-	-	1,914,842	7,812,551	1,914,842	1,913,804
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	1,038
Cash and investments - ending	\$ 50	\$ 36	\$ -	\$ -	\$ -	\$ 5,625

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

	20.608 DUI Task Force 21/22	20.600 CITLI EVEN	93.069 Public Health Pre 22/23	16.710 CHP Deputy 20/23	20.600 SAVE (even)	93.268 Immun Coop Agreements
Cash and investments - beginning	\$ 348	\$ -	\$ 6,149	\$ (97,665)	\$ -	\$ 8,001
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	2,851	29,167	123,597	5,235	-
Total receipts	-	2,851	29,167	123,597	5,235	-
Disbursements:						
Personal services	-	-	33,398	54,452	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	11,517	33,770	-	-	-
Other disbursements	3,377	1,516	-	-	5,235	-
Total disbursements	3,377	13,033	67,168	54,452	5,235	-
Excess (deficiency) of receipts over (under) disbursements	(3,377)	(10,182)	(38,001)	69,145	-	-
Cash and investments - ending	\$ (3,029)	\$ (10,182)	\$ (31,852)	\$ (28,520)	\$ -	\$ 8,001

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

	20.205 Bridge Inspections	20.205 Bridge 236	20.205 Bridge Replacement & Re	93.268 Imm & Vacc for Children	93.069 Public Health Pre 21/22	NACCHO
Cash and investments - beginning	\$ 31,500	\$ 44,544	\$ 4,692	\$ (1,049)	\$ (9,565)	\$ 24,094
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	143,433	132,527	-	-	-	-
Total receipts	143,433	132,527	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	62,693	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	122,266	47,694	-	-	-	-
Total disbursements	184,959	47,694	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(41,526)	84,833	-	-	-	-
Cash and investments - ending	\$ (10,026)	\$ 129,377	\$ 4,692	\$ (1,049)	\$ (9,565)	\$ 24,094

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

	20.600 SAVE (odd)	20.600 VSET (odd)	20.600 CITLI 22/23	20.608 DUI Task Force 20/21	IN Local Health Dept Trus 2021	Indiana Local Health Dept Trus
Cash and investments - beginning	\$ -	\$ -	\$ 838	\$ 1,429	\$ 9,048	\$ (15,094)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	3,931	15,466	17,593	-	-
Total receipts	-	3,931	15,466	17,593	-	-
Disbursements:						
Personal services	-	-	-	-	61	795
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,794	298	18,598	14,896	-	-
Total disbursements	1,794	298	18,598	14,896	61	795
Excess (deficiency) of receipts over (under) disbursements	(1,794)	3,633	(3,132)	2,697	(61)	(795)
Cash and investments - ending	\$ (1,794)	\$ 3,633	\$ (2,294)	\$ 4,126	\$ 8,987	\$ (15,889)

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

	Bioterrorism Prepared Grant	90.401 Hava Title III	Hava Section 102	97.042 2016 EMPG Local Compet	16.034 Corona Emer Supp Grant	21.019&93.323 Cares Act Corona
Cash and investments - beginning	\$ 12,989	\$ 45,746	\$ 190	\$ 2	\$ (58,272)	\$ 41,239
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	-	-	-	50,000
Total receipts	-	-	-	-	-	50,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	6,235	-	-	-	46,683
Total disbursements	-	6,235	-	-	-	46,683
Excess (deficiency) of receipts over (under) disbursements	-	(6,235)	-	-	-	3,317
Cash and investments - ending	\$ 12,989	\$ 39,511	\$ 190	\$ 2	\$ (58,272)	\$ 44,556

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

	93.268 Imm & Vacs for Children	93.354 ELC COVID Reopening Sch	93.563 Prosecutor Incentive	21.019 IN Arts & Comm (COVID)	Safety Aware Corona Virus Reli	93.658 Foster Care-Title IV-E
Cash and investments - beginning	\$ -	\$ 64,863	\$ 62,498	\$ 28,637	\$ 56,184	\$ 531
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	19,662	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	111,772	-	-	-	1,408
Total receipts	-	111,772	19,662	-	-	1,408
Disbursements:						
Personal services	11,941	46,779	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	17,700	-
Other disbursements	1,258	-	17,567	-	-	-
Total disbursements	13,199	46,779	17,567	-	17,700	-
Excess (deficiency) of receipts over (under) disbursements	(13,199)	64,993	2,095	-	(17,700)	1,408
Cash and investments - ending	\$ (13,199)	\$ 129,856	\$ 64,593	\$ 28,637	\$ 38,484	\$ 1,939

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

	ARP Corvir Local Fis Rec Funds	21.027 Body Camera	ILHDT Carry Over	Community Corrections Project	93.074 Public Health Prep
Cash and investments - beginning	\$ 3,735,037	\$ -	\$ 58,051	\$ -	\$ (13,355)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Other receipts	111,411	7,144	-	-	5,908
Total receipts	111,411	7,144	-	-	5,908
Disbursements:					
Personal services	106,053	-	-	-	1,301
Supplies	110,000	-	-	-	-
Other services and charges	16,181	-	-	-	-
Capital outlay	230,914	9,526	-	-	-
Other disbursements	79,569	-	-	473	-
Total disbursements	542,717	9,526	-	473	1,301
Excess (deficiency) of receipts over (under) disbursements	(431,306)	(2,382)	-	(473)	4,607
Cash and investments - ending	\$ 3,303,731	\$ (2,382)	\$ 58,051	\$ (473)	\$ (8,748)

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

	93.074 <u>Preparedness/Ebola</u>	Drug Prosecution Fund	Problem Solving Court 2023	Decatur County Wellness Court	Local Rd & Bdge Matching Grant
Cash and investments - beginning	\$ 1,596	\$ 1,213	\$ -	\$ -	\$ (19)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Other receipts	-	-	10,000	15,000	-
Total receipts	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>15,000</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	5,440	7,463	-
Other services and charges	-	-	2,490	2,723	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>7,930</u>	<u>10,186</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>2,070</u>	<u>4,814</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,596</u>	<u>\$ 1,213</u>	<u>\$ 2,070</u>	<u>\$ 4,814</u>	<u>\$ (19)</u>

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

	Comm Corrections Grant EVEN	Probation Funding Grant EVEN	Comm Corr Project Income	Comm Corrections Grant ODD	REMC Sheriff Grant
Cash and investments - beginning	\$ 207	\$ 333	\$ 87,671	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	217,319	-	-
Other receipts	-	-	110,139	182,700	1,000
Total receipts	-	-	327,458	182,700	1,000
Disbursements:					
Personal services	-	-	234,154	176,690	-
Supplies	-	-	8,046	-	-
Other services and charges	-	-	52,417	-	-
Capital outlay	-	-	1,189	-	-
Other disbursements	-	-	3,930	-	1,000
Total disbursements	-	-	299,736	176,690	1,000
Excess (deficiency) of receipts over (under) disbursements	-	-	27,722	6,010	-
Cash and investments - ending	\$ 207	\$ 333	\$ 115,393	\$ 6,010	\$ -

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

	Dunn & Assoc. Plan Admin	Election 2020 PPE/COVID	Duke Foundation Grant	Totals
Cash and investments - beginning	\$ 477,272	\$ -	\$ (242)	\$ 47,275,271
Receipts:				
Taxes	-	-	-	49,887,389
Licenses and permits	-	-	-	2,296,287
Intergovernmental receipts	-	-	-	9,067,175
Charges for services	-	-	-	1,837,128
Other receipts	4,199,696	50	-	65,122,174
Total receipts	4,199,696	50	-	128,210,153
Disbursements:				
Personal services	-	-	-	23,861,712
Supplies	-	-	-	2,689,390
Other services and charges	-	-	-	7,615,272
Capital outlay	-	-	-	3,771,347
Other disbursements	3,732,342	-	-	89,999,498
Total disbursements	3,732,342	-	-	127,937,219
Excess (deficiency) of receipts over (under) disbursements	467,354	50	-	272,934
Cash and investments - ending	\$ 944,626	\$ 50	\$ (242)	\$ 47,548,205

DECATUR COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 768,764</u>	<u>\$ -</u>

DECATUR COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Decatur County, Indiana Jail Building Corporation	New Jail	\$ 1,545,500	7/1/2020	1/1/2038
Total of annual lease payments		<u>\$ 1,545,500</u>		

Description of Debt Type	Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
Revenue bonds	Honda TIF	\$ 8,780,463	\$ 1,185,541
Totals		<u>\$ 8,780,463</u>	<u>\$ 1,185,541</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/>.