

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DECATUR COUNTY, INDIANA

January 1, 2022 to December 31, 2022



**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	01-01-22 to 12-31-24
County Treasurer	Diane M. Wenning	01-01-22 to 12-31-24
Clerk of the Circuit Court	Adina A. Roberts Janet Howell	01-01-22 to 12-31-22 01-01-23 to 12-31-24
County Sheriff	Dave Durant William B. Meyerrose	01-01-22 to 12-31-22 01-01-23 to 12-31-24
County Recorder	Dottie Robbins	01-01-22 to 12-31-24
President of the Board of County Commissioners	Mark Koors	01-01-22 to 12-31-24
President of the County Council	Danny D. Peters	01-01-22 to 12-31-24



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DECATUR COUNTY, INDIANA

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

We have audited the accompanying financial statement of Decatur County (County), which comprise 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). 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 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 statements.

In performing an audit in accordance with GAAS, 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 statements 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 statements, 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.

  
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 statements 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 statements 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, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
After Settlement Collections	\$ 1,070,095	\$ 1,245,216	\$ 1,070,095	\$ 1,245,216
Inmate Trust Fund	29,589	536,274	524,583	41,280
Commissary Account	130,809	487,889	599,270	19,428
Clerk Trust	628,567	2,738,235	2,899,636	467,166
County General	2,660,152	11,281,408	10,726,786	3,214,774
Police-Accident Report	3,913	3,116	6,288	741
LIT economic Dev	967,563	1,040,272	256,498	1,751,337
City & Town Court Costs	3,936	7,726	-	11,662
Clerks Record Perpetuation	115,475	21,319	10,449	126,345
Congressional School Interest	12,866	264	-	13,130
Congressional School Principle	20,741	-	-	20,741
Convention And Visitors Bureau	527,716	247,759	308,638	466,837
Inmates Phone Fund	(27)	4,542	1,246	3,269
County Sales Disclosure	45,228	7,010	-	52,238
Covered Bridge Fund	32,320	1,850	32,320	1,850
Cumulative Bridge	1,265,735	535,395	1,254,370	546,760
Cum Cap Development Fund	562,238	1,635,686	777,440	1,420,484
Drug Free Community	100,803	36,600	36,014	101,389
Emergency Plan/Right to Know	11,470	-	1,149	10,321
County Extradition	3,062	-	-	3,062
Police Firearms Training	703	24,780	13,093	12,390
Health	489,662	618,916	508,300	600,278
ID Security Protection	35,096	4,674	1,582	38,188
Excess Levy	57,844	-	-	57,844
Local Road and Street	2,665,935	1,312,010	1,053,191	2,924,754
Public Safety County Portion	887,130	1,045,376	1,053,214	879,292
County Misdemeanant	155,977	86,590	63,192	179,375
Highway	2,282,249	2,649,406	2,924,352	2,007,303
Park Capital Nonreverting	3,675	-	-	3,675
Park Activity	14,345	43,081	28,043	29,383
Plat Book Maintenance	30,055	17,220	15,492	31,783
Rainy Day Fund (Excess Edit)	2,157	-	2,000	157
Recorder's Records Perpet	414,015	86,554	40,439	460,130
Sex/Violent Offender Regis Fee	6,178	3,275	5,613	3,840
Supplemental Public Defender	279,447	163,470	124,010	318,907
Over payment of taxes	40,730	13,271	15,024	38,977
Surveyor's Corner Perpetuation	155,129	23,370	-	178,499
Tax Sale Certificate	9,885	-	-	9,885
Tax Sale Redemption	39,010	25,617	27,714	36,913
Surplus Tax Sale	534,424	290,497	369,800	455,121
Vehicle Inspection	5,220	2,120	2,125	5,215
Guardian Ad Lim Court	75	31,562	31,562	75
County Officials Training Fund	9,990	4,674	10,502	4,162
Park And Recreation	501,706	678,367	623,706	556,367
County Offender Transportation	2,530	600	-	3,130
Statewide 911	606,421	381,625	372,108	615,938
Reassessment 2015	133,378	253,339	198,836	187,881
Prosecutor Forfeiture	16,444	-	3,388	13,056
Opioid Restricted	-	134,454	-	134,454
Opioid Unrestricted	-	56,910	-	56,910
Probation Funding Grant Odd	4,452	-	-	4,452
Suptal Adult Probation Service	229,796	154,016	134,557	249,255
Suptal Juv Probation Service	8,100	1,485	1,198	8,387
20.608 DUI Task Force 20/21	322	1,107	-	1,429
Sheriff Donation	54	2,474	1,177	1,351
Excess Revenue Sub Account	7,166,008	4,579,950	2,728,027	9,017,931
Special Non-Revert Health Ins	1,121,561	3,815,342	3,637,343	1,299,560
Build Decatur County	111,646	-	-	111,646
Payroll	-	5,955,269	5,955,269	-
Conseco	1	5,026	4,970	57
Child Support	-	20,308	20,308	-
Federal Withholding	-	574,164	574,164	-
FICA - Soc. Sec. & Medicare	-	608,100	608,100	-
Local Withholding	-	187,330	187,330	-
Perf County	-	190,998	190,811	187
Sheriff Retirement	-	34,511	33,311	1,200
State Withholding	-	265,010	265,010	-
Garnishment	-	4,497	4,497	-
Police Pension	22,800	17,795	-	40,595
State Settlement	638,410	43,881,415	44,519,824	1

DECATUR 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
County Wheel Tax	4,947	1,412,693	1,042,434	375,206
Commercial Vehicle Excise	-	212,903	212,903	-
Financial Institution Tax	-	79,010	79,010	-
LIT Property Tax Relief	38,212	552,211	544,916	45,507
State Fines And Forfeitures	1,825	1,765	3,365	225
Infraction Judgements	4,142	27,074	29,726	1,490
Overweight Vehicles	-	1,530	1,000	530
Special Death Benefits	135	1,515	1,455	195
State Sales Disclosure	950	6,990	7,350	590
Coroners Training Fund	225	2,622	2,437	410
Interstate Compact-State Share	888	188	1,075	1
State Mortgage Fee Fund	313	3,025	3,338	-
State Sex/Violent Offender	-	191	191	-
Child Restraint Fees	100	175	250	25
Inheritance Tax	6,145	-	-	6,145
Education Plate Fees	-	94	94	-
Riverboat Wagering Tax Sharing	-	149,041	148,933	108
Sheriff Tax Warrants	-	9,798	9,759	39
93.563 Title IV-D Incentive	104,623	12,806	12,613	104,816
93.563 Clerk Incentive	102,570	13,193	6,269	109,494
Dunn & Associates Plan Admin	634,770	4,347,751	4,505,249	477,272
Health Reimbursement Account	4,149	1	4,150	-
Excess Treasurer Cash Book	195,379	-	137,471	57,908
Special Purpose Tax (Jail)	4,100,532	4,519,231	3,245,546	5,374,217
Law Enforcement Cont Ed	48,159	6,945	4,564	50,540
Jury Pay Fund	69,935	3,872	18,209	55,598
MVH Restricted	2,013,817	1,597,222	1,072,920	2,538,119
Heritage Barns	1,400	350	-	1,750
Deferral/Diversion	69,694	36,193	27,691	78,196
Alcohol/Drug Services User Fee	37	400	-	437
Marijuana Eradication Program	63,340	26,809	3,684	86,465
Howard Watson Mem Tree-Service	575	-	-	575
Drug Buy Money	2,555	-	-	2,555
Animal Shelter Unrest Dona	7,762	28,962	7,406	29,318
Animal Shelter Restricted Dona	34,060	21,783	11,854	43,989
K-9 Donation	5,585	44	3,980	1,649
Local Health Maint Fund (odd)	5,946	42,196	1,714	46,428
Park Gifts & Grants	19,393	82,596	52,263	49,726
Westport Cover Bridge Donation	13,579	25	13,604	-
Comm Emergency Response Team	747	-	-	747
Jail Operation Fund	13,580	7,683	700	20,563
Detention Center 2018 Sinking	9	1,547,424	1,547,019	414
TIF Board Sub Account	12,353	3,212,950	2,162,500	1,062,803
Decatur Co Project Acct RDC	351,299	2,857	-	354,156
Federal Adoptive Forfeiture	291	-	-	291
Co Sheriff Law Enforcement	237	2,732	2,275	694
Riverboat Wagering Co Share	136,137	66,384	63,803	138,718
Sheriff Drug Testing	1,804	-	1,106	698
Check Enforcement Fund	6,987	-	1,667	5,320
Community Transitional Program	165,550	14,675	-	180,225
Fair Grounds Administrative Bd	28,056	186,700	167,119	47,637
Comprehensive Plan	499	-	-	499
United Fund Det Center Grant	1,267	750	2,017	-
IT Network Engineer	-	380,656	325,842	54,814
Decatur Co Redevel TIF Bond Proc	26,762	22,500	13,661	35,601
County Wide 911	258,375	1,023,829	831,828	450,376
LHMF Carry Over	133,876	-	-	133,876
Health Savings Account	-	145,468	145,468	-
Aflac	8	11,085	11,090	3
Vision Insurance	225	19,848	19,699	374
Boston Mutual	10	10,603	9,123	1,490
Companion Life	52	4,650	4,650	52
Liberty National	2,301	22,646	22,679	2,268
YMCA	23	13,723	13,718	28
Anytime Fitness	(2)	3,124	2,901	221
FOP Dues	-	10,531	9,986	545
AUL/Deferred Comp	-	37,757	37,757	-
Perf - Health Dept	-	7,610	7,610	-
Perf - Voluntary	-	43,160	43,160	-
BPPE Fee	-	50	-	50

DECATUR 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
Homestead Credit Rebate	36	-	-	36
LIT PTRC	-	1,725,657	1,725,657	-
LIT Certified Shares	-	7,040,679	7,040,679	-
Public Safety	-	1,725,657	1,725,657	-
LIT EDIT	3,608	1,725,657	1,724,678	4,587
20.608 DUI Task Force 21/22	985	11,944	12,582	347
20.600 CITLI/VSET 21/22	-	10,812	10,811	1
93.069 Public Health Pre 22/23	(16,438)	25,000	2,413	6,149
16.710 CHP Deputy 20/23	(42,925)	-	54,740	(97,665)
20.600 SAVE (even)	-	3,566	3,566	-
93.268 Immun Coop Agreements	8,001	-	-	8,001
20.205 Bridge Inspections	29,163	35,946	33,609	31,500
20.205 Bridge 236	9,167	66,851	31,474	44,544
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	(7,843)	-	1,722	(9,565)
NACCHO	-	24,094	-	24,094
20.616 OBU 21/22	-	4,929	4,929	-
20.600 CITLI 20/21	724	114	-	838
20.616 OBU 20/21	(4,257)	-	(4,257)	-
IN Local Health Dept Trus 2021	1,298	9,057	1,308	9,047
20.600 VSET (even)	-	1,938	1,939	(1)
Indiana Local Health Dept Trus	-	-	15,094	(15,094)
Bioterrorism Prepared Grant	30,649	-	17,660	12,989
90.401 Hava Title III	45,746	-	-	45,746
Hava Section 102	190	-	-	190
97.042 2016 EMPG Local Compet	2	-	-	2
16.034 Corona Emer Supp Grant	(52,060)	-	6,212	(58,272)
21.019&93.323 CaresAct corona	135,487	-	94,248	41,239
93.563 Prosecutor Incentive	51,554	19,263	8,320	62,497
21.019 IN Arts & Comm (COVID)	28,637	-	-	28,637
Safety Aware Corona Virus Reli	75,198	-	19,014	56,184
ARP Corvir Local Fis Rec Funds	1,781,602	2,778,677	825,243	3,735,036
ILHDT Carry Over	58,051	-	-	58,051
93.074 Public Health Prep	-	-	13,355	(13,355)
93.074 Preparedness/Ebola	1,596	-	-	1,596
Drug Prosecution Fund	1,213	-	-	1,213
Local Rd & Bdge Matching Grant	(19)	-	-	(19)
Comm Crossing Grant 2022	-	999,999	-	999,999
Comm Corrections Grant EVEN	-	182,700	182,493	207
Probation Funding Grant EVEN	581	56,119	56,367	333
Comm Corr Project Income	188,843	252,020	353,191	87,672
Comm Corrections Grant ODD	(3,355)	3,355	-	-
Comm Crossing Grant 2021	808,663	333,289	1,141,952	-
Sheep Escrow	-	4,950	-	4,950
Duke Foundation Grant	-	2,800	3,042	(242)
93.354 ELC COVID Reopening Sch	-	110,000	45,137	64,863
93.658 Foster Care-Title IV-E	-	531	-	531
<b>Totals</b>	<b>\$ 38,708,739</b>	<b>\$ 125,237,319</b>	<b>\$ 116,675,600</b>	<b>\$ 47,270,458</b>

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. *Negative Receipts and Disbursements***

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is a result of the correction of errors/adjusting entries. The errors made were corrected by reversing the original entry. Since the original entry and the correction were made at different times, a negative receipt or disbursement was shown on the ledger.

**Note 8. *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.

**Note 9. *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 2022 totaled \$1,547,000.

OTHER INFORMATION

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

	After Settlement Collections	Inmate Trust Fund	Commissary Account	Clerk Trust	County General
Cash and investments - beginning	\$ 1,070,095	\$ 29,589	\$ 130,809	\$ 628,567	\$ 2,660,152
Receipts:					
Taxes	1,245,216	-	-	-	9,386,836
Licenses and permits	-	-	-	-	492,667
Intergovernmental receipts	-	-	-	-	227,411
Charges for services	-	-	-	-	205,398
Fines and forfeits	-	-	-	-	1,083
Other receipts	-	536,274	487,889	2,738,235	968,013
Total receipts	<u>1,245,216</u>	<u>536,274</u>	<u>487,889</u>	<u>2,738,235</u>	<u>11,281,408</u>
Disbursements:					
Personal services	-	-	-	-	6,965,170
Supplies	-	-	-	-	126,942
Other services and charges	-	-	-	-	1,370,036
Capital outlay	-	-	-	-	123,832
Other disbursements	1,070,095	524,583	599,270	2,899,636	2,140,806
Total disbursements	<u>1,070,095</u>	<u>524,583</u>	<u>599,270</u>	<u>2,899,636</u>	<u>10,726,786</u>
Excess (deficiency) of receipts over (under) disbursements	<u>175,121</u>	<u>11,691</u>	<u>(111,381)</u>	<u>(161,401)</u>	<u>554,622</u>
Cash and investments - ending	<u>\$ 1,245,216</u>	<u>\$ 41,280</u>	<u>\$ 19,428</u>	<u>\$ 467,166</u>	<u>\$ 3,214,774</u>

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

	Police-Accident Report	LIT economic Dev	City & Town Court Costs	Clerks Record Perpetuation	Congressional School Interest
Cash and investments - beginning	\$ 3,913	\$ 967,563	\$ 3,936	\$ 115,475	\$ 12,866
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,116	1,040,272	7,726	21,319	264
Total receipts	3,116	1,040,272	7,726	21,319	264
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	2,345	-
Other services and charges	-	164,098	-	6,604	-
Capital outlay	-	92,400	-	1,500	-
Other disbursements	6,288	-	-	-	-
Total disbursements	6,288	256,498	-	10,449	-
Excess (deficiency) of receipts over (under) disbursements	(3,172)	783,774	7,726	10,870	264
Cash and investments - ending	\$ 741	\$ 1,751,337	\$ 11,662	\$ 126,345	\$ 13,130

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

	Congressional School Principle	Convention And Visitors Bureau	Inmates Phone Fund	County Sales Disclosure	Covered Bridge Fund	Cumulative Bridge
Cash and investments - beginning	\$ 20,741	\$ 527,716	\$ (27)	\$ 45,228	\$ 32,320	\$ 1,265,735
Receipts:						
Taxes	-	247,348	-	-	-	446,811
Licenses and permits	-	-	-	-	-	33,031
Intergovernmental receipts	-	-	-	-	-	4,547
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	411	4,542	7,010	1,850	51,006
Total receipts	-	247,759	4,542	7,010	1,850	535,395
Disbursements:						
Personal services	-	93,275	-	-	-	-
Supplies	-	3,026	-	-	-	-
Other services and charges	-	210,439	-	-	-	-
Capital outlay	-	1,898	-	-	-	1,254,370
Other disbursements	-	-	1,246	-	32,320	-
Total disbursements	-	308,638	1,246	-	32,320	1,254,370
Excess (deficiency) of receipts over (under) disbursements	-	(60,879)	3,296	7,010	(30,470)	(718,975)
Cash and investments - ending	\$ 20,741	\$ 466,837	\$ 3,269	\$ 52,238	\$ 1,850	\$ 546,760

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

	Cum Cap Development Fund	Drug Free Community	Emergency Plan/Right to Know	County Extradition	Police Firearms Training	Health
Cash and investments - beginning	\$ 562,238	\$ 100,803	\$ 11,470	\$ 3,062	\$ 703	\$ 489,662
Receipts:						
Taxes	235,247	-	-	-	-	401,024
Licenses and permits	17,391	-	-	-	-	29,647
Intergovernmental receipts	2,448	-	-	-	-	3,926
Charges for services	-	-	-	-	-	38,170
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,380,600	36,600	-	-	24,780	146,149
Total receipts	1,635,686	36,600	-	-	24,780	618,916
Disbursements:						
Personal services	-	14,800	-	-	-	313,548
Supplies	-	-	-	-	-	13,619
Other services and charges	-	21,214	1,149	-	-	30,079
Capital outlay	477,440	-	-	-	-	1,781
Other disbursements	300,000	-	-	-	13,093	149,273
Total disbursements	777,440	36,014	1,149	-	13,093	508,300
Excess (deficiency) of receipts over (under) disbursements	858,246	586	(1,149)	-	11,687	110,616
Cash and investments - ending	\$ 1,420,484	\$ 101,389	\$ 10,321	\$ 3,062	\$ 12,390	\$ 600,278

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

	ID Security Protection	Excess Levy	Local Road and Street	Public Safety County Portion	County Misdemeanant
Cash and investments - beginning	\$ 35,096	\$ 57,844	\$ 2,665,935	\$ 887,130	\$ 155,977
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	958,987	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,674	-	353,023	1,045,376	86,590
Total receipts	4,674	-	1,312,010	1,045,376	86,590
Disbursements:					
Personal services	-	-	-	215,574	-
Supplies	-	-	886,331	172,543	-
Other services and charges	-	-	166,860	268,379	-
Capital outlay	-	-	-	52,258	-
Other disbursements	1,582	-	-	344,460	63,192
Total disbursements	1,582	-	1,053,191	1,053,214	63,192
Excess (deficiency) of receipts over (under) disbursements	3,092	-	258,819	(7,838)	23,398
Cash and investments - ending	\$ 38,188	\$ 57,844	\$ 2,924,754	\$ 879,292	\$ 179,375

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

	Highway	Park Capital Nonreverting	Park Activity	Plat Book Maintenance	Rainy Day Fund (Excess Edit)	Recorder's Records Perpet
Cash and investments - beginning	\$ 2,282,249	\$ 3,675	\$ 14,345	\$ 30,055	\$ 2,157	\$ 414,015
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	300	-	-	-	-	-
Intergovernmental receipts	2,610,471	-	-	-	-	-
Charges for services	-	-	42,048	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	38,635	-	1,033	17,220	-	86,554
Total receipts	2,649,406	-	43,081	17,220	-	86,554
Disbursements:						
Personal services	1,314,621	-	-	-	-	-
Supplies	418,473	-	10,368	-	-	-
Other services and charges	288,280	-	17,675	-	-	-
Capital outlay	402,978	-	-	-	-	-
Other disbursements	500,000	-	-	15,492	2,000	40,439
Total disbursements	2,924,352	-	28,043	15,492	2,000	40,439
Excess (deficiency) of receipts over (under) disbursements	(274,946)	-	15,038	1,728	(2,000)	46,115
Cash and investments - ending	\$ 2,007,303	\$ 3,675	\$ 29,383	\$ 31,783	\$ 157	\$ 460,130

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

	Sex/Violent Offender Regis Fee	Supplemental Public Defender	Over payment of taxes	Surveyor's Corner Perpetuation	Tax Sale Certificate
Cash and investments - beginning	\$ 6,178	\$ 279,447	\$ 40,730	\$ 155,129	\$ 9,885
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,275	163,470	13,271	23,370	-
Total receipts	3,275	163,470	13,271	23,370	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,613	124,010	15,024	-	-
Total disbursements	5,613	124,010	15,024	-	-
Excess (deficiency) of receipts over (under) disbursements	(2,338)	39,460	(1,753)	23,370	-
Cash and investments - ending	\$ 3,840	\$ 318,907	\$ 38,977	\$ 178,499	\$ 9,885

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

	Tax Sale Redemption	Surplus Tax Sale	Vehicle Inspection	Guardian Ad Lim Court	County Officials Training Fund	Park And Recreation
Cash and investments - beginning	\$ 39,010	\$ 534,424	\$ 5,220	\$ 75	\$ 9,990	\$ 501,706
Receipts:						
Taxes	-	-	-	-	-	598,379
Licenses and permits	-	-	-	-	-	44,236
Intergovernmental receipts	-	-	-	-	-	6,345
Charges for services	-	-	-	-	-	29,407
Fines and forfeits	-	-	-	-	-	-
Other receipts	25,617	290,497	2,120	31,562	4,674	-
Total receipts	25,617	290,497	2,120	31,562	4,674	678,367
Disbursements:						
Personal services	-	-	-	-	-	296,836
Supplies	-	-	-	-	-	37,235
Other services and charges	-	-	-	-	10,502	127,632
Capital outlay	-	-	-	-	-	39,657
Other disbursements	27,714	369,800	2,125	31,562	-	122,346
Total disbursements	27,714	369,800	2,125	31,562	10,502	623,706
Excess (deficiency) of receipts over (under) disbursements	(2,097)	(79,303)	(5)	-	(5,828)	54,661
Cash and investments - ending	\$ 36,913	\$ 455,121	\$ 5,215	\$ 75	\$ 4,162	\$ 556,367

DECATUR 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	Reassessment 2015	Prosecutor Forfeiture	Opioid Restricted
Cash and investments - beginning	\$ 2,530	\$ 606,421	\$ 133,378	\$ 16,444	\$ -
Receipts:					
Taxes	-	-	232,089	-	-
Licenses and permits	-	-	17,158	-	-
Intergovernmental receipts	-	-	2,587	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	600	381,625	1,505	-	134,454
Total receipts	600	381,625	253,339	-	134,454
Disbursements:					
Personal services	-	353,317	40,949	-	-
Supplies	-	-	1,114	-	-
Other services and charges	-	18,791	156,773	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	3,388	-
Total disbursements	-	372,108	198,836	3,388	-
Excess (deficiency) of receipts over (under) disbursements	600	9,517	54,503	(3,388)	134,454
Cash and investments - ending	\$ 3,130	\$ 615,938	\$ 187,881	\$ 13,056	\$ 134,454

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

	Opioid Unrestricted	Probation Funding Grant Odd	Suptal Adult Probation Service	Suptal Juv Probation Service	20.608 DUI Task Force 20/21	Sheriff Donation
Cash and investments - beginning	\$ -	\$ 4,452	\$ 229,796	\$ 8,100	\$ 322	\$ 54
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	114,156	1,485	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	56,910	-	39,860	-	1,107	2,474
Total receipts	56,910	-	154,016	1,485	1,107	2,474
Disbursements:						
Personal services	-	-	119,979	525	-	-
Supplies	-	-	2,184	-	-	-
Other services and charges	-	-	3,444	385	-	-
Capital outlay	-	-	2,500	-	-	-
Other disbursements	-	-	6,450	288	-	1,177
Total disbursements	-	-	134,557	1,198	-	1,177
Excess (deficiency) of receipts over (under) disbursements	56,910	-	19,459	287	1,107	1,297
Cash and investments - ending	\$ 56,910	\$ 4,452	\$ 249,255	\$ 8,387	\$ 1,429	\$ 1,351

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

	Excess Revenue Sub Account	Special Non-Revert Health Ins	Build Decatur County	Payroll	Conseco	Child Support
Cash and investments - beginning	\$ 7,166,008	\$ 1,121,561	\$ 111,646	\$ -	\$ 1	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	144	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,579,950	3,815,198	-	5,955,269	5,026	20,308
Total receipts	4,579,950	3,815,342	-	5,955,269	5,026	20,308
Disbursements:						
Personal services	-	14,612	-	5,955,269	4,970	20,308
Supplies	-	-	-	-	-	-
Other services and charges	-	3,622,713	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,728,027	18	-	-	-	-
Total disbursements	2,728,027	3,637,343	-	5,955,269	4,970	20,308
Excess (deficiency) of receipts over (under) disbursements	1,851,923	177,999	-	-	56	-
Cash and investments - ending	\$ 9,017,931	\$ 1,299,560	\$ 111,646	\$ -	\$ 57	\$ -

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

	Federal Withholding	FICA - Sec. & Medicare	Local Withholding	Perf County	Sheriff Retirement	State Withholding
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	574,164	608,100	187,330	-	-	265,010
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	190,998	34,511	-
Total receipts	574,164	608,100	187,330	190,998	34,511	265,010
Disbursements:						
Personal services	574,164	608,100	187,330	190,811	33,311	265,010
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	574,164	608,100	187,330	190,811	33,311	265,010
Excess (deficiency) of receipts over (under) disbursements	-	-	-	187	1,200	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 187	\$ 1,200	\$ -

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

	Garnishment	Police Pension	State Settlement	County Wheel Tax	Commercial Vehicle Excise	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ 22,800	\$ 638,410	\$ 4,947	\$ -	\$ -
Receipts:						
Taxes	-	-	40,571,732	-	-	-
Licenses and permits	-	-	3,309,532	-	-	-
Intergovernmental receipts	-	-	-	1,412,693	212,903	79,010
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,497	17,795	151	-	-	-
Total receipts	4,497	17,795	43,881,415	1,412,693	212,903	79,010
Disbursements:						
Personal services	4,497	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	44,519,824	1,042,434	212,903	79,010
Total disbursements	4,497	-	44,519,824	1,042,434	212,903	79,010
Excess (deficiency) of receipts over (under) disbursements	-	17,795	(638,409)	370,259	-	-
Cash and investments - ending	\$ -	\$ 40,595	\$ 1	\$ 375,206	\$ -	\$ -

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

	LIT Property Tax Relief	State Fines And Forfeitures	Infraction Judgements	Overweight Vehicles	Special Death Benefits	State Sales Disclosure
Cash and investments - beginning	\$ 38,212	\$ 1,825	\$ 4,142	\$ -	\$ 135	\$ 950
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	552,211	1,765	27,074	1,530	1,515	6,990
Total receipts	552,211	1,765	27,074	1,530	1,515	6,990
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	544,916	3,365	29,726	1,000	1,455	7,350
Total disbursements	544,916	3,365	29,726	1,000	1,455	7,350
Excess (deficiency) of receipts over (under) disbursements	7,295	(1,600)	(2,652)	530	60	(360)
Cash and investments - ending	\$ 45,507	\$ 225	\$ 1,490	\$ 530	\$ 195	\$ 590

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

	Coroners Training Fund	Interstate Compact-State Share	State Mortgage Fee Fund	State Sex/Violent Offender	Child Restraint Fees	Inheritance Tax
Cash and investments - beginning	\$ 225	\$ 888	\$ 313	\$ -	\$ 100	\$ 6,145
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,622	188	3,025	191	175	-
Total receipts	2,622	188	3,025	191	175	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,437	1,075	3,338	191	250	-
Total disbursements	2,437	1,075	3,338	191	250	-
Excess (deficiency) of receipts over (under) disbursements	185	(887)	(313)	-	(75)	-
Cash and investments - ending	\$ 410	\$ 1	\$ -	\$ -	\$ 25	\$ 6,145

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

	Education Plate Fees	Riverboat Wagering Tax Sharing	Sheriff Tax Warrants	93.563 Title IV-D Incentive	93.563 Clerk Incentive	Dunn & Associates Plan Admin
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 104,623	\$ 102,570	\$ 634,770
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	148,933	-	12,806	12,806	-
Charges for services	-	-	7,570	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	94	108	2,228	-	387	4,347,751
Total receipts	94	149,041	9,798	12,806	13,193	4,347,751
Disbursements:						
Personal services	-	-	9,759	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	94	148,933	-	12,613	6,269	4,505,249
Total disbursements	94	148,933	9,759	12,613	6,269	4,505,249
Excess (deficiency) of receipts over (under) disbursements	-	108	39	193	6,924	(157,498)
Cash and investments - ending	\$ -	\$ 108	\$ 39	\$ 104,816	\$ 109,494	\$ 477,272

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

	Health Reimbursement Account	Excess Treasurer Cash Book	Special Purpose Tax (Jail)	Law Enforcement Cont Ed	Jury Pay Fund
Cash and investments - beginning	\$ 4,149	\$ 195,379	\$ 4,100,532	\$ 48,159	\$ 69,935
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1	-	4,519,231	6,945	3,872
Total receipts	1	-	4,519,231	6,945	3,872
Disbursements:					
Personal services	-	-	320,339	-	-
Supplies	-	-	324,427	-	-
Other services and charges	-	-	446,308	-	-
Capital outlay	-	-	1,588,480	-	-
Other disbursements	4,150	137,471	565,992	4,564	18,209
Total disbursements	4,150	137,471	3,245,546	4,564	18,209
Excess (deficiency) of receipts over (under) disbursements	(4,149)	(137,471)	1,273,685	2,381	(14,337)
Cash and investments - ending	\$ -	\$ 57,908	\$ 5,374,217	\$ 50,540	\$ 55,598

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

	MVH Restricted	Heritage Barns	Deferral/Diversion	Alcohol/Drug Services User Fee	Marijuana Eradication Program
Cash and investments - beginning	\$ 2,013,817	\$ 1,400	\$ 69,694	\$ 37	\$ 63,340
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,597,222	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	350	36,193	400	26,809
Total receipts	1,597,222	350	36,193	400	26,809
Disbursements:					
Personal services	-	-	3,299	-	584
Supplies	-	-	-	-	-
Other services and charges	1,096	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,071,824	-	24,392	-	3,100
Total disbursements	1,072,920	-	27,691	-	3,684
Excess (deficiency) of receipts over (under) disbursements	524,302	350	8,502	400	23,125
Cash and investments - ending	\$ 2,538,119	\$ 1,750	\$ 78,196	\$ 437	\$ 86,465

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

	Howard Watson Mem Tree-Service	Drug Buy Money	Animal Shelter Unrest Dona	Animal Shelter Restricted Dona	K-9 Donation	Local Health Maint Fund (odd)
Cash and investments - beginning	\$ 575	\$ 2,555	\$ 7,762	\$ 34,060	\$ 5,585	\$ 5,946
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	28,962	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	21,783	44	42,196
Total receipts	-	-	28,962	21,783	44	42,196
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	7,406	11,854	3,980	1,714
Total disbursements	-	-	7,406	11,854	3,980	1,714
Excess (deficiency) of receipts over (under) disbursements	-	-	21,556	9,929	(3,936)	40,482
Cash and investments - ending	\$ 575	\$ 2,555	\$ 29,318	\$ 43,989	\$ 1,649	\$ 46,428

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

	Park Gifts & Grants	Westport Cover Bridge Donation	Comm Emergency Response Team	Jail Operation Fund	Detention Center 2018 Sinking	TIF Board Sub Account
Cash and investments - beginning	\$ 19,393	\$ 13,579	\$ 747	\$ 13,580	\$ 9	\$ 12,353
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	100	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	82,496	25	-	7,683	1,547,424	3,212,950
Total receipts	82,596	25	-	7,683	1,547,424	3,212,950
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	52,263	13,604	-	700	1,547,019	2,162,500
Total disbursements	52,263	13,604	-	700	1,547,019	2,162,500
Excess (deficiency) of receipts over (under) disbursements	30,333	(13,579)	-	6,983	405	1,050,450
Cash and investments - ending	\$ 49,726	\$ -	\$ 747	\$ 20,563	\$ 414	\$ 1,062,803

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

	Decatur Co Project Acct RDC	Federal Adoptive Forfeiture	Co Sheriff Law Enforcement	Riverboat Wagering Co Share	Sheriff Drug Testing	Check Enforcement Fund
Cash and investments - beginning	\$ 351,299	\$ 291	\$ 237	\$ 136,137	\$ 1,804	\$ 6,987
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	66,384	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,857	-	2,732	-	-	-
Total receipts	2,857	-	2,732	66,384	-	-
Disbursements:						
Personal services	-	-	-	-	-	264
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	59,903	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	2,275	3,900	1,106	1,403
Total disbursements	-	-	2,275	63,803	1,106	1,667
Excess (deficiency) of receipts over (under) disbursements	2,857	-	457	2,581	(1,106)	(1,667)
Cash and investments - ending	\$ 354,156	\$ 291	\$ 694	\$ 138,718	\$ 698	\$ 5,320

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

	Community Transitional Program	Fair Grounds Administrative Bd	Comprehensive Plan	United Fund Det Center Grant	IT Network Engineer
Cash and investments - beginning	\$ 165,550	\$ 28,056	\$ 499	\$ 1,267	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	97,658	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	14,675	89,042	-	750	380,656
Total receipts	14,675	186,700	-	750	380,656
Disbursements:					
Personal services	-	9,848	-	2,017	198,886
Supplies	-	11,389	-	-	945
Other services and charges	-	86,417	-	-	7,642
Capital outlay	-	4,500	-	-	68,369
Other disbursements	-	54,965	-	-	50,000
Total disbursements	-	167,119	-	2,017	325,842
Excess (deficiency) of receipts over (under) disbursements	14,675	19,581	-	(1,267)	54,814
Cash and investments - ending	\$ 180,225	\$ 47,637	\$ 499	\$ -	\$ 54,814

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

	Decatur Co Redev TIF Bond Proc	County Wide 911	LHMF Carry Over	Health Savings Account	Aflac	Vision Insurance
Cash and investments - beginning	\$ 26,762	\$ 258,375	\$ 133,876	\$ -	\$ 8	\$ 225
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	466,829	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,500	557,000	-	145,468	11,085	19,848
Total receipts	22,500	1,023,829	-	145,468	11,085	19,848
Disbursements:						
Personal services	-	391,811	-	145,468	11,090	19,699
Supplies	-	4,055	-	-	-	-
Other services and charges	-	102,432	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	13,661	333,530	-	-	-	-
Total disbursements	13,661	831,828	-	145,468	11,090	19,699
Excess (deficiency) of receipts over (under) disbursements	8,839	192,001	-	-	(5)	149
Cash and investments - ending	\$ 35,601	\$ 450,376	\$ 133,876	\$ -	\$ 3	\$ 374

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

	Boston Mutual	Companion Life	Liberty National	YMCA	Anytime Fitness	FOP Dues
Cash and investments - beginning	\$ 10	\$ 52	\$ 2,301	\$ 23	\$ (2)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,603	4,650	22,646	13,723	3,124	10,531
Total receipts	10,603	4,650	22,646	13,723	3,124	10,531
Disbursements:						
Personal services	9,123	4,650	22,679	13,718	2,901	9,986
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,123	4,650	22,679	13,718	2,901	9,986
Excess (deficiency) of receipts over (under) disbursements	1,480	-	(33)	5	223	545
Cash and investments - ending	\$ 1,490	\$ 52	\$ 2,268	\$ 28	\$ 221	\$ 545

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

	AUL/Deferred Comp	Perf - Health Dept	Perf - Voluntary	BPPE Fee	Homestead Credit Rebate	LIT PTRC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 36	\$ -
Receipts:						
Taxes	-	-	-	-	-	1,725,657
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	37,757	7,610	43,160	50	-	-
Total receipts	37,757	7,610	43,160	50	-	1,725,657
Disbursements:						
Personal services	37,757	7,610	43,160	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,725,657
Total disbursements	37,757	7,610	43,160	-	-	1,725,657
Excess (deficiency) of receipts over (under) disbursements	-	-	-	50	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 50	\$ 36	\$ -

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

	LIT Certified Shares	Public Safety	LIT EDIT	20.608 DUI Task Force 21/22	20.600 CITLI/VSET 21/22	93.069 Public Health Pre 22/23
Cash and investments - beginning	\$ -	\$ -	\$ 3,608	\$ 985	\$ -	\$ (16,438)
Receipts:						
Taxes	7,040,679	-	1,725,657	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,725,657	-	11,944	10,812	25,000
Total receipts	<u>7,040,679</u>	<u>1,725,657</u>	<u>1,725,657</u>	<u>11,944</u>	<u>10,812</u>	<u>25,000</u>
Disbursements:						
Personal services	-	-	-	-	112	2,413
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,040,679	1,725,657	1,724,678	12,582	10,699	-
Total disbursements	<u>7,040,679</u>	<u>1,725,657</u>	<u>1,724,678</u>	<u>12,582</u>	<u>10,811</u>	<u>2,413</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	979	(638)	1	22,587
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,587</u>	<u>\$ 347</u>	<u>\$ 1</u>	<u>\$ 6,149</u>

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

	16.710 CHP Deputy 20/23	20.600 SAVE (even)	93.268 Immun Coop Agreements	20.205 Bridge Inspections	20.205 Bridge 236	20.205 Bridge Replacement & Re
Cash and investments - beginning	\$ (42,925)	\$ -	\$ 8,001	\$ 29,163	\$ 9,167	\$ 4,692
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,566	-	35,946	66,851	-
Total receipts	-	3,566	-	35,946	66,851	-
Disbursements:						
Personal services	54,740	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	33,609	-	-
Capital outlay	-	-	-	-	31,474	-
Other disbursements	-	3,566	-	-	-	-
Total disbursements	54,740	3,566	-	33,609	31,474	-
Excess (deficiency) of receipts over (under) disbursements	(54,740)	-	-	2,337	35,377	-
Cash and investments - ending	\$ (97,665)	\$ -	\$ 8,001	\$ 31,500	\$ 44,544	\$ 4,692

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

	93.268 Imm & Vacc for children	93.069 Public Health Pre 21/22	NACCHO	20.616 OBU 21/22	20.600 CITLI 20/21	20.616 OBU 20/21
Cash and investments - beginning	\$ (1,049)	\$ (7,843)	\$ -	\$ -	\$ 724	\$ (4,257)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	24,094	4,929	114	-
Total receipts	-	-	24,094	4,929	114	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	212	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,510	-	4,929	-	(4,257)
Total disbursements	-	1,722	-	4,929	-	(4,257)
Excess (deficiency) of receipts over (under) disbursements	-	(1,722)	24,094	-	114	4,257
Cash and investments - ending	\$ (1,049)	\$ (9,565)	\$ 24,094	\$ -	\$ 838	\$ -

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

	IN Local Health Dept Trus 2021	20.600 VSET (even)	Indiana Local Health Dept Trus	Bioterrorism Prepared Grant	90.401 Hava Title III	Hava Section 102
Cash and investments - beginning	\$ 1,298	\$ -	\$ -	\$ 30,649	\$ 45,746	\$ 190
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,057	1,938	-	-	-	-
Total receipts	9,057	1,938	-	-	-	-
Disbursements:						
Personal services	1,308	-	15,094	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,939	-	17,660	-	-
Total disbursements	1,308	1,939	15,094	17,660	-	-
Excess (deficiency) of receipts over (under) disbursements	7,749	(1)	(15,094)	(17,660)	-	-
Cash and investments - ending	\$ 9,047	\$ (1)	\$ (15,094)	\$ 12,989	\$ 45,746	\$ 190

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

	97.042 2016 EMPG Local Compet	16.034 Corona Emer Supp Grant	21.019&93.323 CaresAct corona	93.563 Prosecutor Incentive	21.019 IN Arts & Comm (COVID)
Cash and investments - beginning	\$ 2	\$ (52,060)	\$ 135,487	\$ 51,554	\$ 28,637
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	19,263	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	19,263	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	6,212	94,248	8,320	-
Total disbursements	-	6,212	94,248	8,320	-
Excess (deficiency) of receipts over (under) disbursements	-	(6,212)	(94,248)	10,943	-
Cash and investments - ending	\$ 2	\$ (58,272)	\$ 41,239	\$ 62,497	\$ 28,637

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

	Safety Aware Corona Virus Reli	ARP Corvir Local Fis Rec Funds	ILHDT Carry Over	93.074 Public Health Prep	93.074 Preparedness/Ebola
Cash and investments - beginning	\$ 75,198	\$ 1,781,602	\$ 58,051	\$ -	\$ 1,596
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,778,677	-	-	-
Total receipts	-	2,778,677	-	-	-
Disbursements:					
Personal services	-	28,835	-	12,800	-
Supplies	-	-	-	555	-
Other services and charges	-	143,234	-	-	-
Capital outlay	19,014	-	-	-	-
Other disbursements	-	653,174	-	-	-
Total disbursements	19,014	825,243	-	13,355	-
Excess (deficiency) of receipts over (under) disbursements	(19,014)	1,953,434	-	(13,355)	-
Cash and investments - ending	\$ 56,184	\$ 3,735,036	\$ 58,051	\$ (13,355)	\$ 1,596

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

	Drug Prosecution Fund	Local Rd & Bdge Matching Grant	Comm Crossing Grant 2022	Comm Corrections Grant EVEN	Probation Funding Grant EVEN
Cash and investments - beginning	\$ 1,213	\$ (19)	\$ -	\$ -	\$ 581
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	999,999	182,700	56,119
Total receipts	-	-	999,999	182,700	56,119
Disbursements:					
Personal services	-	-	-	182,493	42,424
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	13,943
Total disbursements	-	-	-	182,493	56,367
Excess (deficiency) of receipts over (under) disbursements	-	-	999,999	207	(248)
Cash and investments - ending	\$ 1,213	\$ (19)	\$ 999,999	\$ 207	\$ 333

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

	Comm Corr Project Income	Comm Corrections Grant ODD	Comm Crossing Grant 2021	Sheep Escrow
Cash and investments - beginning	\$ 188,843	\$ (3,355)	\$ 808,663	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	246,248	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	5,772	3,355	333,289	4,950
Total receipts	252,020	3,355	333,289	4,950
Disbursements:				
Personal services	90,980	-	-	-
Supplies	19,738	-	-	-
Other services and charges	85,809	-	828,663	-
Capital outlay	4,547	-	-	-
Other disbursements	152,117	-	313,289	-
Total disbursements	353,191	-	1,141,952	-
Excess (deficiency) of receipts over (under) disbursements	(101,171)	3,355	(808,663)	4,950
Cash and investments - ending	\$ 87,672	\$ -	\$ -	\$ 4,950

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

	Duke Foundation Grant	93.354 ELC COVID Reopening Sch	93.658 Foster Care- Title IV-E	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 38,708,739
Receipts:				
Taxes	-	-	-	63,856,675
Licenses and permits	-	-	-	3,943,962
Intergovernmental receipts	-	-	-	9,013,346
Charges for services	-	-	-	1,278,175
Fines and forfeits	-	-	-	1,083
Other receipts	2,800	110,000	531	47,144,078
Total receipts	2,800	110,000	531	125,237,319
Disbursements:				
Personal services	-	-	-	19,282,823
Supplies	-	-	-	2,035,289
Other services and charges	-	-	-	8,280,378
Capital outlay	-	-	-	4,166,998
Other disbursements	3,042	45,137	-	82,910,112
Total disbursements	3,042	45,137	-	116,675,600
Excess (deficiency) of receipts over (under) disbursements	(242)	64,863	531	8,561,719
Cash and investments - ending	\$ (242)	\$ 64,863	\$ 531	\$ 47,270,458

DECATUR 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>\$ 451,756</u>	<u>\$ -</u>

DECATUR COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Decatur County, Indiana Jail Building Corporation	New Jail	\$ 1,547,000	7/1/2020	1/1/2038
Total of annual lease payments		<u>\$ 1,547,000</u>		

Description of Debt Type	Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities: Revenue bonds	Honda TIF	\$ 10,010,906	\$ 1,230,443
Totals		<u>\$ 10,010,906</u>	<u>\$ 1,230,443</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/>.