

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DECATUR COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED

11/15/2019

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|----------------------------------|--|
| County Auditor | Janet S. Chadwell | 01-01-16 to 12-31-20 |
| County Treasurer | Brenda L. Dwenger | 07-31-17 to 12-31-20 |
| Clerk of the Circuit Court | Adina A. Roberts | 01-01-15 to 12-31-22 |
| County Sheriff | Gregory D. Allen Dave Durant | 01-01-15 to 12-31-18 01-01-19 to 12-31-22 |
| County Recorder | Denise Zeigler Dottie Robbins | 01-01-15 to 12-31-18 01-01-19 to 12-31-22 |
| President of the Board of County Commissioners | Richard J. Nobbe | 01-01-18 to 12-31-19 |
| President of the County Council | Ernest J. Gauck | 01-01-18 to 12-31-19 |



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DECATUR COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Decatur County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2018.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

October 9, 2019

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

DECATUR COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

| Fund | Cash and Investments 01-01-18 | Receipts | Disbursements | Cash and Investments 12-31-18 |
|--------------------------------|-------------------------------------|--------------|---------------|-------------------------------------|
| After Settlement Collections | \$ 1,160,977 | \$ 1,786,979 | \$ 1,160,977 | \$ 1,786,979 |
| Sheriff Inmate Trust | 14,184 | 325,278 | 324,547 | 14,915 |
| Jail Commissary | 22,743 | 82,304 | 60,585 | 44,462 |
| Clerk | 597,147 | 2,617,988 | 2,498,239 | 716,896 |
| Self Insurance Fund | - | 3,111,684 | 3,075,660 | 36,024 |
| County General | 1,207,665 | 9,078,793 | 9,389,194 | 897,264 |
| Police- Accident Report | 1,787 | 2,768 | 3,105 | 1,450 |
| CAGIT County Certified Shares | - | 868,617 | 22,407 | 846,210 |
| LIT economic Dev | 366,178 | 872,400 | 989,864 | 248,714 |
| Child Advocacy | 400 | - | - | 400 |
| City & Town Court Costs | - | 11,710 | 4,263 | 7,447 |
| Clerks Record Perpetuation | 68,991 | 32,036 | 25,291 | 75,736 |
| Congressional School Interest | 12,866 | - | - | 12,866 |
| Congressional School Principal | 20,741 | - | - | 20,741 |
| Convention And Visitors Bureau | 735,661 | 271,945 | 129,267 | 878,339 |
| Inmates Phone Fund | 69,487 | 23,576 | 21,199 | 71,864 |
| County Sales Disclosure | 26,983 | 4,020 | - | 31,003 |
| Covered Bridge Fund | 24,920 | 1,850 | - | 26,770 |
| Cumulative Bridge | 3,081,998 | 951,422 | 1,226,897 | 2,806,523 |
| Cum Cap Development Fund | 522,114 | 430,289 | 313,823 | 638,580 |
| 93.276 Drug Free Community | 49,485 | 35,610 | 29,611 | 55,484 |
| Emergency Plan/Right to Know | 8,365 | 4,437 | 1,578 | 11,224 |
| Enhanced Access | 872 | - | - | 872 |
| County Extradition | 5,400 | - | 2,339 | 3,061 |
| Police Firearms Training | 24,180 | 5,960 | 10,975 | 19,165 |
| Health | 78,309 | 431,052 | 361,327 | 148,034 |
| ID Security Protection | 20,253 | 4,411 | 1,100 | 23,564 |
| Excess Levy | 19,296 | 38,547 | - | 57,843 |
| Local Road and Street | 553,604 | 1,489,950 | 1,041,702 | 1,001,852 |
| County Misdemeanant | 129,590 | 90,628 | 88,953 | 131,265 |
| Highway | 3,077,333 | 3,172,636 | 2,515,318 | 3,734,651 |
| Park Capital Nonreverting | 3,675 | - | - | 3,675 |
| Park Activity | 17,054 | 42,463 | 49,304 | 10,213 |
| Plat Book Maintenance | 11,050 | 10,200 | 7,605 | 13,645 |
| Rainy Day Fund (Excess Edit) | 1,034,032 | 475,623 | 1,500,623 | 9,032 |
| Reassessment | 163,867 | 219,991 | 254,962 | 128,896 |
| Recorder's Records Perpet | 199,211 | 65,836 | 14,165 | 250,882 |
| Sex/Violent Offender Regis Fee | 10,361 | 2,335 | 967 | 11,729 |
| Supplemental Public Defender | 104,845 | 123,401 | 91,388 | 136,858 |
| Over payment of taxes | 68,719 | 111 | 21,865 | 46,965 |
| Surveyor's Corner Perpetuation | 70,244 | 21,920 | - | 92,164 |
| Tax Sale Certificate | 9,885 | - | - | 9,885 |
| Tax Sale Redemption | 39,016 | 15,194 | 15,199 | 39,011 |

DECATUR COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

| Fund | Cash and Investments 01-01-18 | Receipts | Disbursements | Cash and Investments 12-31-18 |
|--------------------------------|-------------------------------------|------------|---------------|-------------------------------------|
| Surplus Tax Sale | 88,569 | 310,231 | 125,181 | 273,619 |
| Guardian Ad Lim Court | (42) | 45,154 | 45,038 | 74 |
| County Officials Training Fund | 4,939 | 4,511 | 3,674 | 5,776 |
| Park And Recreation | 93,487 | 656,388 | 572,229 | 177,646 |
| Statewide 911 | 576,685 | 387,566 | 418,325 | 545,926 |
| Probation Administration Fund | 6,361 | 83,437 | 84,485 | 5,313 |
| Juvenile Prob User Fees | 6,831 | 4,720 | 4,697 | 6,854 |
| School Resource Officer | 14,324 | 81,000 | 107,238 | (11,914) |
| Local Health Maintenance Fund | 115,424 | 33,139 | 28,447 | 120,116 |
| Sheriff Donation | 8,897 | 4,677 | 6,524 | 7,050 |
| Excess Revenue Sub Account | 5,232,370 | 1,679,459 | 530,386 | 6,381,443 |
| Hospital Bond | 1,005,889 | - | 364,500 | 641,389 |
| Special Non-Revert Health Ins | (1,203,000) | 4,725,945 | 3,448,517 | 74,428 |
| Build Decatur County | 306,250 | - | 150,000 | 156,250 |
| Payroll | (11,548) | 4,421,325 | 4,409,777 | - |
| Conseco | - | 5,558 | 5,558 | - |
| Child Support | - | 26,811 | 26,811 | - |
| Federal Withholding | - | 471,769 | 471,769 | - |
| FICA - Soc. Sec. & Medicare | - | 458,861 | 458,861 | - |
| Local Withholding | - | 132,712 | 132,712 | - |
| Perf County | - | 148,195 | 148,195 | - |
| Sheriff Retirement | 6,637 | 24,177 | 30,631 | 183 |
| State Withholding | - | 193,236 | 193,236 | - |
| Garnishment | - | 129 | 129 | - |
| Police Pension | 33,424 | 49,894 | 76,496 | 6,822 |
| State Settlement | - | 32,956,776 | 32,956,776 | - |
| County Wheel Tax | - | 281,333 | 280,563 | 770 |
| Commercial Vehicle Excise | - | 173,849 | 173,849 | - |
| Financial Institution Tax | - | 39,924 | 39,924 | - |
| LIT Property Tax Relief | 17,642 | 458,445 | 462,990 | 13,097 |
| State Fines And Forfeitures | 38,419 | 2,933 | 41,149 | 203 |
| Infraction Judgements | 2,868 | 34,435 | 35,541 | 1,762 |
| Special Death Benefits | 180 | 2,436 | 2,426 | 190 |
| State Sales Disclosure | 330 | 3,990 | 3,990 | 330 |
| Coroners Training Fund | 262 | 3,138 | 3,168 | 232 |
| State Mortgage Fee Fund | 255 | 2,820 | 2,845 | 230 |
| State Sex/Violent Offender | 195 | 260 | 235 | 220 |
| Child Restraint Fees | 25 | 525 | 550 | - |
| Inheritance Tax | 6,145 | - | - | 6,145 |
| Education Plate Fees | - | 188 | 188 | - |
| Riverboat Wagering Tax Sharing | - | 152,482 | 152,482 | - |
| LIT PTRC | - | 1,424,743 | 1,424,743 | - |
| 93.563 Title IV-D Incentive | 96,441 | 13,714 | 10,124 | 100,031 |

DECATUR COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

| Fund | Cash and Investments 01-01-18 | Receipts | Disbursements | Cash and Investments 12-31-18 |
|--------------------------------|-------------------------------------|-----------|---------------|-------------------------------------|
| 93.563 Clerk Incentive | 89,926 | 13,714 | 10,295 | 93,345 |
| Special Purpose Tax (Jail) | - | 3,174,486 | 1,666,199 | 1,508,287 |
| Law Enforcement Cont Ed | 47,030 | 8,935 | 10,939 | 45,026 |
| Jury Pay Fund | 88,828 | 4,559 | 6,791 | 86,596 |
| Heritage Barns | 250 | 300 | - | 550 |
| Deferral/ Diversion | 56,129 | 49,988 | 52,639 | 53,478 |
| Probation User Fee | 52,867 | 153,988 | 114,580 | 92,275 |
| Marijuana Eradication Program | 10,020 | 11,487 | 11,500 | 10,007 |
| Howard Watson Mem Tree-Service | 575 | - | - | 575 |
| Animal Shelter Unrest Dona | - | 3,903 | 722 | 3,181 |
| Animal Shelter Restricted Dona | 13,531 | 32,150 | 37,965 | 7,716 |
| 20.608 Operation Pull Over | (3,331) | 3,438 | 14,304 | (14,197) |
| K-9 Donation | 1,608 | - | - | 1,608 |
| Park Gifts & Grants | 24,057 | 44,543 | 24,315 | 44,285 |
| Westport Cover Bridge Donation | 42,267 | - | - | 42,267 |
| Comm Emergency Response Team | 1,116 | 4,690 | 5,059 | 747 |
| Courthouse Rehab | - | 104,554 | 1,353,412 | (1,248,858) |
| TIF Board Sub Account | 836,425 | 1,858,373 | 1,760,000 | 934,798 |
| Decatur County Project Account | 337,055 | 5,367 | - | 342,422 |
| Federal Adoptive Forfeiture | 291 | - | - | 291 |
| Co Sheriff Law Enforcement | 23,078 | 3,854 | 6,202 | 20,730 |
| Riverboat Wagering Co Share | 147,950 | 69,879 | 88,489 | 129,340 |
| Sheriff Drug Testing | 2,370 | - | 85 | 2,285 |
| Check Enforcement Fund | 10,093 | - | 997 | 9,096 |
| Community Transitional Program | 31,875 | 33,725 | - | 65,600 |
| Highway Edit | 68,345 | 100,000 | 63,296 | 105,049 |
| Comprehensive Plan | 499 | - | - | 499 |
| Decatur Co Redev TIF Bond Proc | 20,248 | 15,000 | 1,961 | 33,287 |
| County Wide 911 | 78,713 | 709,171 | 664,226 | 123,658 |
| Health Savings Account | - | 110,433 | 110,433 | - |
| Aflac | - | 16,578 | 16,578 | - |
| Vision Insurance | 4 | 19,680 | 17,945 | 1,739 |
| Boston Mutual | 34 | 9,658 | 9,692 | - |
| Companion Life | - | 4,336 | 4,336 | - |
| Liberty National | 450 | 14,220 | 13,066 | 1,604 |
| YMCA | - | 15,390 | 15,390 | - |
| Anytime Fitness | 400 | 3,499 | 3,899 | - |
| FOP Dues | - | 5,962 | 5,970 | (8) |
| Deferred Comp/AUL | - | 48,967 | 48,967 | - |
| Perf | - | 4,753 | 4,753 | - |
| Perf - Voluntary | - | 21,391 | 21,391 | - |
| BPPE Late Fees | 75 | 1,350 | - | 1,425 |
| Homestead Credit Rebate | 36 | - | - | 36 |

DECATUR COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

| Fund | Cash and Investments 01-01-18 | Receipts | Disbursements | Cash and Investments 12-31-18 |
|---------------------------------|-------------------------------------|----------------------|----------------------|-------------------------------------|
| LIT Certified Shares | - | 5,812,953 | 5,812,953 | - |
| Public Safety | - | 1,424,743 | 1,424,743 | - |
| LIT EDIT | - | 1,432,641 | 1,431,797 | 844 |
| 20.616 Traffic safety/ Occupati | (858) | - | 5,322 | (6,180) |
| Indiana Local Health Dept Trus | 59,676 | 18,257 | 8,180 | 69,753 |
| 93.069 Public Health Prep | (14,897) | - | - | (14,897) |
| Bioterrorism Prepared Grant | 67,844 | - | - | 67,844 |
| Drug Free Grant | 250 | - | 250 | - |
| 90.401 Hava Title III | 103,028 | - | 50,385 | 52,643 |
| Hava Section 102 | 190 | - | - | 190 |
| 97.067 2016 SHSP Local Project | (25,442) | 25,442 | - | - |
| 97.042 2016 EMPG Local Compet | 2 | - | - | 2 |
| 93.563 Prosecutor Incentive | 62,933 | 20,632 | 32,995 | 50,570 |
| Child Safety Grant | 927 | - | - | 927 |
| Community Corrections Grant OD | 17,997 | 86,338 | 101,208 | 3,127 |
| Vetra Spec Reimbursment | - | 449 | 449 | - |
| Decatur Co Pedestrian Trail | 10,813 | - | 10,813 | - |
| Community Corrections Grant EV | 4,589 | 108,806 | 85,286 | 28,109 |
| Community Corrections Project | 292,941 | 200,200 | 492,539 | 602 |
| EMPG Competitive | (10,379) | 5,025 | - | (5,354) |
| 2013 District Admin | 272 | - | - | 272 |
| 2014 District Sustainment | (1,291) | - | - | (1,291) |
| 2014 District Training | (645) | - | - | (645) |
| 93.074 Public Health Prep/Base | 6,126 | 18,050 | 17,769 | 6,407 |
| 93.074 Preparedness/ Ebola | 3,327 | - | 796 | 2,531 |
| 2015 SHSP Co Base Competitive | 4,458 | - | - | 4,458 |
| 2015 SHSP District 9 Equipment | (1,291) | - | - | (1,291) |
| 2015 EMPG Competitive | (3,849) | 21,000 | - | 17,151 |
| Dec Co Owner- Occupied Rehab Pr | - | 5,197 | 5,197 | - |
| Probation Funding Grant EVEN | 12,285 | 23,765 | 23,543 | 12,507 |
| Probation Funding Grant ODD | - | 33,750 | 29,694 | 4,056 |
| 93.074 Public Health Prep Even | - | 8,197 | 6,210 | 1,987 |
| Drug Prosecution Fund | 1,213 | - | - | 1,213 |
| Comm Corrections Project 18/19 | - | 406,178 | 247,944 | 158,234 |
| Community Crossing Grant | 243,523 | 333,333 | 243,523 | 333,333 |
| Local Rd & Bdge Matching Grant | - | 997,543 | 987,914 | 9,629 |
| SHSP Project Grant | 5,442 | (10,000) | - | (4,558) |
| Totals | <u>\$ 22,903,745</u> | <u>\$ 93,879,669</u> | <u>\$ 89,875,164</u> | <u>\$ 26,908,250</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, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

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.

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.

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

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

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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:

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Funding Policy

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

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of some funds being set up for reimbursable grants, posting errors not corrected, and/or disbursements exceeding receipts due to the underestimate of current requirements. These deficits are to be repaid from future receipts.

Note 8. Restatements

For the year ended December 31, 2017, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

| Fund | Balance as of December 31, 2017 | Prior Period Adjustment | Balance as of January 1, 2018 |
|--------------------------------|------------------------------------|----------------------------|----------------------------------|
| Honda TIF Bonds | \$ 475,540 | \$ (475,540) | \$ - |
| Excess Revenue Sub Account | 4,717,644 | 514,726 | 5,232,370 |
| TIF Board Sub Account | 1,424 | 835,001 | 836,425 |
| Decatur County Project Account | 336,792 | 263 | 337,055 |

Note 9. Holding Corporation

The County has entered into a capital lease with the Decatur County, Indiana Building Corporation (the lessor) as of May 21, 2018. 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 will start as of July 1, 2020, and will total \$1,549,000 for the year.

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OTHER INFORMATION - UNAUDITED

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

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

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

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | After Settlement Collections | Sheriff Inmate Trust | Jail Commissary | Clerk |
|--|------------------------------------|----------------------------|--------------------|-------------------|
| Cash and investments - beginning | \$ 1,160,977 | \$ 14,184 | \$ 22,743 | \$ 597,147 |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | 1,786,979 | 325,278 | 82,304 | 2,617,988 |
| Total receipts | <u>1,786,979</u> | <u>325,278</u> | <u>82,304</u> | <u>2,617,988</u> |
| Disbursements: | | | | |
| Personal services | - | - | - | - |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | 1,160,977 | 324,547 | 60,585 | 2,498,239 |
| Total disbursements | <u>1,160,977</u> | <u>324,547</u> | <u>60,585</u> | <u>2,498,239</u> |
| Excess (deficiency) of receipts over disbursements | <u>626,002</u> | <u>731</u> | <u>21,719</u> | <u>119,749</u> |
| Cash and investments - ending | <u>\$ 1,786,979</u> | <u>\$ 14,915</u> | <u>\$ 44,462</u> | <u>\$ 716,896</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Self Insurance Fund | County General | Police- Accident Report | CAGIT County Certified Shares |
|---|---------------------------|-------------------|-------------------------------|--|
| Cash and investments - beginning | \$ - | \$ 1,207,665 | \$ 1,787 | \$ - |
| Receipts: | | | | |
| Taxes | - | 7,788,615 | - | - |
| Licenses and permits | - | 485,033 | - | - |
| Intergovernmental receipts | - | 198,397 | - | - |
| Charges for services | - | 181,923 | - | - |
| Other receipts | 3,111,684 | 424,825 | 2,768 | 868,617 |
| Total receipts | <u>3,111,684</u> | <u>9,078,793</u> | <u>2,768</u> | <u>868,617</u> |
| Disbursements: | | | | |
| Personal services | - | 7,048,525 | - | 22,407 |
| Supplies | - | 415,196 | - | - |
| Other services and charges | - | 1,675,680 | - | - |
| Capital outlay | - | 189,231 | - | - |
| Other disbursements | 3,075,660 | 60,562 | 3,105 | - |
| Total disbursements | <u>3,075,660</u> | <u>9,389,194</u> | <u>3,105</u> | <u>22,407</u> |
| Excess (deficiency) of receipts over disbursements | <u>36,024</u> | <u>(310,401)</u> | <u>(337)</u> | <u>846,210</u> |
| Cash and investments - ending | <u>\$ 36,024</u> | <u>\$ 897,264</u> | <u>\$ 1,450</u> | <u>\$ 846,210</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | LIT economic Dev | Child Advocacy | City & Town Court Costs | Clerks Record Perpetuation |
|---|------------------------|-------------------|-------------------------------------|----------------------------------|
| Cash and investments - beginning | \$ 366,178 | \$ 400 | \$ - | \$ 68,991 |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | 872,400 | - | 11,710 | 32,036 |
| Total receipts | <u>872,400</u> | <u>-</u> | <u>11,710</u> | <u>32,036</u> |
| Disbursements: | | | | |
| Personal services | - | - | - | 17,753 |
| Supplies | - | - | - | 4,687 |
| Other services and charges | 614,864 | - | - | 2,851 |
| Capital outlay | 275,000 | - | - | - |
| Other disbursements | 100,000 | - | 4,263 | - |
| Total disbursements | <u>989,864</u> | <u>-</u> | <u>4,263</u> | <u>25,291</u> |
| Excess (deficiency) of receipts over disbursements | <u>(117,464)</u> | <u>-</u> | <u>7,447</u> | <u>6,745</u> |
| Cash and investments - ending | <u>\$ 248,714</u> | <u>\$ 400</u> | <u>\$ 7,447</u> | <u>\$ 75,736</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Congressional School Interest | Congressional School Principal | Convention And Visitors Bureau | Inmates Phone Fund |
|---|-------------------------------------|--------------------------------------|---|--------------------------|
| Cash and investments - beginning | \$ 12,866 | \$ 20,741 | \$ 735,661 | \$ 69,487 |
| Receipts: | | | | |
| Taxes | - | - | 268,358 | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | - | - | 3,587 | 23,576 |
| Total receipts | - | - | 271,945 | 23,576 |
| Disbursements: | | | | |
| Personal services | - | - | 45,522 | - |
| Supplies | - | - | 2,538 | - |
| Other services and charges | - | - | 80,757 | - |
| Capital outlay | - | - | - | - |
| Other disbursements | - | - | 450 | 21,199 |
| Total disbursements | - | - | 129,267 | 21,199 |
| Excess (deficiency) of receipts over disbursements | - | - | 142,678 | 2,377 |
| Cash and investments - ending | \$ 12,866 | \$ 20,741 | \$ 878,339 | \$ 71,864 |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | County Sales Disclosure | Covered Bridge Fund | Cumulative Bridge | Cum Cap Development Fund |
|---|-------------------------------|---------------------------|----------------------|-----------------------------------|
| Cash and investments - beginning | \$ 26,983 | \$ 24,920 | \$ 3,081,998 | \$ 522,114 |
| Receipts: | | | | |
| Taxes | - | - | 408,094 | 229,282 |
| Licenses and permits | - | - | 37,108 | 20,848 |
| Intergovernmental receipts | - | - | 3,693 | 2,075 |
| Charges for services | - | - | 65,014 | - |
| Other receipts | 4,020 | 1,850 | 437,513 | 178,084 |
| Total receipts | <u>4,020</u> | <u>1,850</u> | <u>951,422</u> | <u>430,289</u> |
| Disbursements: | | | | |
| Personal services | - | - | - | - |
| Supplies | - | - | 626,333 | - |
| Other services and charges | - | - | 41,595 | - |
| Capital outlay | - | - | 555,352 | 312,278 |
| Other disbursements | - | - | 3,617 | 1,545 |
| Total disbursements | <u>-</u> | <u>-</u> | <u>1,226,897</u> | <u>313,823</u> |
| Excess (deficiency) of receipts over disbursements | <u>4,020</u> | <u>1,850</u> | <u>(275,475)</u> | <u>116,466</u> |
| Cash and investments - ending | <u>\$ 31,003</u> | <u>\$ 26,770</u> | <u>\$ 2,806,523</u> | <u>\$ 638,580</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | 93.276 Drug Free Community | Emergency Plan/Right to Know | Enhanced Access | County Extradition |
|--|-------------------------------------|---------------------------------------|--------------------|-----------------------|
| Cash and investments - beginning | \$ 49,485 | \$ 8,365 | \$ 872 | \$ 5,400 |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | 35,610 | 4,437 | - | - |
| Total receipts | <u>35,610</u> | <u>4,437</u> | <u>-</u> | <u>-</u> |
| Disbursements: | | | | |
| Personal services | 7,561 | - | - | - |
| Supplies | - | - | - | - |
| Other services and charges | 22,050 | 596 | - | - |
| Capital outlay | - | 982 | - | - |
| Other disbursements | - | - | - | 2,339 |
| Total disbursements | <u>29,611</u> | <u>1,578</u> | <u>-</u> | <u>2,339</u> |
| Excess (deficiency) of receipts over disbursements | <u>5,999</u> | <u>2,859</u> | <u>-</u> | <u>(2,339)</u> |
| Cash and investments - ending | <u>\$ 55,484</u> | <u>\$ 11,224</u> | <u>\$ 872</u> | <u>\$ 3,061</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Police Firearms Training | Health | ID Security Protection | Excess Levy |
|--|--------------------------------|-------------------|------------------------------|------------------|
| Cash and investments - beginning | \$ 24,180 | \$ 78,309 | \$ 20,253 | \$ 19,296 |
| Receipts: | | | | |
| Taxes | - | 302,826 | - | - |
| Licenses and permits | - | 27,536 | - | - |
| Intergovernmental receipts | - | 2,740 | - | - |
| Charges for services | 50 | 29,293 | - | - |
| Other receipts | 5,910 | 68,657 | 4,411 | 38,547 |
| Total receipts | <u>5,960</u> | <u>431,052</u> | <u>4,411</u> | <u>38,547</u> |
| Disbursements: | | | | |
| Personal services | - | 334,550 | - | - |
| Supplies | - | 7,410 | - | - |
| Other services and charges | - | 16,106 | - | - |
| Capital outlay | - | 151 | - | - |
| Other disbursements | 10,975 | 3,110 | 1,100 | - |
| Total disbursements | <u>10,975</u> | <u>361,327</u> | <u>1,100</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>(5,015)</u> | <u>69,725</u> | <u>3,311</u> | <u>38,547</u> |
| Cash and investments - ending | <u>\$ 19,165</u> | <u>\$ 148,034</u> | <u>\$ 23,564</u> | <u>\$ 57,843</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Local Road and Street | County Misdemeanant | Highway | Park Capital Nonreverting |
|--|--------------------------------|------------------------|---------------------|---------------------------------|
| Cash and investments - beginning | \$ 553,604 | \$ 129,590 | \$ 3,077,333 | \$ 3,675 |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | 450 | - |
| Intergovernmental receipts | 1,489,922 | - | 3,131,155 | - |
| Charges for services | - | - | - | - |
| Other receipts | 28 | 90,628 | 41,031 | - |
| Total receipts | <u>1,489,950</u> | <u>90,628</u> | <u>3,172,636</u> | <u>-</u> |
| Disbursements: | | | | |
| Personal services | - | - | 1,699,131 | - |
| Supplies | 827,715 | - | 229,978 | - |
| Other services and charges | 213,987 | - | 144,482 | - |
| Capital outlay | - | - | 441,727 | - |
| Other disbursements | - | 88,953 | - | - |
| Total disbursements | <u>1,041,702</u> | <u>88,953</u> | <u>2,515,318</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>448,248</u> | <u>1,675</u> | <u>657,318</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 1,001,852</u> | <u>\$ 131,265</u> | <u>\$ 3,734,651</u> | <u>\$ 3,675</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Park Activity | Plat Book Maintenance | Rainy Day Fund (Excess Edit) | Reassessment |
|--|------------------|-----------------------------|--|-------------------|
| Cash and investments - beginning | \$ 17,054 | \$ 11,050 | \$ 1,034,032 | \$ 163,867 |
| Receipts: | | | | |
| Taxes | - | - | - | 196,116 |
| Licenses and permits | - | - | - | 17,833 |
| Intergovernmental receipts | - | - | - | 1,775 |
| Charges for services | 38,230 | - | - | - |
| Other receipts | 4,233 | 10,200 | 475,623 | 4,267 |
| Total receipts | <u>42,463</u> | <u>10,200</u> | <u>475,623</u> | <u>219,991</u> |
| Disbursements: | | | | |
| Personal services | - | - | - | 31,990 |
| Supplies | 13,381 | - | - | 259 |
| Other services and charges | 35,923 | - | - | 220,117 |
| Capital outlay | - | - | - | 2,112 |
| Other disbursements | - | 7,605 | 1,500,623 | 484 |
| Total disbursements | <u>49,304</u> | <u>7,605</u> | <u>1,500,623</u> | <u>254,962</u> |
| Excess (deficiency) of receipts over disbursements | <u>(6,841)</u> | <u>2,595</u> | <u>(1,025,000)</u> | <u>(34,971)</u> |
| Cash and investments - ending | <u>\$ 10,213</u> | <u>\$ 13,645</u> | <u>\$ 9,032</u> | <u>\$ 128,896</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Recorder's Records Perpet | Sex/Violent Offender Regis Fee | Supplemental Public Defender | Over payment of taxes |
|---|---------------------------------|---|------------------------------------|--------------------------------|
| Cash and investments - beginning | \$ 199,211 | \$ 10,361 | \$ 104,845 | \$ 68,719 |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | 65,836 | 2,335 | 123,401 | 111 |
| Total receipts | <u>65,836</u> | <u>2,335</u> | <u>123,401</u> | <u>111</u> |
| Disbursements: | | | | |
| Personal services | - | - | - | - |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | 14,165 | 967 | 91,388 | 21,865 |
| Total disbursements | <u>14,165</u> | <u>967</u> | <u>91,388</u> | <u>21,865</u> |
| Excess (deficiency) of receipts over disbursements | <u>51,671</u> | <u>1,368</u> | <u>32,013</u> | <u>(21,754)</u> |
| Cash and investments - ending | <u>\$ 250,882</u> | <u>\$ 11,729</u> | <u>\$ 136,858</u> | <u>\$ 46,965</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Surveyor's Corner Perpetuation | Tax Sale Certificate | Tax Sale Redemption | Surplus Tax Sale |
|--|--------------------------------------|----------------------------|---------------------------|------------------------|
| Cash and investments - beginning | \$ 70,244 | \$ 9,885 | \$ 39,016 | \$ 88,569 |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | 21,920 | - | 15,194 | 310,231 |
| Total receipts | <u>21,920</u> | <u>-</u> | <u>15,194</u> | <u>310,231</u> |
| Disbursements: | | | | |
| Personal services | - | - | - | - |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | - | - | 15,199 | 125,181 |
| Total disbursements | <u>-</u> | <u>-</u> | <u>15,199</u> | <u>125,181</u> |
| Excess (deficiency) of receipts over disbursements | <u>21,920</u> | <u>-</u> | <u>(5)</u> | <u>185,050</u> |
| Cash and investments - ending | <u>\$ 92,164</u> | <u>\$ 9,885</u> | <u>\$ 39,011</u> | <u>\$ 273,619</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Guardian Ad Lim Court | County Officials Training Fund | Park And Recreation | Statewide 911 |
|--|--------------------------------|---|---------------------------|-------------------|
| Cash and investments - beginning | \$ (42) | \$ 4,939 | \$ 93,487 | \$ 576,685 |
| Receipts: | | | | |
| Taxes | - | - | 563,833 | - |
| Licenses and permits | - | - | 51,269 | - |
| Intergovernmental receipts | - | - | 5,102 | - |
| Charges for services | - | - | 32,836 | - |
| Other receipts | 45,154 | 4,511 | 3,348 | 387,566 |
| Total receipts | <u>45,154</u> | <u>4,511</u> | <u>656,388</u> | <u>387,566</u> |
| Disbursements: | | | | |
| Personal services | - | - | 422,026 | 315,761 |
| Supplies | - | - | 30,946 | - |
| Other services and charges | - | 1,845 | 94,928 | 20,092 |
| Capital outlay | - | - | 21,362 | 82,472 |
| Other disbursements | 45,038 | 1,829 | 2,967 | - |
| Total disbursements | <u>45,038</u> | <u>3,674</u> | <u>572,229</u> | <u>418,325</u> |
| Excess (deficiency) of receipts over disbursements | <u>116</u> | <u>837</u> | <u>84,159</u> | <u>(30,759)</u> |
| Cash and investments - ending | <u>\$ 74</u> | <u>\$ 5,776</u> | <u>\$ 177,646</u> | <u>\$ 545,926</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Probation Administration Fund | Juvenile Prob User Fees | School Resource Officer | Local Health Maintenance Fund |
|---|-------------------------------------|----------------------------------|-------------------------------|--|
| Cash and investments - beginning | \$ 6,361 | \$ 6,831 | \$ 14,324 | \$ 115,424 |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | 4,320 | - | - |
| Other receipts | 83,437 | 400 | 81,000 | 33,139 |
| Total receipts | <u>83,437</u> | <u>4,720</u> | <u>81,000</u> | <u>33,139</u> |
| Disbursements: | | | | |
| Personal services | 71,207 | 2,975 | 62,364 | - |
| Supplies | - | 521 | 7,279 | - |
| Other services and charges | - | 420 | - | 28,447 |
| Capital outlay | - | 781 | 37,595 | - |
| Other disbursements | 13,278 | - | - | - |
| Total disbursements | <u>84,485</u> | <u>4,697</u> | <u>107,238</u> | <u>28,447</u> |
| Excess (deficiency) of receipts over disbursements | <u>(1,048)</u> | <u>23</u> | <u>(26,238)</u> | <u>4,692</u> |
| Cash and investments - ending | <u>\$ 5,313</u> | <u>\$ 6,854</u> | <u>\$ (11,914)</u> | <u>\$ 120,116</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Sheriff Donation | Excess Revenue Sub Account | Hospital Bond | Special Non-Revert Health Ins |
|---|---------------------|-------------------------------------|-------------------|--|
| Cash and investments - beginning | \$ 8,897 | \$ 5,232,370 | \$ 1,005,889 | \$ (1,203,000) |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | 4,677 | 1,679,459 | - | 4,725,945 |
| Total receipts | <u>4,677</u> | <u>1,679,459</u> | <u>-</u> | <u>4,725,945</u> |
| Disbursements: | | | | |
| Personal services | - | - | - | - |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | 6,524 | 530,386 | 364,500 | 3,448,517 |
| Total disbursements | <u>6,524</u> | <u>530,386</u> | <u>364,500</u> | <u>3,448,517</u> |
| Excess (deficiency) of receipts over disbursements | <u>(1,847)</u> | <u>1,149,073</u> | <u>(364,500)</u> | <u>1,277,428</u> |
| Cash and investments - ending | <u>\$ 7,050</u> | <u>\$ 6,381,443</u> | <u>\$ 641,389</u> | <u>\$ 74,428</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Build Decatur County | Payroll | Conseco | Child Support |
|---|----------------------------|------------------|--------------|------------------|
| Cash and investments - beginning | \$ 306,250 | \$ (11,548) | \$ - | \$ - |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | - | 4,421,325 | 5,558 | 26,811 |
| Total receipts | <u>-</u> | <u>4,421,325</u> | <u>5,558</u> | <u>26,811</u> |
| Disbursements: | | | | |
| Personal services | - | 4,408,942 | 5,558 | 26,811 |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | 150,000 | 835 | - | - |
| Total disbursements | <u>150,000</u> | <u>4,409,777</u> | <u>5,558</u> | <u>26,811</u> |
| Excess (deficiency) of receipts over disbursements | <u>(150,000)</u> | <u>11,548</u> | <u>-</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 156,250</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Federal Withholding | FICA - Sec. Sec. & Medicare | Local Withholding | Perf County |
|--|------------------------|---|----------------------|----------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | 471,769 | 458,861 | 132,712 | - |
| Charges for services | - | - | - | - |
| Other receipts | - | - | - | 148,195 |
| Total receipts | <u>471,769</u> | <u>458,861</u> | <u>132,712</u> | <u>148,195</u> |
| Disbursements: | | | | |
| Personal services | 471,769 | 458,861 | 132,712 | 148,195 |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | - | - | - | - |
| Total disbursements | <u>471,769</u> | <u>458,861</u> | <u>132,712</u> | <u>148,195</u> |
| Excess (deficiency) of receipts over disbursements | - | - | - | - |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Sheriff Retirement | State Withholding | Garnishment | Police Pension |
|--|-----------------------|----------------------|-------------|-------------------|
| Cash and investments - beginning | \$ 6,637 | \$ - | \$ - | \$ 33,424 |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | 193,236 | - | - |
| Charges for services | - | - | - | - |
| Other receipts | 24,177 | - | 129 | 49,894 |
| Total receipts | <u>24,177</u> | <u>193,236</u> | <u>129</u> | <u>49,894</u> |
| Disbursements: | | | | |
| Personal services | 30,631 | 193,236 | 129 | - |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | - | - | - | 76,496 |
| Total disbursements | <u>30,631</u> | <u>193,236</u> | <u>129</u> | <u>76,496</u> |
| Excess (deficiency) of receipts over disbursements | <u>(6,454)</u> | <u>-</u> | <u>-</u> | <u>(26,602)</u> |
| Cash and investments - ending | <u>\$ 183</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 6,822</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | State Settlement | County Wheel Tax | Commercial Vehicle Excise | Financial Institution Tax |
|--|---------------------|------------------------|---------------------------------|---------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | |
| Taxes | 29,786,339 | - | - | - |
| Licenses and permits | 3,170,425 | - | - | - |
| Intergovernmental receipts | - | 281,333 | 173,849 | 39,924 |
| Charges for services | - | - | - | - |
| Other receipts | 12 | - | - | - |
| Total receipts | <u>32,956,776</u> | <u>281,333</u> | <u>173,849</u> | <u>39,924</u> |
| Disbursements: | | | | |
| Personal services | - | - | - | - |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | <u>32,956,776</u> | <u>280,563</u> | <u>173,849</u> | <u>39,924</u> |
| Total disbursements | <u>32,956,776</u> | <u>280,563</u> | <u>173,849</u> | <u>39,924</u> |
| Excess (deficiency) of receipts over disbursements | - | 770 | - | - |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ 770</u> | <u>\$ -</u> | <u>\$ -</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | LIT Property Tax Relief | State Fines And Forfeitures | Infraction Judgements | Special Death Benefits |
|---|----------------------------------|--------------------------------------|--------------------------|------------------------------|
| Cash and investments - beginning | \$ 17,642 | \$ 38,419 | \$ 2,868 | \$ 180 |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | 458,445 | 2,933 | 34,435 | 2,436 |
| Total receipts | <u>458,445</u> | <u>2,933</u> | <u>34,435</u> | <u>2,436</u> |
| Disbursements: | | | | |
| Personal services | - | - | - | - |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | 462,990 | 41,149 | 35,541 | 2,426 |
| Total disbursements | <u>462,990</u> | <u>41,149</u> | <u>35,541</u> | <u>2,426</u> |
| Excess (deficiency) of receipts over disbursements | <u>(4,545)</u> | <u>(38,216)</u> | <u>(1,106)</u> | <u>10</u> |
| Cash and investments - ending | <u>\$ 13,097</u> | <u>\$ 203</u> | <u>\$ 1,762</u> | <u>\$ 190</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | State Sales Disclosure | Coroners Training Fund | State Mortgage Fee Fund | State Sex/Violent Offender |
|---|------------------------------|------------------------------|----------------------------------|----------------------------------|
| Cash and investments - beginning | \$ 330 | \$ 262 | \$ 255 | \$ 195 |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | 3,990 | 3,138 | 2,820 | 260 |
| Total receipts | <u>3,990</u> | <u>3,138</u> | <u>2,820</u> | <u>260</u> |
| Disbursements: | | | | |
| Personal services | - | - | - | - |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | 3,990 | 3,168 | 2,845 | 235 |
| Total disbursements | <u>3,990</u> | <u>3,168</u> | <u>2,845</u> | <u>235</u> |
| Excess (deficiency) of receipts over disbursements | <u>-</u> | <u>(30)</u> | <u>(25)</u> | <u>25</u> |
| Cash and investments - ending | <u>\$ 330</u> | <u>\$ 232</u> | <u>\$ 230</u> | <u>\$ 220</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Child Restraint Fees | Inheritance Tax | Education Plate Fees | Riverboat Wagering Tax Sharing |
|--|----------------------------|--------------------|----------------------------|---|
| Cash and investments - beginning | \$ 25 | \$ 6,145 | \$ - | \$ - |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | 152,482 |
| Charges for services | - | - | - | - |
| Other receipts | 525 | - | 188 | - |
| Total receipts | <u>525</u> | <u>-</u> | <u>188</u> | <u>152,482</u> |
| Disbursements: | | | | |
| Personal services | - | - | - | - |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | 550 | - | 188 | 152,482 |
| Total disbursements | <u>550</u> | <u>-</u> | <u>188</u> | <u>152,482</u> |
| Excess (deficiency) of receipts over disbursements | <u>(25)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ 6,145</u> | <u>\$ -</u> | <u>\$ -</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | LIT PTRC | 93.563 Title IV-D Incentive | 93.563 Clerk Incentive | Special Purpose Tax (Jail) |
|--|------------------|--------------------------------------|------------------------------|-------------------------------------|
| Cash and investments - beginning | \$ - | \$ 96,441 | \$ 89,926 | \$ - |
| Receipts: | | | | |
| Taxes | 1,424,743 | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | 13,714 | 13,714 | - |
| Charges for services | - | - | - | - |
| Other receipts | - | - | - | 3,174,486 |
| Total receipts | <u>1,424,743</u> | <u>13,714</u> | <u>13,714</u> | <u>3,174,486</u> |
| Disbursements: | | | | |
| Personal services | - | - | - | - |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | 1,424,743 | 10,124 | 10,295 | 1,666,199 |
| Total disbursements | <u>1,424,743</u> | <u>10,124</u> | <u>10,295</u> | <u>1,666,199</u> |
| Excess (deficiency) of receipts over disbursements | <u>-</u> | <u>3,590</u> | <u>3,419</u> | <u>1,508,287</u> |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ 100,031</u> | <u>\$ 93,345</u> | <u>\$ 1,508,287</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Law Enforcement Cont Ed | Jury Pay Fund | Heritage Barns | Deferral/ Diversion |
|--|----------------------------------|---------------------|-------------------|------------------------|
| Cash and investments - beginning | \$ 47,030 | \$ 88,828 | \$ 250 | \$ 56,129 |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | 8,935 | 4,559 | 300 | 49,988 |
| Total receipts | <u>8,935</u> | <u>4,559</u> | <u>300</u> | <u>49,988</u> |
| Disbursements: | | | | |
| Personal services | - | - | - | - |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | 10,939 | 6,791 | - | 52,639 |
| Total disbursements | <u>10,939</u> | <u>6,791</u> | <u>-</u> | <u>52,639</u> |
| Excess (deficiency) of receipts over disbursements | <u>(2,004)</u> | <u>(2,232)</u> | <u>300</u> | <u>(2,651)</u> |
| Cash and investments - ending | <u>\$ 45,026</u> | <u>\$ 86,596</u> | <u>\$ 550</u> | <u>\$ 53,478</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Probation User Fee | Marijuana Eradication Program | Howard Watson Mem Tree-Service | Animal Shelter Unrest Dona |
|---|--------------------------|-------------------------------------|---|-------------------------------------|
| Cash and investments - beginning | \$ 52,867 | \$ 10,020 | \$ 575 | \$ - |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | 153,494 | - | - | - |
| Other receipts | 494 | 11,487 | - | 3,903 |
| Total receipts | <u>153,988</u> | <u>11,487</u> | <u>-</u> | <u>3,903</u> |
| Disbursements: | | | | |
| Personal services | 40,590 | - | - | - |
| Supplies | 2,340 | - | - | - |
| Other services and charges | 1,650 | - | - | - |
| Capital outlay | 3,691 | - | - | - |
| Other disbursements | 66,309 | 11,500 | - | 722 |
| Total disbursements | <u>114,580</u> | <u>11,500</u> | <u>-</u> | <u>722</u> |
| Excess (deficiency) of receipts over disbursements | <u>39,408</u> | <u>(13)</u> | <u>-</u> | <u>3,181</u> |
| Cash and investments - ending | <u>\$ 92,275</u> | <u>\$ 10,007</u> | <u>\$ 575</u> | <u>\$ 3,181</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Animal Shelter Restricted Dona | 20.608 Operation Pull Over | K-9 Donation | Park Gifts & Grants |
|---|---|-------------------------------------|-----------------|------------------------------|
| Cash and investments - beginning | \$ 13,531 | \$ (3,331) | \$ 1,608 | \$ 24,057 |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | 32,150 | 3,438 | - | 44,543 |
| Total receipts | <u>32,150</u> | <u>3,438</u> | <u>-</u> | <u>44,543</u> |
| Disbursements: | | | | |
| Personal services | - | - | - | - |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | 37,965 | 14,304 | - | 24,315 |
| Total disbursements | <u>37,965</u> | <u>14,304</u> | <u>-</u> | <u>24,315</u> |
| Excess (deficiency) of receipts over disbursements | <u>(5,815)</u> | <u>(10,866)</u> | <u>-</u> | <u>20,228</u> |
| Cash and investments - ending | <u>\$ 7,716</u> | <u>\$ (14,197)</u> | <u>\$ 1,608</u> | <u>\$ 44,285</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Westport Cover Bridge Donation | Comm Emergency Response Team | Courthouse Rehab | TIF Board Sub Account |
|---|---|---------------------------------------|---------------------|--------------------------------|
| Cash and investments - beginning | \$ 42,267 | \$ 1,116 | \$ - | \$ 836,425 |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | - | 4,690 | 104,554 | 1,858,373 |
| Total receipts | - | 4,690 | 104,554 | 1,858,373 |
| Disbursements: | | | | |
| Personal services | - | - | - | - |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | - | 5,059 | 1,353,412 | 1,760,000 |
| Total disbursements | - | 5,059 | 1,353,412 | 1,760,000 |
| Excess (deficiency) of receipts over disbursements | - | (369) | (1,248,858) | 98,373 |
| Cash and investments - ending | \$ 42,267 | \$ 747 | \$ (1,248,858) | \$ 934,798 |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Decatur County Project Account | Federal Adoptive Forfeiture | Co Sheriff Law Enforcement | Riverboat Wagering Co Share |
|---|---|-----------------------------------|-------------------------------------|--------------------------------------|
| Cash and investments - beginning | \$ 337,055 | \$ 291 | \$ 23,078 | \$ 147,950 |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | 69,879 |
| Charges for services | - | - | - | - |
| Other receipts | 5,367 | - | 3,854 | - |
| Total receipts | <u>5,367</u> | <u>-</u> | <u>3,854</u> | <u>69,879</u> |
| Disbursements: | | | | |
| Personal services | - | - | - | - |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | 61,850 |
| Capital outlay | - | - | - | 26,639 |
| Other disbursements | - | - | 6,202 | - |
| Total disbursements | <u>-</u> | <u>-</u> | <u>6,202</u> | <u>88,489</u> |
| Excess (deficiency) of receipts over disbursements | <u>5,367</u> | <u>-</u> | <u>(2,348)</u> | <u>(18,610)</u> |
| Cash and investments - ending | <u>\$ 342,422</u> | <u>\$ 291</u> | <u>\$ 20,730</u> | <u>\$ 129,340</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Sheriff Drug Testing | Check Enforcement Fund | Community Transitional Program | Highway Edit |
|---|----------------------------|------------------------------|--------------------------------------|-----------------|
| Cash and investments - beginning | \$ 2,370 | \$ 10,093 | \$ 31,875 | \$ 68,345 |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | - | - | 33,725 | 100,000 |
| Total receipts | - | - | 33,725 | 100,000 |
| Disbursements: | | | | |
| Personal services | - | - | - | - |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | 63,296 |
| Other disbursements | 85 | 997 | - | - |
| Total disbursements | 85 | 997 | - | 63,296 |
| Excess (deficiency) of receipts over disbursements | (85) | (997) | 33,725 | 36,704 |
| Cash and investments - ending | \$ 2,285 | \$ 9,096 | \$ 65,600 | \$ 105,049 |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Comprehensive Plan | Decatur Co Redev TIF Bond Proc | County Wide 911 | Health Savings Account |
|---|-----------------------|--|-----------------------|------------------------------|
| Cash and investments - beginning | \$ 499 | \$ 20,248 | \$ 78,713 | \$ - |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | 708,729 | - |
| Other receipts | - | 15,000 | 442 | 110,433 |
| Total receipts | - | 15,000 | 709,171 | 110,433 |
| Disbursements: | | | | |
| Personal services | - | - | 527,065 | 110,433 |
| Supplies | - | - | 2,949 | - |
| Other services and charges | - | - | 134,212 | - |
| Capital outlay | - | - | - | - |
| Other disbursements | - | 1,961 | - | - |
| Total disbursements | - | 1,961 | 664,226 | 110,433 |
| Excess (deficiency) of receipts over disbursements | - | 13,039 | 44,945 | - |
| Cash and investments - ending | \$ 499 | \$ 33,287 | \$ 123,658 | \$ - |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Aflac | Vision Insurance | Boston Mutual | Companion Life |
|---|---------------|---------------------|------------------|-------------------|
| Cash and investments - beginning | \$ - | \$ 4 | \$ 34 | \$ - |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | 16,578 | 19,680 | 9,658 | 4,336 |
| Total receipts | <u>16,578</u> | <u>19,680</u> | <u>9,658</u> | <u>4,336</u> |
| Disbursements: | | | | |
| Personal services | 16,578 | 17,945 | 9,692 | 4,336 |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | - | - | - | - |
| Total disbursements | <u>16,578</u> | <u>17,945</u> | <u>9,692</u> | <u>4,336</u> |
| Excess (deficiency) of receipts over disbursements | <u>-</u> | <u>1,735</u> | <u>(34)</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ 1,739</u> | <u>\$ -</u> | <u>\$ -</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Liberty National | YMCA | Anytime Fitness | FOP Dues |
|--|---------------------|---------------|--------------------|---------------|
| Cash and investments - beginning | \$ 450 | \$ - | \$ 400 | \$ - |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | 14,220 | 15,390 | 3,499 | 5,962 |
| Total receipts | <u>14,220</u> | <u>15,390</u> | <u>3,499</u> | <u>5,962</u> |
| Disbursements: | | | | |
| Personal services | 13,066 | 15,390 | 3,899 | 5,970 |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | - | - | - | - |
| Total disbursements | <u>13,066</u> | <u>15,390</u> | <u>3,899</u> | <u>5,970</u> |
| Excess (deficiency) of receipts over disbursements | <u>1,154</u> | <u>-</u> | <u>(400)</u> | <u>(8)</u> |
| Cash and investments - ending | <u>\$ 1,604</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (8)</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Deferred Comp/AUL | Perf | Perf - Voluntary | BPPE Late Fees |
|--|----------------------|--------------|------------------------|----------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ 75 |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | 48,967 | 4,753 | 21,391 | 1,350 |
| Total receipts | <u>48,967</u> | <u>4,753</u> | <u>21,391</u> | <u>1,350</u> |
| Disbursements: | | | | |
| Personal services | 48,967 | 4,753 | 21,391 | - |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | - | - | - | - |
| Total disbursements | <u>48,967</u> | <u>4,753</u> | <u>21,391</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,350</u> |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,425</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Homestead Credit Rebate | LIT Certified Shares | Public Safety | LIT EDIT |
|--|-------------------------------|----------------------------|------------------|------------------|
| Cash and investments - beginning | \$ 36 | \$ - | \$ - | \$ - |
| Receipts: | | | | |
| Taxes | - | 5,812,953 | - | 1,432,641 |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | - | - | 1,424,743 | - |
| Total receipts | <u>-</u> | <u>5,812,953</u> | <u>1,424,743</u> | <u>1,432,641</u> |
| Disbursements: | | | | |
| Personal services | - | - | - | - |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | - | 5,812,953 | 1,424,743 | 1,431,797 |
| Total disbursements | <u>-</u> | <u>5,812,953</u> | <u>1,424,743</u> | <u>1,431,797</u> |
| Excess (deficiency) of receipts over disbursements | <u>-</u> | <u>-</u> | <u>-</u> | <u>844</u> |
| Cash and investments - ending | <u>\$ 36</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 844</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | 20.616 Traffic safety/ Occupati | Indiana Local Health Dept Trus | 93.069 Public Health Prep | Bioterrorism Prepared Grant |
|--|--|--|------------------------------------|-----------------------------------|
| Cash and investments - beginning | \$ (858) | \$ 59,676 | \$ (14,897) | \$ 67,844 |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | - | 18,257 | - | - |
| Total receipts | - | 18,257 | - | - |
| Disbursements: | | | | |
| Personal services | - | 7,775 | - | - |
| Supplies | - | - | - | - |
| Other services and charges | - | 405 | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | 5,322 | - | - | - |
| Total disbursements | 5,322 | 8,180 | - | - |
| Excess (deficiency) of receipts over disbursements | (5,322) | 10,077 | - | - |
| Cash and investments - ending | \$ (6,180) | \$ 69,753 | \$ (14,897) | \$ 67,844 |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Drug Free Grant | 90.401 Hava Title III | Hava Section 102 | 97.067 2016 SHSP Local Project |
|--|-----------------------|--------------------------------|------------------------|--|
| Cash and investments - beginning | \$ 250 | \$ 103,028 | \$ 190 | \$ (25,442) |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | - | - | - | 25,442 |
| Total receipts | - | - | - | 25,442 |
| Disbursements: | | | | |
| Personal services | - | - | - | - |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | 250 | 50,385 | - | - |
| Total disbursements | 250 | 50,385 | - | - |
| Excess (deficiency) of receipts over disbursements | (250) | (50,385) | - | 25,442 |
| Cash and investments - ending | \$ - | \$ 52,643 | \$ 190 | \$ - |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | 97.042 2016 EMPG Local Compet | 93.563 Prosecutor Incentive | Child Safety Grant | Community Corrections Grant OD |
|--|---|-----------------------------------|--------------------------|---|
| Cash and investments - beginning | \$ 2 | \$ 62,933 | \$ 927 | \$ 17,997 |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | 20,632 | - | - |
| Charges for services | - | - | - | - |
| Other receipts | - | - | - | 86,338 |
| Total receipts | <u>-</u> | <u>20,632</u> | <u>-</u> | <u>86,338</u> |
| Disbursements: | | | | |
| Personal services | - | - | - | 101,208 |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | - | 32,995 | - | - |
| Total disbursements | <u>-</u> | <u>32,995</u> | <u>-</u> | <u>101,208</u> |
| Excess (deficiency) of receipts over disbursements | <u>-</u> | <u>(12,363)</u> | <u>-</u> | <u>(14,870)</u> |
| Cash and investments - ending | <u>\$ 2</u> | <u>\$ 50,570</u> | <u>\$ 927</u> | <u>\$ 3,127</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Vetra Spec Reimbursement | Decatur Co Pedestrian Trail | Community Corrections Grant EV | Community Corrections Project |
|--|--------------------------------|--------------------------------------|---|-------------------------------------|
| Cash and investments - beginning | \$ - | \$ 10,813 | \$ 4,589 | \$ 292,941 |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | 449 | - | 108,806 | 200,200 |
| Total receipts | <u>449</u> | <u>-</u> | <u>108,806</u> | <u>200,200</u> |
| Disbursements: | | | | |
| Personal services | - | - | 85,286 | - |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | 449 | 10,813 | - | 492,539 |
| Total disbursements | <u>449</u> | <u>10,813</u> | <u>85,286</u> | <u>492,539</u> |
| Excess (deficiency) of receipts over disbursements | <u>-</u> | <u>(10,813)</u> | <u>23,520</u> | <u>(292,339)</u> |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 28,109</u> | <u>\$ 602</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | EMPG Competitive | 2013 District Admin | 2014 District Sustainment | 2014 District Training |
|--|---------------------|---------------------------|---------------------------------|------------------------------|
| Cash and investments - beginning | \$ (10,379) | \$ 272 | \$ (1,291) | \$ (645) |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | 5,025 | - | - | - |
| Total receipts | <u>5,025</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Disbursements: | | | | |
| Personal services | - | - | - | - |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | - | - | - | - |
| Total disbursements | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>5,025</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ (5,354)</u> | <u>\$ 272</u> | <u>\$ (1,291)</u> | <u>\$ (645)</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | 93.074 Public Health Prep/Base | 93.074 Preparedness/ Ebola | 2015 SHSP Co Base Competitive | 2015 SHSP District 9 Equipment |
|--|---|----------------------------------|---|--|
| Cash and investments - beginning | \$ 6,126 | \$ 3,327 | \$ 4,458 | \$ (1,291) |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | 18,050 | - | - | - |
| Total receipts | <u>18,050</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Disbursements: | | | | |
| Personal services | 7,119 | - | - | - |
| Supplies | 878 | - | - | - |
| Other services and charges | 1,209 | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | 8,563 | 796 | - | - |
| Total disbursements | <u>17,769</u> | <u>796</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>281</u> | <u>(796)</u> | <u>-</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 6,407</u> | <u>\$ 2,531</u> | <u>\$ 4,458</u> | <u>\$ (1,291)</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | 2015 EMPG Competitive | Dec Co Owner- Occupied Rehab Pr | Probation Funding Grant EVEN | Probation Funding Grant ODD |
|--|-----------------------------|---|---------------------------------------|--------------------------------------|
| Cash and investments - beginning | \$ (3,849) | \$ - | \$ 12,285 | \$ - |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | - | - |
| Other receipts | 21,000 | 5,197 | 23,765 | 33,750 |
| Total receipts | <u>21,000</u> | <u>5,197</u> | <u>23,765</u> | <u>33,750</u> |
| Disbursements: | | | | |
| Personal services | - | - | 23,543 | 29,694 |
| Supplies | - | - | - | - |
| Other services and charges | - | - | - | - |
| Capital outlay | - | - | - | - |
| Other disbursements | - | 5,197 | - | - |
| Total disbursements | <u>-</u> | <u>5,197</u> | <u>23,543</u> | <u>29,694</u> |
| Excess (deficiency) of receipts over disbursements | <u>21,000</u> | <u>-</u> | <u>222</u> | <u>4,056</u> |
| Cash and investments - ending | <u>\$ 17,151</u> | <u>\$ -</u> | <u>\$ 12,507</u> | <u>\$ 4,056</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | 93.074 Public Health Prep Even | Drug Prosecution Fund | Comm Corrections Project 18/19 | Community Crossing Grant |
|--|--|-----------------------------|---|--------------------------------|
| Cash and investments - beginning | \$ - | \$ 1,213 | \$ - | \$ 243,523 |
| Receipts: | | | | |
| Taxes | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental receipts | - | - | - | - |
| Charges for services | - | - | 170,154 | - |
| Other receipts | 8,197 | - | 236,024 | 333,333 |
| Total receipts | <u>8,197</u> | <u>-</u> | <u>406,178</u> | <u>333,333</u> |
| Disbursements: | | | | |
| Personal services | 6,210 | - | 143,729 | - |
| Supplies | - | - | 8,448 | - |
| Other services and charges | - | - | 64,974 | - |
| Capital outlay | - | - | 7,834 | - |
| Other disbursements | - | - | 22,959 | 243,523 |
| Total disbursements | <u>6,210</u> | <u>-</u> | <u>247,944</u> | <u>243,523</u> |
| Excess (deficiency) of receipts over disbursements | <u>1,987</u> | <u>-</u> | <u>158,234</u> | <u>89,810</u> |
| Cash and investments - ending | <u>\$ 1,987</u> | <u>\$ 1,213</u> | <u>\$ 158,234</u> | <u>\$ 333,333</u> |

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

| | Local Rd & Bdge Matching Grant | SHSP Project Grant | Totals |
|---|--|--------------------------|----------------------|
| Cash and investments - beginning | \$ - | \$ 5,442 | \$ 22,903,745 |
| Receipts: | | | |
| Taxes | - | - | 48,213,800 |
| Licenses and permits | - | - | 3,810,502 |
| Intergovernmental receipts | - | - | 6,856,964 |
| Charges for services | - | - | 1,384,043 |
| Other receipts | 997,543 | (10,000) | 33,614,360 |
| Total receipts | <u>997,543</u> | <u>(10,000)</u> | <u>93,879,669</u> |
| Disbursements: | | | |
| Personal services | - | - | 17,203,255 |
| Supplies | - | - | 2,180,858 |
| Other services and charges | - | - | 3,479,040 |
| Capital outlay | - | - | 2,020,503 |
| Other disbursements | 987,914 | - | 64,991,508 |
| Total disbursements | <u>987,914</u> | <u>-</u> | <u>89,875,164</u> |
| Excess (deficiency) of receipts over disbursements | <u>9,629</u> | <u>(10,000)</u> | <u>4,004,505</u> |
| Cash and investments - ending | <u>\$ 9,629</u> | <u>\$ (4,558)</u> | <u>\$ 26,908,250</u> |

DECATUR COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

| Lessor | Purpose | Annual Lease Payment | Lease Beginning Date | Lease Ending Date |
|--|-----------------------|----------------------------|----------------------------|-------------------------|
| Governmental activities: | | | | |
| Decatur County, Indiana Building Corporation | Jail building project | \$ 1,549,000 | 7/1/2020 | 1/1/2038 |
| Total governmental activities | | <u>1,549,000</u> | | |
| Total of annual lease payments | | <u>\$ 1,549,000</u> | | |

| Description of Debt | | Ending Principal Balance | Principal and Interest Due Within One Year |
|-------------------------------|-----------|--------------------------------|---|
| Type | Purpose | | |
| Governmental activities: | | | |
| Revenue bonds | Honda TIF | \$ 15,249,129 | \$ 1,925,000 |
| Total governmental activities | | <u>15,249,129</u> | <u>1,925,000</u> |
| Totals | | <u>\$ 15,249,129</u> | <u>\$ 1,925,000</u> |

DECATUR COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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

| | <u>Ending Balance</u> |
|------------------------------------|-----------------------------|
| Governmental activities: | |
| Land | \$ 969,669 |
| Infrastructure | 24,943,684 |
| Buildings | 11,487,534 |
| Improvements other than buildings | 2,350,243 |
| Machinery, equipment, and vehicles | <u>11,267,371</u> |
| Total governmental activities | <u>51,018,501</u> |
| Total capital assets | <u><u>\$ 51,018,501</u></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/>.