

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DECATUR COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**  
09/24/2020



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Janet S. Chadwell	01-01-19 to 12-31-20
County Treasurer	Brenda L. Dwenger Jamie Boling	01-01-19 to 12-31-19 01-01-20 to 12-31-20
Clerk of the Circuit Court	Adina A. Roberts	01-01-19 to 12-31-20
County Sheriff	Dave Durant	01-01-19 to 12-31-20
County Recorder	Dottie Robbins	01-01-19 to 12-31-20
President of the Board of County Commissioners	Richard J. Nobbe	01-01-19 to 12-31-20
President of the County Council	Ernest J. Gauck Danny Peters	01-01-19 to 12-31-19 01-01-20 to 12-31-20



## 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, 2019, 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 the 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 2019.

***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, 2019, 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 Payables and Receivables, 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.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated September 15, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

September 15, 2020

## 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, 2019

Fund	Cash and Investments		Cash and Investments	
	01-01-19	Receipts	Disbursements	12-31-19
After Settlement Collections	\$ 1,786,979	\$ 1,285,893	\$ 1,786,979	\$ 1,285,893
Sheriff's Inmate Trust	14,915	357,695	351,206	21,404
Jail Commissary	44,463	87,876	84,227	48,112
Clerk's Trust	716,896	2,790,833	2,599,519	908,210
County General	897,264	11,910,833	11,769,859	1,038,238
Police-Accident Report	1,450	4,358	2,553	3,255
Public Safety County Portion	846,210	911,276	994,363	763,123
LIT Economic Dev	248,713	886,875	622,560	513,028
Child Advocacy	400	-	-	400
City & Town Court Costs	7,448	12,792	13,425	6,815
Clerks Record Perpetuation	75,736	28,439	16,098	88,077
Congressional School Interest	12,866	-	-	12,866
Congressional School Principal	20,741	-	-	20,741
Convention And Visitors Bureau	878,339	267,537	308,843	837,033
Inmates Phone Fund	71,864	23,734	45,612	49,986
County Sales Disclosure	31,003	3,960	-	34,963
Covered Bridge Fund	26,770	1,850	-	28,620
Cumulative Bridge	2,806,522	693,532	1,090,766	2,409,288
Cum Cap Development Fund	638,581	277,635	283,660	632,556
Drug Free Community	55,484	40,104	38,053	57,535
Emergency Plan/Right to Know	11,224	4,407	1,818	13,813
Enhanced Access	872	-	-	872
County Extradition	3,062	-	-	3,062
Police Firearms Training	19,165	5,763	20,472	4,456
Health	148,032	455,080	367,392	235,720
ID Security Protection	23,564	4,278	1,055	26,787
Excess Levy	57,844	-	-	57,844
Local Road and Street	1,001,852	1,726,587	954,384	1,774,055
County Misdemeanant	131,265	23,813	131,393	23,685
Highway	3,734,650	3,276,230	2,714,544	4,296,336
Park Capital Nonreverting	3,675	-	-	3,675
Park Activity	10,212	44,490	49,075	5,627
Plat Book Maintenance	13,645	13,568	13,710	13,503
Rainy Day Fund (Excess Edit)	9,032	-	-	9,032
Reassessment	128,896	233,649	242,367	120,178
Recorder's Records Perpet	250,882	62,540	13,484	299,938
Sex/Violent Offender Regis Fee	11,729	2,113	6,732	7,110
Supplemental Public Defender	136,858	115,869	117,299	135,428
Over payment of Taxes	46,965	1,022	25,330	22,657
Surveyor's Corner Perpetuation	92,164	21,185	12,459	100,890
Tax Sale Certificate	9,885	-	-	9,885
Tax Sale Redemption	39,010	28,268	28,268	39,010
Surplus Tax Sale	273,618	259,348	354,561	178,405
Vehicle Inspection	-	1,115	-	1,115
Guardian Ad Lim Court	75	41,509	41,509	75
County Officials Training Fund	5,776	4,624	3,975	6,425
Park And Recreation	177,645	695,335	614,256	258,724
Statewide 911	545,926	395,468	409,268	532,126
Prosecutor Forfeiture	-	1,532	1,242	290
Probation Administration Fund	5,312	95,859	81,430	19,741
Juvenile Prob User Fees	6,855	4,943	2,810	8,988
School Resource Officer	(11,915)	12,127	212	-
Local Health Maintenance Fund	120,116	33,139	31,113	122,142
Sheriff Donation	7,050	7,920	7,045	7,925
Excess Revenue Sub Account	6,381,443	1,864,352	582,497	7,663,298
Hospital Bond	641,389	-	641,389	-
Special Non-Revert Health Ins	74,427	4,235,199	3,648,972	660,654
Payroll	-	4,923,417	4,923,417	-
Conseco	-	5,027	5,026	1
Child Support	-	24,994	24,994	-

DECATUR COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Federal Withholding	-	527,740	527,740	-
FICA - Soc. Sec. & Medicare	-	509,940	509,940	-
Local Withholding	-	147,597	147,597	-
Perf County	-	169,915	167,713	2,202
Sheriff Retirement	183	28,087	20,668	7,602
State Withholding	-	216,575	216,575	-
Garnishment	-	750	750	-
Police Pension	6,822	26,665	21,454	12,033
State Settlement	-	35,083,097	35,083,097	-
County Wheel Tax	770	340,755	341,374	151
Commercial Vehicle Excise	-	211,630	211,630	-
Financial Institution Tax	-	52,124	52,124	-
LIT Property Tax Relief	13,097	465,973	469,845	9,225
State Fines And Forfeitures	203	3,427	3,030	600
Infraction Judgements	1,762	34,839	33,161	3,440
Special Death Benefits	190	2,270	2,270	190
State Sales Disclosure	330	3,880	3,860	350
Coroners Training Fund	232	2,304	2,189	347
State Mortgage Fee Fund	230	2,960	2,930	260
State Sex/Violent Offender	220	240	245	215
Child Restraint Fees	-	475	475	-
Inheritance Tax	6,145	-	-	6,145
Education Plate Fees	-	188	188	-
Riverboat Wagering Tax Sharing	-	152,482	152,482	-
LIT PTRC	-	1,454,827	1,454,827	-
93.563 Title IV-D Incentive	100,031	12,889	6,062	106,858
93.563 Clerk Incentive	93,345	12,889	16,496	89,738
Build Decatur County	156,250	-	30,100	126,150
Decatur Co Project Acct RDC	342,422	7,140	-	349,562
Self Insurance	36,024	3,619,435	3,237,490	417,969
Special Purpose Tax (Jail)	1,508,288	2,909,654	323,531	4,094,411
Law Enforcement Cont Ed	45,026	9,099	9,009	45,116
Jury Pay Fund	86,596	4,683	16,766	74,513
MVH Restricted	-	1,445,375	988,237	457,138
Heritage Barns	550	350	-	900
20.615 E-911 Grant Program	-	21,405	-	21,405
Deferral/Diversion	53,478	74,281	52,861	74,898
Probation User Fee	92,275	151,015	123,925	119,365
Marijuana Eradication Program	10,007	15,080	8,200	16,887
Howard Watson Mem Tree-Service	575	-	-	575
Animal Shelter Unrest Dona	3,181	276	1,754	1,703
Drug Buy Money	-	3,000	3,000	-
Animal Shelter Restricted Dona	7,715	54,628	54,015	8,328
20.608 Operation Pull Over	(14,198)	23,746	23,727	(14,179)
K-9 Donation	1,608	14,590	13,635	2,563
Park Gifts & Grants	44,285	141,776	160,793	25,268
Westport Cover Bridge Donation	42,267	-	-	42,267
Comm Emergency Response Team	747	-	-	747
Courthouse Rehab	(1,248,858)	325,000	-	(923,858)
TIF Board Sub Account	934,797	2,000,258	1,925,000	1,010,055
Federal Adoptive Forfeiture	291	-	-	291
Co Sheriff Law Enforcement	20,730	4,143	22,864	2,009
Riverboat Wagering Co Share	129,339	69,879	59,000	140,218
Sheriff Drug Testing	2,285	-	289	1,996
Check Enforcement Fund	9,096	-	1,200	7,896
Community Transitional Program	65,600	58,675	-	124,275
Highway Edit	105,049	25,000	130,049	-
Comprehensive Plan	499	-	-	499
Highway Edit	-	130,049	63,296	66,753

DECATUR COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-19			12-31-19
Decatur Co Redevel TIF Bond Proc	33,287	7,500	14,711	26,076
County Wide 911	123,658	786,503	808,907	101,254
Health Savings Account	-	112,856	112,856	-
Aflac	1	15,383	14,143	1,241
Vision Insurance	1,740	20,932	20,961	1,711
Boston Mutual	-	9,194	8,493	701
Companion Life	-	4,005	3,707	298
Liberty National	1,604	23,648	20,836	4,416
YMCA	-	19,106	17,587	1,519
Anytime Fitness	-	3,933	3,626	307
FOP Dues	(8)	6,581	6,020	553
Deferred Comp/AUL	-	48,280	48,280	-
Perf	-	5,022	5,022	-
Perf - Voluntary	-	28,930	28,930	-
BPPE Late Fees	1,425	-	1,425	-
Homestead Credit Rebate	36	-	-	36
LIT Certified Shares	-	5,935,693	5,935,693	-
Public Safety	-	1,454,827	1,454,827	-
LIT EDIT	844	1,456,164	1,455,293	1,715
20.616 Traffic Safety/Occupati	(6,180)	22,152	12,211	3,761
20.609 OP Belt Up	-	-	2,517	(2,517)
Indiana Local Health Dept Trus	69,754	18,257	16,333	71,678
93.069 Public Health Prep	(14,897)	-	-	(14,897)
Bioterrorism Prepared Grant	67,844	-	-	67,844
90.401 Hava Title III	52,643	-	6,897	45,746
Hava Section 102	190	-	-	190
97.042 2016 EMPG Local Compet	2	-	-	2
93.563 Prosecutor Incentive	50,570	19,818	29,066	41,322
Child Safety Grant	927	-	-	927
Community Corrections Grant OD	3,126	-	3,126	-
Community Corrections Grant EV	28,109	152,250	178,224	2,135
Community Corrections Project	602	-	1,181	(579)
EMPG Competitive	(5,353)	-	15,874	(21,227)
2013 District Admin	272	-	-	272
2014 District Sustainment	(1,291)	-	-	(1,291)
2014 District Training	(645)	-	-	(645)
93.074 Public Health Prep	6,407	-	6,407	-
93.074 Preparedness/Ebola	2,531	-	935	1,596
2015 SHSP Co Base Competitive	4,458	-	-	4,458
2015 SHSP District 9 Equipment	(1,292)	-	-	(1,292)
2015 EMPG Competitive	17,151	-	-	17,151
Probation Funding Grant EVEN	12,505	-	12,505	-
Probation Funding Grant ODD	4,056	53,189	55,969	1,276
PDM16-Decatur County	-	28,983	28,983	-
93.074 Public Health Prep Even	1,986	21,352	15,389	7,949
93.074 2016 PreDisaster Mitiga	-	15,000	15,000	-
Drug Prosecution Fund	1,213	-	-	1,213
14.228 Public Facilities Progr	-	263,628	263,628	-
Comm Corrections Project 18/19	158,234	351,343	424,265	85,312
Community Crossing Grant	333,333	715,787	700,144	348,976
Local Rd & Bdge Matching Grant	9,628	-	-	9,628
Community Crossing Grant Pro B	-	1,261,258	-	1,261,258
SHSP Project Grant	(4,558)	-	-	(4,558)
Totals	\$ 26,908,240	\$ 101,644,621	\$ 94,528,655	\$ 34,024,206

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.

**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.

DECATUR COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**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.

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.

DECATUR COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**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:

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

DECATUR COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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. 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. Annual lease payments in the amount of \$1,549,000 are due beginning July 1, 2020.

#### 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, 2019

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	County General	Police-Accident Report
Cash and investments - beginning	\$ 1,786,979	\$ 14,915	\$ 44,463	\$ 716,896	\$ 897,264	\$ 1,450
Receipts:						
Taxes	-	-	-	-	8,164,297	-
Licenses and permits	-	-	-	-	516,534	-
Intergovernmental receipts	-	-	-	-	226,651	-
Charges for services	-	-	-	-	116,096	-
Other receipts	1,285,893	357,695	87,876	2,790,833	2,887,255	4,358
Total receipts	1,285,893	357,695	87,876	2,790,833	11,910,833	4,358
Disbursements:						
Personal services	-	-	-	-	7,882,784	-
Supplies	-	-	-	-	392,583	-
Other services and charges	-	-	-	-	1,992,418	-
Capital outlay	-	-	-	-	200,614	-
Other disbursements	1,786,979	351,206	84,227	2,599,519	1,301,460	2,553
Total disbursements	1,786,979	351,206	84,227	2,599,519	11,769,859	2,553
Excess (deficiency) of receipts over disbursements	(501,086)	6,489	3,649	191,314	140,974	1,805
Cash and investments - ending	\$ 1,285,893	\$ 21,404	\$ 48,112	\$ 908,210	\$ 1,038,238	\$ 3,255

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Public Safety County Portion	LIT Economic Dev	Child Advocacy	City & Town Court Costs	Clerks Record Perpetuation	Congressional School Interest
Cash and investments - beginning	\$ 846,210	\$ 248,713	\$ 400	\$ 7,448	\$ 75,736	\$ 12,866
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	1,717	-
Other receipts	911,276	886,875	-	12,792	26,722	-
Total receipts	911,276	886,875	-	12,792	28,439	-
Disbursements:						
Personal services	951,363	-	-	-	195	-
Supplies	-	-	-	-	4,279	-
Other services and charges	43,000	391,310	-	-	1,272	-
Capital outlay	-	206,250	-	-	10,305	-
Other disbursements	-	25,000	-	13,425	47	-
Total disbursements	994,363	622,560	-	13,425	16,098	-
Excess (deficiency) of receipts over disbursements	(83,087)	264,315	-	(633)	12,341	-
Cash and investments - ending	\$ 763,123	\$ 513,028	\$ 400	\$ 6,815	\$ 88,077	\$ 12,866

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Congressional School Principal	Convention And Visitors Bureau	Inmates Phone Fund	County Sales Disclosure	Covered Bridge Fund	Cumulative Bridge
Cash and investments - beginning	\$ 20,741	\$ 878,339	\$ 71,864	\$ 31,003	\$ 26,770	\$ 2,806,522
Receipts:						
Taxes	-	225,884	-	-	-	414,265
Licenses and permits	-	-	-	-	-	37,022
Intergovernmental receipts	-	-	-	-	-	4,327
Charges for services	-	-	-	-	-	177,200
Other receipts	-	41,653	23,734	3,960	1,850	60,718
Total receipts	-	267,537	23,734	3,960	1,850	693,532
Disbursements:						
Personal services	-	57,036	-	-	-	-
Supplies	-	5,363	-	-	-	-
Other services and charges	-	244,424	-	-	-	14,647
Capital outlay	-	2,020	-	-	-	929,498
Other disbursements	-	-	45,612	-	-	146,621
Total disbursements	-	308,843	45,612	-	-	1,090,766
Excess (deficiency) of receipts over disbursements	-	(41,306)	(21,878)	3,960	1,850	(397,234)
Cash and investments - ending	\$ 20,741	\$ 837,033	\$ 49,986	\$ 34,963	\$ 28,620	\$ 2,409,288

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Cum Cap Development Fund	Drug Free Community	Emergency Plan/Right to Know	Enhanced Access	County Extradition	Police Firearms Training
Cash and investments - beginning	\$ 638,581	\$ 55,484	\$ 11,224	\$ 872	\$ 3,062	\$ 19,165
Receipts:						
Taxes	232,750	-	-	-	-	-
Licenses and permits	20,800	-	-	-	-	-
Intergovernmental receipts	2,431	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	21,654	40,104	4,407	-	-	5,763
Total receipts	277,635	40,104	4,407	-	-	5,763
Disbursements:						
Personal services	-	7,200	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	30,853	797	-	-	-
Capital outlay	283,660	-	1,021	-	-	-
Other disbursements	-	-	-	-	-	20,472
Total disbursements	283,660	38,053	1,818	-	-	20,472
Excess (deficiency) of receipts over disbursements	(6,025)	2,051	2,589	-	-	(14,709)
Cash and investments - ending	\$ 632,556	\$ 57,535	\$ 13,813	\$ 872	\$ 3,062	\$ 4,456

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Health	ID Security Protection	Excess Levy	Local Road and Street	County Misdemeanant	Highway
Cash and investments - beginning	\$ 148,032	\$ 23,564	\$ 57,844	\$ 1,001,852	\$ 131,265	\$ 3,734,650
Receipts:						
Taxes	324,971	-	-	-	-	-
Licenses and permits	29,042	-	-	-	-	350
Intergovernmental receipts	3,394	-	-	1,726,587	-	2,747,438
Charges for services	32,300	-	-	-	-	20,621
Other receipts	65,373	4,278	-	-	23,813	507,821
Total receipts	455,080	4,278	-	1,726,587	23,813	3,276,230
Disbursements:						
Personal services	344,198	-	-	-	-	1,791,648
Supplies	5,176	-	-	793,034	-	315,524
Other services and charges	17,074	-	-	161,350	-	168,848
Capital outlay	687	-	-	-	-	71,840
Other disbursements	257	1,055	-	-	131,393	366,684
Total disbursements	367,392	1,055	-	954,384	131,393	2,714,544
Excess (deficiency) of receipts over disbursements	87,688	3,223	-	772,203	(107,580)	561,686
Cash and investments - ending	\$ 235,720	\$ 26,787	\$ 57,844	\$ 1,774,055	\$ 23,685	\$ 4,296,336

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Park Capital Nonreverting	Park Activity	Plat Book Maintenance	Rainy Day Fund (Excess Edit)	Reassessment	Recorder's Records Perpet
Cash and investments - beginning	\$ 3,675	\$ 10,212	\$ 13,645	\$ 9,032	\$ 128,896	\$ 250,882
Receipts:						
Taxes	-	-	-	-	209,328	-
Licenses and permits	-	-	-	-	18,707	-
Intergovernmental receipts	-	-	-	-	2,186	-
Charges for services	-	41,682	-	-	-	-
Other receipts	-	2,808	13,568	-	3,428	62,540
Total receipts	-	44,490	13,568	-	233,649	62,540
Disbursements:						
Personal services	-	-	-	-	35,198	-
Supplies	-	16,144	-	-	1,551	-
Other services and charges	-	32,931	-	-	203,335	-
Capital outlay	-	-	-	-	2,283	-
Other disbursements	-	-	13,710	-	-	13,484
Total disbursements	-	49,075	13,710	-	242,367	13,484
Excess (deficiency) of receipts over disbursements	-	(4,585)	(142)	-	(8,718)	49,056
Cash and investments - ending	\$ 3,675	\$ 5,627	\$ 13,503	\$ 9,032	\$ 120,178	\$ 299,938

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Sex/Violent Offender Regis Fee	Supplemental Public Defender	Over payment of Taxes	Surveyor's Corner Perpetuation	Tax Sale Certificate	Tax Sale Redemption
Cash and investments - beginning	\$ 11,729	\$ 136,858	\$ 46,965	\$ 92,164	\$ 9,885	\$ 39,010
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	2,113	115,869	1,022	21,185	-	28,268
Total receipts	2,113	115,869	1,022	21,185	-	28,268
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,732	117,299	25,330	12,459	-	28,268
Total disbursements	6,732	117,299	25,330	12,459	-	28,268
Excess (deficiency) of receipts over disbursements	(4,619)	(1,430)	(24,308)	8,726	-	-
Cash and investments - ending	\$ 7,110	\$ 135,428	\$ 22,657	\$ 100,890	\$ 9,885	\$ 39,010

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Surplus Tax Sale	Vehicle Inspection	Guardian Ad Lim Court	County Officials Training Fund	Park And Recreation	Statewide 911
Cash and investments - beginning	\$ 273,618	\$ -	\$ 75	\$ 5,776	\$ 177,645	\$ 545,926
Receipts:						
Taxes	-	-	-	-	604,563	-
Licenses and permits	-	-	-	-	54,029	-
Intergovernmental receipts	-	-	-	-	6,314	-
Charges for services	-	-	-	-	30,429	-
Other receipts	259,348	1,115	41,509	4,624	-	395,468
Total receipts	259,348	1,115	41,509	4,624	695,335	395,468
Disbursements:						
Personal services	-	-	-	-	427,646	349,643
Supplies	-	-	-	-	31,779	-
Other services and charges	-	-	-	3,931	107,494	38,220
Capital outlay	-	-	-	-	47,337	-
Other disbursements	354,561	-	41,509	44	-	21,405
Total disbursements	354,561	-	41,509	3,975	614,256	409,268
Excess (deficiency) of receipts over disbursements	(95,213)	1,115	-	649	81,079	(13,800)
Cash and investments - ending	\$ 178,405	\$ 1,115	\$ 75	\$ 6,425	\$ 258,724	\$ 532,126

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Prosecutor Forfeiture	Probation Administration Fund	Juvenile Prob User Fees	School Resource Officer	Local Health Maintenance Fund	Sheriff Donation
Cash and investments - beginning	\$ -	\$ 5,312	\$ 6,855	\$ (11,915)	\$ 120,116	\$ 7,050
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	4,943	-	-	-
Other receipts	1,532	95,859	-	12,127	33,139	7,920
Total receipts	1,532	95,859	4,943	12,127	33,139	7,920
Disbursements:						
Personal services	-	75,917	566	-	-	-
Supplies	-	-	639	212	-	-
Other services and charges	-	-	420	-	30,842	-
Capital outlay	-	-	1,185	-	271	-
Other disbursements	1,242	5,513	-	-	-	7,045
Total disbursements	1,242	81,430	2,810	212	31,113	7,045
Excess (deficiency) of receipts over disbursements	290	14,429	2,133	11,915	2,026	875
Cash and investments - ending	\$ 290	\$ 19,741	\$ 8,988	\$ -	\$ 122,142	\$ 7,925

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Excess Revenue Sub Account	Hospital Bond	Special Non-Revert Health Ins	Payroll	Conseco	Child Support
Cash and investments - beginning	\$ 6,381,443	\$ 641,389	\$ 74,427	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	1,864,352	-	4,235,199	4,923,417	5,027	24,994
Total receipts	1,864,352	-	4,235,199	4,923,417	5,027	24,994
Disbursements:						
Personal services	-	-	9,168	4,923,417	5,026	24,994
Supplies	-	-	-	-	-	-
Other services and charges	-	-	3,618,566	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	582,497	641,389	21,238	-	-	-
Total disbursements	582,497	641,389	3,648,972	4,923,417	5,026	24,994
Excess (deficiency) of receipts over disbursements	1,281,855	(641,389)	586,227	-	1	-
Cash and investments - ending	\$ 7,663,298	\$ -	\$ 660,654	\$ -	\$ 1	\$ -

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Federal Withholding	FICA - Soc. Sec. & Medicare	Local Withholding	Perf County	Sheriff Retirement	State Withholding
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 183	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	527,740	509,940	147,597	-	-	216,575
Charges for services	-	-	-	-	-	-
Other receipts	-	-	-	169,915	28,087	-
Total receipts	527,740	509,940	147,597	169,915	28,087	216,575
Disbursements:						
Personal services	527,740	509,940	147,597	167,713	20,668	216,575
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	527,740	509,940	147,597	167,713	20,668	216,575
Excess (deficiency) of receipts over disbursements	-	-	-	2,202	7,419	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 2,202	\$ 7,602	\$ -

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Garnishment	Police Pension	State Settlement	County Wheel Tax	Commercial Vehicle Excise	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ 6,822	\$ -	\$ 770	\$ -	\$ -
Receipts:						
Taxes	-	-	31,766,308	-	-	-
Licenses and permits	-	-	3,316,789	-	-	-
Intergovernmental receipts	-	-	-	340,755	211,630	52,124
Charges for services	-	-	-	-	-	-
Other receipts	750	26,665	-	-	-	-
Total receipts	750	26,665	35,083,097	340,755	211,630	52,124
Disbursements:						
Personal services	750	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	21,454	35,083,097	341,374	211,630	52,124
Total disbursements	750	21,454	35,083,097	341,374	211,630	52,124
Excess (deficiency) of receipts over disbursements	-	5,211	-	(619)	-	-
Cash and investments - ending	\$ -	\$ 12,033	\$ -	\$ 151	\$ -	\$ -

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	LIT Property Tax Relief	State Fines And Forfeitures	Infraction Judgements	Special Death Benefits	State Sales Disclosure	Coroners Training Fund
Cash and investments - beginning	\$ 13,097	\$ 203	\$ 1,762	\$ 190	\$ 330	\$ 232
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	465,973	3,427	34,839	2,270	3,880	2,304
Total receipts	465,973	3,427	34,839	2,270	3,880	2,304
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	469,845	3,030	33,161	2,270	3,860	2,189
Total disbursements	469,845	3,030	33,161	2,270	3,860	2,189
Excess (deficiency) of receipts over disbursements	(3,872)	397	1,678	-	20	115
Cash and investments - ending	\$ 9,225	\$ 600	\$ 3,440	\$ 190	\$ 350	\$ 347

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	State Mortgage Fee Fund	State Sex/Violent Offender	Child Restraint Fees	Inheritance Tax	Education Plate Fees	Riverboat Wagering Tax Sharing
Cash and investments - beginning	\$ 230	\$ 220	\$ -	\$ 6,145	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	152,482
Charges for services	-	-	-	-	-	-
Other receipts	2,960	240	475	-	188	-
Total receipts	2,960	240	475	-	188	152,482
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,930	245	475	-	188	152,482
Total disbursements	2,930	245	475	-	188	152,482
Excess (deficiency) of receipts over disbursements	30	(5)	-	-	-	-
Cash and investments - ending	\$ 260	\$ 215	\$ -	\$ 6,145	\$ -	\$ -

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	LIT PTRC	93.563 Title IV-D Incentive	93.563 Clerk Incentive	Build Decatur County	Decatur Co Project RDC	Self Insurance
Cash and investments - beginning	\$ -	\$ 100,031	\$ 93,345	\$ 156,250	\$ 342,422	\$ 36,024
Receipts:						
Taxes	1,454,827	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	12,889	12,889	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	-	-	7,140	3,619,435
Total receipts	<u>1,454,827</u>	<u>12,889</u>	<u>12,889</u>	<u>-</u>	<u>7,140</u>	<u>3,619,435</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,454,827	6,062	16,496	30,100	-	3,237,490
Total disbursements	<u>1,454,827</u>	<u>6,062</u>	<u>16,496</u>	<u>30,100</u>	<u>-</u>	<u>3,237,490</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>6,827</u>	<u>(3,607)</u>	<u>(30,100)</u>	<u>7,140</u>	<u>381,945</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 106,858</u>	<u>\$ 89,738</u>	<u>\$ 126,150</u>	<u>\$ 349,562</u>	<u>\$ 417,969</u>

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Special Purpose Tax (Jail)	Law Enforcement Cont Ed	Jury Pay Fund	MVH Restricted	Heritage Barns	20.615 E-911 Grant Program
Cash and investments - beginning	\$ 1,508,288	\$ 45,026	\$ 86,596	\$ -	\$ 550	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,445,375	-	-
Charges for services	-	-	-	-	-	-
Other receipts	2,909,654	9,099	4,683	-	350	21,405
Total receipts	2,909,654	9,099	4,683	1,445,375	350	21,405
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	18,249	-	-	-	-	-
Capital outlay	305,282	-	-	-	-	-
Other disbursements	-	9,009	16,766	988,237	-	-
Total disbursements	323,531	9,009	16,766	988,237	-	-
Excess (deficiency) of receipts over disbursements	2,586,123	90	(12,083)	457,138	350	21,405
Cash and investments - ending	\$ 4,094,411	\$ 45,116	\$ 74,513	\$ 457,138	\$ 900	\$ 21,405

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Deferral/Diversion	Probation User Fee	Marijuana Eradication Program	Howard Watson Mem Tree-Service	Animal Shelter Unrest Dona	Drug Buy Money
Cash and investments - beginning	\$ 53,478	\$ 92,275	\$ 10,007	\$ 575	\$ 3,181	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	138,100	-	-	-	-
Other receipts	74,281	12,915	15,080	-	276	3,000
Total receipts	74,281	151,015	15,080	-	276	3,000
Disbursements:						
Personal services	-	44,356	-	-	-	-
Supplies	-	1,871	-	-	-	-
Other services and charges	-	1,873	-	-	-	-
Capital outlay	-	3,435	-	-	-	-
Other disbursements	52,861	72,390	8,200	-	1,754	3,000
Total disbursements	52,861	123,925	8,200	-	1,754	3,000
Excess (deficiency) of receipts over disbursements	21,420	27,090	6,880	-	(1,478)	-
Cash and investments - ending	\$ 74,898	\$ 119,365	\$ 16,887	\$ 575	\$ 1,703	\$ -

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Animal Shelter Restricted Dona	20.608 Operation Pull Over	K-9 Donation	Park Gifts & Grants	Westport Cover Bridge Donation	Comm Emergency Response Team
Cash and investments - beginning	\$ 7,715	\$ (14,198)	\$ 1,608	\$ 44,285	\$ 42,267	\$ 747
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	54,628	23,746	14,590	141,776	-	-
Total receipts	54,628	23,746	14,590	141,776	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	54,015	23,727	13,635	160,793	-	-
Total disbursements	54,015	23,727	13,635	160,793	-	-
Excess (deficiency) of receipts over disbursements	613	19	955	(19,017)	-	-
Cash and investments - ending	\$ 8,328	\$ (14,179)	\$ 2,563	\$ 25,268	\$ 42,267	\$ 747

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Courthouse Rehab	TIF Board Sub Account	Federal Adoptive Forfeiture	Co Sheriff Law Enforcement	Riverboat Wagering Co Share	Sheriff Drug Testing
Cash and investments - beginning	\$ (1,248,858)	\$ 934,797	\$ 291	\$ 20,730	\$ 129,339	\$ 2,285
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	69,879	-
Charges for services	-	-	-	-	-	-
Other receipts	325,000	2,000,258	-	4,143	-	-
Total receipts	325,000	2,000,258	-	4,143	69,879	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	54,000	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,925,000	-	22,864	5,000	289
Total disbursements	-	1,925,000	-	22,864	59,000	289
Excess (deficiency) of receipts over disbursements	325,000	75,258	-	(18,721)	10,879	(289)
Cash and investments - ending	\$ (923,858)	\$ 1,010,055	\$ 291	\$ 2,009	\$ 140,218	\$ 1,996

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Check Enforcement Fund	Community Transitional Program	Highway Edit	Comprehensive Plan	Highway Edit	Decatur Co Redev TIF Bond Proc
Cash and investments - beginning	\$ 9,096	\$ 65,600	\$ 105,049	\$ 499	\$ -	\$ 33,287
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	58,675	25,000	-	130,049	7,500
Total receipts	-	58,675	25,000	-	130,049	7,500
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	63,296	-
Other disbursements	1,200	-	130,049	-	-	14,711
Total disbursements	1,200	-	130,049	-	63,296	14,711
Excess (deficiency) of receipts over disbursements	(1,200)	58,675	(105,049)	-	66,753	(7,211)
Cash and investments - ending	\$ 7,896	\$ 124,275	\$ -	\$ 499	\$ 66,753	\$ 26,076

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	County Wide 911	Health Savings Account	Aflac	Vision Insurance	Boston Mutual	Companion Life
Cash and investments - beginning	\$ 123,658	\$ -	\$ 1	\$ 1,740	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	776,304	-	-	-	-	-
Other receipts	10,199	112,856	15,383	20,932	9,194	4,005
Total receipts	<u>786,503</u>	<u>112,856</u>	<u>15,383</u>	<u>20,932</u>	<u>9,194</u>	<u>4,005</u>
Disbursements:						
Personal services	662,565	112,856	14,143	20,961	8,493	3,707
Supplies	8,432	-	-	-	-	-
Other services and charges	137,910	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>808,907</u>	<u>112,856</u>	<u>14,143</u>	<u>20,961</u>	<u>8,493</u>	<u>3,707</u>
Excess (deficiency) of receipts over disbursements	<u>(22,404)</u>	<u>-</u>	<u>1,240</u>	<u>(29)</u>	<u>701</u>	<u>298</u>
Cash and investments - ending	<u>\$ 101,254</u>	<u>\$ -</u>	<u>\$ 1,241</u>	<u>\$ 1,711</u>	<u>\$ 701</u>	<u>\$ 298</u>

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Liberty National	YMCA	Anytime Fitness	FOP Dues	Deferred Comp/AUL	Perf
Cash and investments - beginning	\$ 1,604	\$ -	\$ -	\$ (8)	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	23,648	19,106	3,933	6,581	48,280	5,022
Total receipts	<u>23,648</u>	<u>19,106</u>	<u>3,933</u>	<u>6,581</u>	<u>48,280</u>	<u>5,022</u>
Disbursements:						
Personal services	20,836	17,587	3,626	6,020	48,280	5,022
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>20,836</u>	<u>17,587</u>	<u>3,626</u>	<u>6,020</u>	<u>48,280</u>	<u>5,022</u>
Excess (deficiency) of receipts over disbursements	<u>2,812</u>	<u>1,519</u>	<u>307</u>	<u>561</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,416</u>	<u>\$ 1,519</u>	<u>\$ 307</u>	<u>\$ 553</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, 2019

	Perf - Voluntary	BPPE Late Fees	Homestead Credit Rebate	LIT Certified Shares	Public Safety	LIT EDIT
Cash and investments - beginning	\$ -	\$ 1,425	\$ 36	\$ -	\$ -	\$ 844
Receipts:						
Taxes	-	-	-	5,935,693	-	1,456,164
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	28,930	-	-	-	1,454,827	-
Total receipts	28,930	-	-	5,935,693	1,454,827	1,456,164
Disbursements:						
Personal services	28,930	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,425	-	5,935,693	1,454,827	1,455,293
Total disbursements	28,930	1,425	-	5,935,693	1,454,827	1,455,293
Excess (deficiency) of receipts over disbursements	-	(1,425)	-	-	-	871
Cash and investments - ending	\$ -	\$ -	\$ 36	\$ -	\$ -	\$ 1,715

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	20.616 Traffic Safety/Occupati	20.609 OP Belt Up	Indiana Local Health Dept Trus	93.069 Public Health Prep	Bioterrorism Prepared Grant	90.401 Hava Title III
Cash and investments - beginning	\$ (6,180)	\$ -	\$ 69,754	\$ (14,897)	\$ 67,844	\$ 52,643
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	22,152	-	18,257	-	-	-
Total receipts	22,152	-	18,257	-	-	-
Disbursements:						
Personal services	-	-	16,333	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	12,211	2,517	-	-	-	6,897
Total disbursements	12,211	2,517	16,333	-	-	6,897
Excess (deficiency) of receipts over disbursements	9,941	(2,517)	1,924	-	-	(6,897)
Cash and investments - ending	\$ 3,761	\$ (2,517)	\$ 71,678	\$ (14,897)	\$ 67,844	\$ 45,746

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Hava Section 102	97.042 2016 EMPG Local Compet	93.563 Prosecutor Incentive	Child Safety Grant	Community Corrections Grant OD	Community Corrections Grant EV
Cash and investments - beginning	\$ 190	\$ 2	\$ 50,570	\$ 927	\$ 3,126	\$ 28,109
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	19,400	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	418	-	-	152,250
Total receipts	-	-	19,818	-	-	152,250
Disbursements:						
Personal services	-	-	-	-	-	173,635
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	29,066	-	3,126	4,589
Total disbursements	-	-	29,066	-	3,126	178,224
Excess (deficiency) of receipts over disbursements	-	-	(9,248)	-	(3,126)	(25,974)
Cash and investments - ending	\$ 190	\$ 2	\$ 41,322	\$ 927	\$ -	\$ 2,135

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Community Corrections Project	EMPG Competitive	2013 District Admin	2014 District Sustainment	2014 District Training	93.074 Public Health Prep
Cash and investments - beginning	\$ 602	\$ (5,353)	\$ 272	\$ (1,291)	\$ (645)	\$ 6,407
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	1,181	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	15,874	-	-	-	6,407
Total disbursements	1,181	15,874	-	-	-	6,407
Excess (deficiency) of receipts over disbursements	(1,181)	(15,874)	-	-	-	(6,407)
Cash and investments - ending	\$ (579)	\$ (21,227)	\$ 272	\$ (1,291)	\$ (645)	\$ -

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	93.074 Preparedness/Ebola	2015 SHSP Co Base Competitive	2015 SHSP District 9 Equipment	2015 EMPG Competitive	Probation Funding Grant EVEN	Probation Funding Grant ODD
Cash and investments - beginning	\$ 2,531	\$ 4,458	\$ (1,292)	\$ 17,151	\$ 12,505	\$ 4,056
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	-	-	-	53,189
Total receipts	-	-	-	-	-	53,189
Disbursements:						
Personal services	-	-	-	-	-	55,969
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	935	-	-	-	12,505	-
Total disbursements	935	-	-	-	12,505	55,969
Excess (deficiency) of receipts over disbursements	(935)	-	-	-	(12,505)	(2,780)
Cash and investments - ending	\$ 1,596	\$ 4,458	\$ (1,292)	\$ 17,151	\$ -	\$ 1,276

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	PDM16-Decatur County	93.074 Public Health Prep Even	93.074 2016 PreDisaster Mitiga	Drug Prosecution Fund	14.228 Public Facilities Progr	Comm Corrections Project 18/19
Cash and investments - beginning	\$ -	\$ 1,986	\$ -	\$ 1,213	\$ -	\$ 158,234
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	346,182
Other receipts	28,983	21,352	15,000	-	263,628	5,161
Total receipts	28,983	21,352	15,000	-	263,628	351,343
Disbursements:						
Personal services	-	12,835	-	-	-	269,187
Supplies	-	337	-	-	-	14,943
Other services and charges	-	2,217	-	-	-	129,136
Capital outlay	-	-	-	-	-	10,069
Other disbursements	28,983	-	15,000	-	263,628	930
Total disbursements	28,983	15,389	15,000	-	263,628	424,265
Excess (deficiency) of receipts over disbursements	-	5,963	-	-	-	(72,922)
Cash and investments - ending	\$ -	\$ 7,949	\$ -	\$ 1,213	\$ -	\$ 85,312

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Community Crossing Grant	Local Rd & Bdge Matching Grant	Community Crossing Grant Pro B	SHSP Project Grant	Totals
Cash and investments - beginning	\$ 333,333	\$ 9,628	\$ -	\$ (4,558)	\$ 26,908,240
Receipts:					
Taxes	-	-	-	-	50,789,050
Licenses and permits	-	-	-	-	3,993,273
Intergovernmental receipts	-	-	-	-	8,438,603
Charges for services	-	-	-	-	1,685,574
Other receipts	715,787	-	1,261,258	-	36,738,121
Total receipts	715,787	-	1,261,258	-	101,644,621
Disbursements:					
Personal services	-	-	-	-	20,003,504
Supplies	-	-	-	-	1,591,867
Other services and charges	-	-	-	-	7,445,117
Capital outlay	700,144	-	-	-	2,839,197
Other disbursements	-	-	-	-	62,648,970
Total disbursements	700,144	-	-	-	94,528,655
Excess (deficiency) of receipts over disbursements	15,643	-	1,261,258	-	7,115,966
Cash and investments - ending	\$ 348,976	\$ 9,628	\$ 1,261,258	\$ (4,558)	\$ 34,024,206

DECATUR COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,315,761</u>	<u>\$ -</u>

DECATUR COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Decatur County, Indiana Building Corporation	Jail Building Project	\$ 774,500	7/1/2020	1/1/2038
Total of annual lease payments		<u>\$ 774,500</u>		

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose	
Governmental activities: Revenue bonds	\$ 13,946,196	\$ 2,060,000
Totals	<u>\$ 13,946,196</u>	<u>\$ 2,060,000</u>

DECATUR COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2019

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

	Ending Balance
Governmental activities:	
Land	\$ 969,669
Infrastructure	24,943,684
Buildings	11,487,534
Improvements other than buildings	2,336,898
Machinery, equipment, and vehicles	<u>11,313,980</u>
Total governmental activities	<u>51,051,765</u>
Total capital assets	<u>\$ 51,051,765</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/>.