

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DECATUR COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED

11/10/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Janet S. Chadwell	01-01-20 to 12-31-21
County Treasurer	Jamie Boling Diane M. Wenning	01-01-20 to 12-31-20 01-01-21 to 12-21-21
Clerk of the Circuit Court	Adina A. Roberts	01-01-20 to 12-31-21
County Sheriff	Dave Durant	01-01-20 to 12-31-21
County Recorder	Dottie Robbins	01-01-20 to 12-31-21
President of the Board of County Commissioners	Richard J. Nobbe Mark Koors	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the County Council	Danny Peters	01-01-20 to 12-31-21



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, 2020, 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, 2020.

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, 2020, 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 November 1, 2021, 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

November 1, 2021

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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
After Settlement Collections	\$ 1,285,893	\$ 1,964,117	\$ 1,285,893	\$ 1,964,117
Sheriff's Inmate Trust	21,404	487,274	477,390	31,288
Jail Commissary	48,112	296,100	249,695	94,517
Clerk's Trust	908,210	4,120,075	4,326,308	701,977
County General	1,038,238	13,153,028	12,868,054	1,323,212
Police-Accident Report	3,255	3,621	5,698	1,178
LIT economic Dev	513,028	925,965	986,440	452,553
Child Advocacy	400	-	400	-
City & Town Court Costs	6,815	8,324	14,587	552
Clerks Record Perpetuation	88,077	20,803	6,840	102,040
Congressional School Interest	12,866	-	-	12,866
Congressional School Principle	20,741	-	-	20,741
Convention And Visitors Bureau	837,033	198,609	388,896	646,746
Inmates Phone Fund	49,986	8,422	39,789	18,619
County Sales Disclosure	34,963	4,050	-	39,013
Covered Bridge Fund	28,620	1,850	-	30,470
Cumulative Bridge	2,409,288	632,988	1,054,496	1,987,780
Cum Cap Development Fund	632,556	252,620	301,713	583,463
Drug Free Community	57,535	36,646	32,400	61,781
Emergency Plan/Right to Know	13,813	-	1,238	12,575
Enhanced Access	872	-	-	872
County Extradition	3,062	-	-	3,062
Police Firearms Training	4,456	12,390	3,829	13,017
Health	235,720	446,315	329,457	352,578
ID Security Protection	26,787	5,336	1,055	31,068
Excess Levy	57,844	-	-	57,844
Local Road and Street	1,774,055	1,539,120	1,104,412	2,208,763
Public Safety County Portion	763,123	928,914	677,635	1,014,402
County Misdemeanant	23,685	86,590	17,146	93,129
Highway	4,296,336	1,701,357	3,310,489	2,687,204
Park Capital Nonreverting	3,675	-	-	3,675
Park Activity	5,627	22,793	22,107	6,313
Plat Book Maintenance	13,503	19,245	10,095	22,653
Rainy Day Fund (Excess Edit)	9,032	-	-	9,032
Reassessment 2015	120,178	231,750	260,368	91,560
Recorder's Records Perpet	299,938	90,251	40,464	349,725
Sex/Violent Offender Regis Fee	7,110	5,372	4,475	8,007
Supplemental Public Defender	135,428	160,728	86,175	209,981
Over payment of taxes	22,657	47,472	11,626	58,503
Surveyor's Corner Perpetuation	100,890	26,510	-	127,400
Tax Sale Certificate	9,885	-	-	9,885
Tax Sale Redemption	39,010	18,140	18,140	39,010
Surplus Tax Sale	178,405	-	66,037	112,368
Vehicle Inspection	1,115	2,140	-	3,255
Guardian Ad Lim Court	75	51,108	50,508	675
County Officials Training Fund	6,425	5,432	2,823	9,034
Park And Recreation	258,724	673,278	539,740	392,262
County Offender Transportation	-	1,010	-	1,010
Statewide 911	532,126	407,564	359,355	580,335
Prosecutor Forfeiture	290	2,231	-	2,521
Probation Administration Fund	19,741	5,106	24,847	-
Juvenile Prob User Fees	8,988	735	9,723	-
Suptal Adult Probation Service	-	286,401	91,896	194,505
Suptal Juv Probation Service	-	11,326	3,761	7,565
Local Health Maintenance Fund	122,142	33,139	21,404	133,877
Sheriff Donation	7,925	768	5,050	3,643
Excess Revenue Sub Account	7,663,298	1,741,975	1,539,493	7,865,780
Special Non-Revert Health Ins	660,654	4,387,859	3,416,343	1,632,170
Build Decatur County	126,150	175,000	189,504	111,646
Payroll	-	5,162,407	5,162,407	-
Conseco	-	5,027	4,608	419
Child Support	-	20,317	20,317	-
Federal Withholding	-	564,882	564,882	-
FICA - Soc. Sec. & Medicare	-	534,670	534,670	-
Local Withholding	-	163,852	163,852	-
Perf County	2,202	177,893	180,095	-
Sheriff Retirement	7,602	27,589	35,191	-
State Withholding	-	228,755	228,755	-

DECATUR COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Garnishment	-	1,180	1,180	-
Police Pension	12,033	18,808	22,237	8,604
State Settlement	-	36,842,573	36,842,573	-
County Wheel Tax	151	296,403	322,651	(26,097)
Commercial Vehicle Excise	-	201,265	201,265	-
Financial Institution Tax	-	56,599	56,599	-
LIT Property Tax Relief	9,225	490,703	489,929	9,999
State Fines And Forfeitures	600	2,970	2,904	666
Infraction Judgements	3,440	31,001	31,228	3,213
Special Death Benefits	190	1,780	1,855	115
State Sales Disclosure	350	4,055	3,975	430
Coroners Training Fund	347	3,057	2,915	489
Interstate Compact-State Share	-	1,600	1,125	475
State Mortgage Fee Fund	260	4,190	4,138	312
State Sex/Violent Offender	215	210	225	200
Child Restraint Fees	-	475	200	275
Inheritance Tax	6,145	-	-	6,145
Education Plate Fees	-	113	113	-
Riverboat Wagering Tax Sharing	-	152,482	152,482	-
Sheriff Tax Warrants	-	13,012	-	13,012
93.563 Title IV-D Incentive	106,858	12,230	14,350	104,738
93.563 Clerk Incentive	89,738	12,230	5,953	96,015
Decatur County Project Account	349,562	1,700	-	351,262
20.616 DUI Task Force 20/21	-	-	865	(865)
Self Insurance	417,969	4,099,089	3,977,681	539,377
Health Reimbursement Account	-	21,755	14,592	7,163
Special Purpose Tax (Jail)	4,094,411	3,987,159	5,168,124	2,913,446
Law Enforcement Cont Ed	45,116	6,863	6,316	45,663
Jury Pay Fund	74,513	3,571	2,264	75,820
MVH Restricted	457,138	1,381,540	492,786	1,345,892
Heritage Barns	900	200	-	1,100
20.615 E-911 Grant Program	21,405	-	21,405	-
Deferral/Diversion	74,898	58,471	52,542	80,827
Probation User Fee	119,365	25,937	145,302	-
Marijuana Eradication Program	16,887	22,438	5,463	33,862
Howard Watson Mem Tree-Service	575	-	-	575
Animal Shelter Unrest Dona	1,703	14,900	15,798	805
Drug Buy Money	-	3,055	-	3,055
Animal Shelter Restricted Dona	8,328	42,713	21,636	29,405
20.608 Operation Pull Over	(14,179)	17,956	361	3,416
K-9 Donation	2,563	500	1,626	1,437
Park Gifts & Grants	25,268	49,060	41,205	33,123
Westport Cover Bridge Donation	42,267	-	33,775	8,492
Comm Emergency Response Team	747	-	-	747
Courthouse Rehab	(923,858)	923,858	-	-
Jail Operation Fund	-	5,847	700	5,147
Detention Center 2018 Sinking	-	1,549,056	774,556	774,500
TIF Board Sub Account	1,010,055	2,122,270	2,060,000	1,072,325
Federal Adoptive Forfeiture	291	-	-	291
Co Sheriff Law Enforcement	2,009	4,235	2,974	3,270
Riverboat Wagering Co Share	140,218	69,879	69,628	140,469
Sheriff Drug Testing	1,996	-	102	1,894
Check Enforcement Fund	7,896	51	1,705	6,242
Community Transitional Program	124,275	63,475	75,000	112,750
Comprehensive Plan	499	-	-	499
Highway Edit	66,753	100,001	166,754	-
Decatur Co Redeve TIF Bond Proc	26,076	22,500	20,361	28,215
County Wide 911	101,254	1,068,075	1,001,680	167,649
Health Savings Account	-	136,031	136,031	-
Aflac	1,241	12,799	14,030	10
Vision Insurance	1,711	22,122	23,833	-
Boston Mutual	701	8,000	8,701	-
Companion Life	298	3,787	4,085	-
Liberty National	4,416	26,495	28,674	2,237
YMCA	1,519	16,395	17,812	102
Anytime Fitness	307	2,768	3,075	-
FOP Dues	553	7,631	8,184	-
Deferred Comp/AUL	-	31,379	31,379	-
Perf - Health Dept	-	5,293	5,293	-

DECATUR COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Perf - Voluntary	-	33,169	33,169	-
Homestead Credit Rebate	36	-	-	36
LIT PTRC	-	1,533,445	1,533,445	-
LIT Certified Shares	-	6,256,458	6,256,458	-
Public Safety	-	1,533,445	1,533,445	-
LIT EDIT	1,715	1,533,445	1,532,521	2,639
20.615 E-911 Grant Program 19/20	-	53,514	53,514	-
20.608 DUI Task Force 19/20	-	12,623	11,048	1,575
20.616 Distracted Drivin 19/20	-	4,484	3,705	779
93.069 Public Health Pre 20/21	-	25,000	8,658	16,342
16.710 CHP Deputy 20/23	-	11,895	6,405	5,490
20.616 Stop Arm Violation Enfo	-	3,190	3,190	-
20.600 CITLI/OPBU 19/20	-	13,522	9,459	4,063
20.616 DUI Task Force	3,761	770	2,570	1,961
20.609 OP Belt Up	(2,517)	397	919	(3,039)
20.600 CITLI 20/21	-	-	1,161	(1,161)
20.609 OBU 20/21	-	-	2,266	(2,266)
Indiana Local Health Dept Trus	71,678	18,257	31,884	58,051
93.069 Public Health Prep	(14,897)	14,897	-	-
Bioterrorism Prepared Grant	67,844	-	-	67,844
90.401 Hava Title III	45,746	-	-	45,746
Hava Section 102	190	-	-	190
97.042 2016 EMPG Local Compet	2	-	-	2
93.563 Prosecutor Incentive	41,322	18,398	18,949	40,771
Cares Act Funding (COVID)	-	869,298	869,298	-
21.019 IN Arts & Comm (COVID)	-	26,034	-	26,034
Child Safety Grant	927	-	-	927
Community Corrections Grant EV	2,135	-	-	2,135
Community Corrections Project	(579)	579	-	-
EMPG Competitive	(21,227)	28,247	7,020	-
2013 District Admin	272	-	272	-
2014 District Sustainment	(1,291)	1,291	-	-
2014 District Training	(645)	645	-	-
93.074 Preparedness/Ebola	1,596	-	-	1,596
2015 SHSP Co Base Competitive	4,458	-	4,458	-
2015 SHSP District 9 Equipment	(1,292)	2,583	1,291	-
2015 EMPG Competitive	17,151	2,612	19,763	-
Probation Funding Grant ODD	1,276	-	-	1,276
93.074 Public Health Prep Even	7,949	-	6,872	1,077
93.074 2016 PreDisaster Mitiga	-	1,738	1,738	-
2014 Emergency Performance	-	8,484	8,484	-
Drug Prosecution Fund	1,213	-	-	1,213
14.228 Public Facilities Progr	-	177,881	177,881	-
IPEP Safety Grant	-	6,298	6,298	-
Comm Corrections Project 18/19	85,312	-	85,312	-
Community Crossing Grant Pro A	348,976	-	323,248	25,728
Local Rd & Bdge Matching Grant	9,628	-	-	9,628
Comm Crossing Grant 2001198	-	1,373,698	-	1,373,698
Community Crossing Grant Pro B	1,261,258	-	1,261,258	-
Community Corrections Grant	-	182,700	182,700	-
Probation Funding Grant	-	56,700	56,119	581
Comm Corr Project Income	-	510,773	349,227	161,546
Dec Co Safety & Covid 19 Grant	-	-	278	(278)
Election 2020 PPE/COVID	-	11,790	11,790	-
SHSP Project Grant	(4,558)	4,558	-	-
Totals	\$ 34,024,205	\$ 110,545,847	\$ 108,182,839	\$ 36,387,213

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.

Financial Report

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

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

Contributions

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

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is the result of some funds being set up for reimbursable grants where reimbursement was not received by December 31, 2020. Additionally, the County Wheel Tax fund was negative due to posting errors resulting in a timing difference between the receipt of excise tax funds and the subsequent receipt into the County Auditor's funds ledger.

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Holding Corporation

The County has entered into a capital lease with the Decatur County Indiana Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2020 totaled \$1,549,000.

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, 2020

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	County General	Police-Accident Report	LIT economic Dev
Cash and investments - beginning	\$ 1,285,893	\$ 21,404	\$ 48,112	\$ 908,210	\$ 1,038,238	\$ 3,255	\$ 513,028
Receipts:							
Taxes	-	-	-	-	4,526,559	-	-
Licenses and permits	-	-	-	-	532,882	-	-
Intergovernmental receipts	-	-	-	-	4,096,790	-	-
Charges for services	-	-	-	-	201,206	-	-
Other receipts	1,964,117	487,274	296,100	4,120,075	3,795,591	3,621	925,965
Total receipts	1,964,117	487,274	296,100	4,120,075	13,153,028	3,621	925,965
Disbursements:							
Personal services	-	-	-	-	7,509,651	-	-
Supplies	-	-	-	-	250,033	-	-
Other services and charges	-	-	-	-	1,628,384	-	461,440
Capital outlay	-	-	-	-	175,341	-	275,000
Other disbursements	1,285,893	477,390	249,695	4,326,308	3,304,645	5,698	250,000
Total disbursements	1,285,893	477,390	249,695	4,326,308	12,868,054	5,698	986,440
Excess (deficiency) of receipts over disbursements	678,224	9,884	46,405	(206,233)	284,974	(2,077)	(60,475)
Cash and investments - ending	\$ 1,964,117	\$ 31,288	\$ 94,517	\$ 701,977	\$ 1,323,212	\$ 1,178	\$ 452,553

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Child Advocacy	City & Town Court Costs	Clerks Record Perpetuation	Congressional School Interest	Congressional School Principle	Convention And Visitors Bureau	Inmates Phone Fund
Cash and investments - beginning	\$ 400	\$ 6,815	\$ 88,077	\$ 12,866	\$ 20,741	\$ 837,033	\$ 49,986
Receipts:							
Taxes	-	-	-	-	-	122,282	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	-	8,324	20,803	-	-	76,327	8,422
Total receipts	-	8,324	20,803	-	-	198,609	8,422
Disbursements:							
Personal services	-	-	-	-	-	68,001	-
Supplies	-	-	4,346	-	-	6,583	-
Other services and charges	-	-	1,585	-	-	306,722	-
Capital outlay	-	-	909	-	-	7,590	-
Other disbursements	400	14,587	-	-	-	-	39,789
Total disbursements	400	14,587	6,840	-	-	388,896	39,789
Excess (deficiency) of receipts over disbursements	(400)	(6,263)	13,963	-	-	(190,287)	(31,367)
Cash and investments - ending	\$ -	\$ 552	\$ 102,040	\$ 12,866	\$ 20,741	\$ 646,746	\$ 18,619

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	County Sales Disclosure	Covered Bridge Fund	Cumulative Bridge	Cum Cap Development Fund	Drug Free Community	Emergency Plan/Right to Know	Enhanced Access
Cash and investments - beginning	\$ 34,963	\$ 28,620	\$ 2,409,288	\$ 632,556	\$ 57,535	\$ 13,813	\$ 872
Receipts:							
Taxes	-	-	407,624	229,018	-	-	-
Licenses and permits	-	-	36,102	20,283	-	-	-
Intergovernmental receipts	-	-	4,127	2,319	-	-	-
Charges for services	-	-	169,511	-	-	-	-
Other receipts	4,050	1,850	15,624	1,000	36,646	-	-
Total receipts	4,050	1,850	632,988	252,620	36,646	-	-
Disbursements:							
Personal services	-	-	-	-	6,600	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	5,247	-	25,800	176	-
Capital outlay	-	-	983,294	301,713	-	1,062	-
Other disbursements	-	-	65,955	-	-	-	-
Total disbursements	-	-	1,054,496	301,713	32,400	1,238	-
Excess (deficiency) of receipts over disbursements	4,050	1,850	(421,508)	(49,093)	4,246	(1,238)	-
Cash and investments - ending	\$ 39,013	\$ 30,470	\$ 1,987,780	\$ 583,463	\$ 61,781	\$ 12,575	\$ 872

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	County Extradition	Police Firearms Training	Health	ID Security Protection	Excess Levy	Local Road and Street	Public Safety County Portion
Cash and investments - beginning	\$ 3,062	\$ 4,456	\$ 235,720	\$ 26,787	\$ 57,844	\$ 1,774,055	\$ 763,123
Receipts:							
Taxes	-	-	326,963	-	-	-	-
Licenses and permits	-	-	28,958	-	-	-	-
Intergovernmental receipts	-	-	3,310	-	-	1,538,925	-
Charges for services	-	-	23,450	-	-	-	-
Other receipts	-	12,390	63,634	5,336	-	195	928,914
Total receipts	-	12,390	446,315	5,336	-	1,539,120	928,914
Disbursements:							
Personal services	-	-	301,851	-	-	-	427,067
Supplies	-	-	6,378	-	-	971,903	-
Other services and charges	-	-	17,212	-	-	132,509	230,054
Capital outlay	-	-	4,016	-	-	-	20,514
Other disbursements	-	3,829	-	1,055	-	-	-
Total disbursements	-	3,829	329,457	1,055	-	1,104,412	677,635
Excess (deficiency) of receipts over disbursements	-	8,561	116,858	4,281	-	434,708	251,279
Cash and investments - ending	\$ 3,062	\$ 13,017	\$ 352,578	\$ 31,068	\$ 57,844	\$ 2,208,763	\$ 1,014,402

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	County Misdemeanant	Highway	Park Capital Nonreverting	Park Activity	Plat Book Maintenance	Rainy Day Fund (Excess Edit)	Reassessment 2015
Cash and investments - beginning	\$ 23,685	\$ 4,296,336	\$ 3,675	\$ 5,627	\$ 13,503	\$ 9,032	\$ 120,178
Receipts:							
Taxes	-	-	-	-	-	-	210,294
Licenses and permits	-	400	-	-	-	-	18,625
Intergovernmental receipts	-	1,639,270	-	-	-	-	2,129
Charges for services	-	3,560	-	22,761	-	-	-
Other receipts	86,590	58,127	-	32	19,245	-	702
Total receipts	86,590	1,701,357	-	22,793	19,245	-	231,750
Disbursements:							
Personal services	-	1,830,551	-	-	-	-	43,208
Supplies	-	524,973	-	4,862	-	-	1,654
Other services and charges	-	245,330	-	17,245	-	-	212,699
Capital outlay	-	709,635	-	-	-	-	2,807
Other disbursements	17,146	-	-	-	10,095	-	-
Total disbursements	17,146	3,310,489	-	22,107	10,095	-	260,368
Excess (deficiency) of receipts over disbursements	69,444	(1,609,132)	-	686	9,150	-	(28,618)
Cash and investments - ending	\$ 93,129	\$ 2,687,204	\$ 3,675	\$ 6,313	\$ 22,653	\$ 9,032	\$ 91,560

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Recorder's Records Perpet	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	\$ 299,938	\$ 7,110	\$ 135,428	\$ 22,657	\$ 100,890	\$ 9,885	\$ 39,010
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	90,251	5,372	160,728	47,472	26,510	-	18,140
Total receipts	<u>90,251</u>	<u>5,372</u>	<u>160,728</u>	<u>47,472</u>	<u>26,510</u>	<u>-</u>	<u>18,140</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	40,464	4,475	86,175	11,626	-	-	18,140
Total disbursements	<u>40,464</u>	<u>4,475</u>	<u>86,175</u>	<u>11,626</u>	<u>-</u>	<u>-</u>	<u>18,140</u>
Excess (deficiency) of receipts over disbursements	<u>49,787</u>	<u>897</u>	<u>74,553</u>	<u>35,846</u>	<u>26,510</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	\$ <u>349,725</u>	\$ <u>8,007</u>	\$ <u>209,981</u>	\$ <u>58,503</u>	\$ <u>127,400</u>	\$ <u>9,885</u>	\$ <u>39,010</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Surplus Tax Sale	Vehicle Inspection	Guardian Ad Lim Court	County Officials Training Fund	Park And Recreation	County Offender Transportation	Statewide 911
Cash and investments - beginning	\$ 178,405	\$ 1,115	\$ 75	\$ 6,425	\$ 258,724	\$ -	\$ 532,126
Receipts:							
Taxes	-	-	-	-	609,275	-	-
Licenses and permits	-	-	-	-	53,961	-	-
Intergovernmental receipts	-	-	-	-	6,169	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	-	2,140	51,108	5,432	3,873	1,010	407,564
Total receipts	-	2,140	51,108	5,432	673,278	1,010	407,564
Disbursements:							
Personal services	-	-	-	-	350,572	-	334,581
Supplies	-	-	-	-	23,903	-	-
Other services and charges	-	-	-	2,823	101,164	-	24,774
Capital outlay	-	-	-	-	64,101	-	-
Other disbursements	66,037	-	50,508	-	-	-	-
Total disbursements	66,037	-	50,508	2,823	539,740	-	359,355
Excess (deficiency) of receipts over disbursements	(66,037)	2,140	600	2,609	133,538	1,010	48,209
Cash and investments - ending	\$ 112,368	\$ 3,255	\$ 675	\$ 9,034	\$ 392,262	\$ 1,010	\$ 580,335

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Prosecutor Forfeiture	Probation Administration Fund	Juvenile Prob User Fees	Suptal Adult Probation Service	Suptal Juv Probation Service	Local Health Maintenance Fund	Sheriff Donation
Cash and investments - beginning	\$ 290	\$ 19,741	\$ 8,988	\$ -	\$ -	\$ 122,142	\$ 7,925
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	735	110,877	1,638	-	-
Other receipts	2,231	5,106	-	175,524	9,688	33,139	768
Total receipts	<u>2,231</u>	<u>5,106</u>	<u>735</u>	<u>286,401</u>	<u>11,326</u>	<u>33,139</u>	<u>768</u>
Disbursements:							
Personal services	-	11,958	-	86,112	-	-	-
Supplies	-	-	-	1,565	-	-	-
Other services and charges	-	-	35	2,309	245	21,404	-
Capital outlay	-	-	-	1,052	3,516	-	-
Other disbursements	-	12,889	9,688	858	-	-	5,050
Total disbursements	<u>-</u>	<u>24,847</u>	<u>9,723</u>	<u>91,896</u>	<u>3,761</u>	<u>21,404</u>	<u>5,050</u>
Excess (deficiency) of receipts over disbursements	<u>2,231</u>	<u>(19,741)</u>	<u>(8,988)</u>	<u>194,505</u>	<u>7,565</u>	<u>11,735</u>	<u>(4,282)</u>
Cash and investments - ending	\$ <u>2,521</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>194,505</u>	\$ <u>7,565</u>	\$ <u>133,877</u>	\$ <u>3,643</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Excess Revenue Sub Account	Special Non-Revert Health Ins	Build Decatur County	Payroll	Conseco	Child Support	Federal Withholding
Cash and investments - beginning	\$ 7,663,298	\$ 660,654	\$ 126,150	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	564,882
Charges for services	-	-	-	-	-	-	-
Other receipts	1,741,975	4,387,859	175,000	5,162,407	5,027	20,317	-
Total receipts	<u>1,741,975</u>	<u>4,387,859</u>	<u>175,000</u>	<u>5,162,407</u>	<u>5,027</u>	<u>20,317</u>	<u>564,882</u>
Disbursements:							
Personal services	-	12,892	-	5,162,407	4,608	20,317	564,882
Supplies	-	-	-	-	-	-	-
Other services and charges	-	3,382,168	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,539,493	21,283	189,504	-	-	-	-
Total disbursements	<u>1,539,493</u>	<u>3,416,343</u>	<u>189,504</u>	<u>5,162,407</u>	<u>4,608</u>	<u>20,317</u>	<u>564,882</u>
Excess (deficiency) of receipts over disbursements	<u>202,482</u>	<u>971,516</u>	<u>(14,504)</u>	<u>-</u>	<u>419</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	\$ <u>7,865,780</u>	\$ <u>1,632,170</u>	\$ <u>111,646</u>	\$ <u>-</u>	\$ <u>419</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, 2020

	FICA - Soc. Sec. & Medicare	Local Withholding	Perf County	Sheriff Retirement	State Withholding	Garnishment	Police Pension
Cash and investments - beginning	\$ -	\$ -	\$ 2,202	\$ 7,602	\$ -	\$ -	\$ 12,033
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	534,670	163,852	-	-	228,755	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	-	-	177,893	27,589	-	1,180	18,808
Total receipts	<u>534,670</u>	<u>163,852</u>	<u>177,893</u>	<u>27,589</u>	<u>228,755</u>	<u>1,180</u>	<u>18,808</u>
Disbursements:							
Personal services	534,670	163,852	180,095	35,191	228,755	1,180	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	22,237
Total disbursements	<u>534,670</u>	<u>163,852</u>	<u>180,095</u>	<u>35,191</u>	<u>228,755</u>	<u>1,180</u>	<u>22,237</u>
Excess (deficiency) of receipts over disbursements	-	-	(2,202)	(7,602)	-	-	(3,429)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,604

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	State Settlement	County Wheel Tax	Commercial Vehicle Excise	Financial Institution Tax	LIT Property Tax Relief	State Fines And Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ 151	\$ -	\$ -	\$ 9,225	\$ 600	\$ 3,440
Receipts:							
Taxes	33,344,686	-	-	-	-	-	-
Licenses and permits	3,497,887	-	-	-	-	-	-
Intergovernmental receipts	-	296,403	201,265	56,599	-	-	-
Charges for services	-	-	-	-	-	249	-
Other receipts	-	-	-	-	490,703	2,721	31,001
Total receipts	<u>36,842,573</u>	<u>296,403</u>	<u>201,265</u>	<u>56,599</u>	<u>490,703</u>	<u>2,970</u>	<u>31,001</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	36,842,573	322,651	201,265	56,599	489,929	2,904	31,228
Total disbursements	<u>36,842,573</u>	<u>322,651</u>	<u>201,265</u>	<u>56,599</u>	<u>489,929</u>	<u>2,904</u>	<u>31,228</u>
Excess (deficiency) of receipts over disbursements	-	(26,248)	-	-	774	66	(227)
Cash and investments - ending	\$ -	\$ (26,097)	\$ -	\$ -	\$ 9,999	\$ 666	\$ 3,213

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Special Death Benefits	State Sales Disclosure	Coroners Training Fund	Interstate Compact-State Share	State Mortgage Fee Fund	State Sex/Violent Offender	Child Restraint Fees
Cash and investments - beginning	\$ 190	\$ 350	\$ 347	\$ -	\$ 260	\$ 215	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	1,780	4,055	3,057	1,600	4,190	210	475
Total receipts	<u>1,780</u>	<u>4,055</u>	<u>3,057</u>	<u>1,600</u>	<u>4,190</u>	<u>210</u>	<u>475</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,855	3,975	2,915	1,125	4,138	225	200
Total disbursements	<u>1,855</u>	<u>3,975</u>	<u>2,915</u>	<u>1,125</u>	<u>4,138</u>	<u>225</u>	<u>200</u>
Excess (deficiency) of receipts over disbursements	<u>(75)</u>	<u>80</u>	<u>142</u>	<u>475</u>	<u>52</u>	<u>(15)</u>	<u>275</u>
Cash and investments - ending	\$ <u>115</u>	\$ <u>430</u>	\$ <u>489</u>	\$ <u>475</u>	\$ <u>312</u>	\$ <u>200</u>	\$ <u>275</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Inheritance Tax	Education Plate Fees	Riverboat Wagering Tax Sharing	Sheriff Tax Warrants	93.563 Title IV-D Incentive	93.563 Clerk Incentive	Decatur County Project Account
Cash and investments - beginning	\$ 6,145	\$ -	\$ -	\$ -	\$ 106,858	\$ 89,738	\$ 349,562
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	152,482	-	12,230	12,230	-
Charges for services	-	-	-	12,825	-	-	-
Other receipts	-	113	-	187	-	-	1,700
Total receipts	-	113	152,482	13,012	12,230	12,230	1,700
Disbursements:							
Personal services	-	-	-	-	131	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	113	152,482	-	14,219	5,953	-
Total disbursements	-	113	152,482	-	14,350	5,953	-
Excess (deficiency) of receipts over disbursements	-	-	-	13,012	(2,120)	6,277	1,700
Cash and investments - ending	\$ 6,145	\$ -	\$ -	\$ 13,012	\$ 104,738	\$ 96,015	\$ 351,262

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	20.616 DUI Task Force 20/21	Self Insurance	Health Reimbursement Account	Special Purpose Tax (Jail)	Law Enforcement Cont Ed	Jury Pay Fund	MVH Restricted
Cash and investments - beginning	\$ -	\$ 417,969	\$ -	\$ 4,094,411	\$ 45,116	\$ 74,513	\$ 457,138
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,381,540
Charges for services	-	-	-	-	-	-	-
Other receipts	-	4,099,089	21,755	3,987,159	6,863	3,571	-
Total receipts	-	4,099,089	21,755	3,987,159	6,863	3,571	1,381,540
Disbursements:							
Personal services	-	-	-	548,954	-	-	-
Supplies	-	-	-	203,057	-	-	235,056
Other services and charges	-	-	-	2,434,361	-	-	-
Capital outlay	-	-	-	1,981,752	-	-	-
Other disbursements	865	3,977,681	14,592	-	6,316	2,264	257,730
Total disbursements	865	3,977,681	14,592	5,168,124	6,316	2,264	492,786
Excess (deficiency) of receipts over disbursements	(865)	121,408	7,163	(1,180,965)	547	1,307	888,754
Cash and investments - ending	\$ (865)	\$ 539,377	\$ 7,163	\$ 2,913,446	\$ 45,663	\$ 75,820	\$ 1,345,892

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Heritage Barns	20.615 E-911 Grant Program	Deferral/Diversion	Probation User Fee	Marijuana Eradication Program	Howard Watson Mem Tree-Service	Animal Shelter Unrest Dona
Cash and investments - beginning	\$ 900	\$ 21,405	\$ 74,898	\$ 119,365	\$ 16,887	\$ 575	\$ 1,703
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	25,937	-	-	-
Other receipts	200	-	58,471	-	22,438	-	14,900
Total receipts	200	-	58,471	25,937	22,438	-	14,900
Disbursements:							
Personal services	-	-	6,330	6,706	725	-	-
Supplies	-	-	-	801	-	-	-
Other services and charges	-	-	-	245	-	-	-
Capital outlay	-	-	-	2,332	-	-	-
Other disbursements	-	21,405	46,212	135,218	4,738	-	15,798
Total disbursements	-	21,405	52,542	145,302	5,463	-	15,798
Excess (deficiency) of receipts over disbursements	200	(21,405)	5,929	(119,365)	16,975	-	(898)
Cash and investments - ending	\$ 1,100	\$ -	\$ 80,827	\$ -	\$ 33,862	\$ 575	\$ 805

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Drug Buy Money	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	\$ -	\$ 8,328	\$ (14,179)	\$ 2,563	\$ 25,268	\$ 42,267	\$ 747
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	3,055	42,713	17,956	500	49,060	-	-
Total receipts	<u>3,055</u>	<u>42,713</u>	<u>17,956</u>	<u>500</u>	<u>49,060</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	21,636	361	1,626	41,205	33,775	-
Total disbursements	<u>-</u>	<u>21,636</u>	<u>361</u>	<u>1,626</u>	<u>41,205</u>	<u>33,775</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,055</u>	<u>21,077</u>	<u>17,595</u>	<u>(1,126)</u>	<u>7,855</u>	<u>(33,775)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,055</u>	<u>\$ 29,405</u>	<u>\$ 3,416</u>	<u>\$ 1,437</u>	<u>\$ 33,123</u>	<u>\$ 8,492</u>	<u>\$ 747</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Courthouse Rehab	Jail Operation Fund	Detention Center 2018 Sinking	TIF Board Sub Account	Federal Adoptive Forfeiture	Co Sheriff Law Enforcement	Riverboat Wagering Co Share
Cash and investments - beginning	\$ (923,858)	\$ -	\$ -	\$ 1,010,055	\$ 291	\$ 2,009	\$ 140,218
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	69,879
Charges for services	-	-	-	-	-	-	-
Other receipts	923,858	5,847	1,549,056	2,122,270	-	4,235	-
Total receipts	<u>923,858</u>	<u>5,847</u>	<u>1,549,056</u>	<u>2,122,270</u>	<u>-</u>	<u>4,235</u>	<u>69,879</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	63,628
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	700	774,556	2,060,000	-	2,974	6,000
Total disbursements	<u>-</u>	<u>700</u>	<u>774,556</u>	<u>2,060,000</u>	<u>-</u>	<u>2,974</u>	<u>69,628</u>
Excess (deficiency) of receipts over disbursements	<u>923,858</u>	<u>5,147</u>	<u>774,500</u>	<u>62,270</u>	<u>-</u>	<u>1,261</u>	<u>251</u>
Cash and investments - ending	\$ -	\$ 5,147	\$ 774,500	\$ 1,072,325	\$ 291	\$ 3,270	\$ 140,469

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sheriff Drug Testing	Check Enforcement Fund	Community Transitional Program	Comprehensive Plan	Highway Edit	Decatur Co Redev TIF Bond Proc	County Wide 911
Cash and investments - beginning	\$ 1,996	\$ 7,896	\$ 124,275	\$ 499	\$ 66,753	\$ 26,076	\$ 101,254
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	1,068,075
Other receipts	-	51	63,475	-	100,001	22,500	-
Total receipts	-	51	63,475	-	100,001	22,500	1,068,075
Disbursements:							
Personal services	-	305	-	-	-	-	883,871
Supplies	-	-	-	-	-	-	5,142
Other services and charges	-	-	-	-	-	-	112,667
Capital outlay	-	-	-	-	-	-	-
Other disbursements	102	1,400	75,000	-	166,754	20,361	-
Total disbursements	102	1,705	75,000	-	166,754	20,361	1,001,680
Excess (deficiency) of receipts over disbursements	(102)	(1,654)	(11,525)	-	(66,753)	2,139	66,395
Cash and investments - ending	\$ 1,894	\$ 6,242	\$ 112,750	\$ 499	\$ -	\$ 28,215	\$ 167,649

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Health Savings Account	Aflac	Vision Insurance	Boston Mutual	Companion Life	Liberty National	YMCA
Cash and investments - beginning	\$ -	\$ 1,241	\$ 1,711	\$ 701	\$ 298	\$ 4,416	\$ 1,519
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	136,031	12,799	22,122	8,000	3,787	26,495	16,395
Total receipts	<u>136,031</u>	<u>12,799</u>	<u>22,122</u>	<u>8,000</u>	<u>3,787</u>	<u>26,495</u>	<u>16,395</u>
Disbursements:							
Personal services	136,031	14,030	23,833	8,701	4,085	27,654	17,812
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,020	-
Total disbursements	<u>136,031</u>	<u>14,030</u>	<u>23,833</u>	<u>8,701</u>	<u>4,085</u>	<u>28,674</u>	<u>17,812</u>
Excess (deficiency) of receipts over disbursements	-	(1,231)	(1,711)	(701)	(298)	(2,179)	(1,417)
Cash and investments - ending	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ 2,237	\$ 102

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Anytime Fitness	FOP Dues	Deferred Comp/AUL	Perf - Health Dept	Perf - Voluntary	Homestead Credit Rebate	LIT PTRC
Cash and investments - beginning	\$ 307	\$ 553	\$ -	\$ -	\$ -	\$ 36	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,533,445
Charges for services	-	-	-	-	-	-	-
Other receipts	2,768	7,631	31,379	5,293	33,169	-	-
Total receipts	<u>2,768</u>	<u>7,631</u>	<u>31,379</u>	<u>5,293</u>	<u>33,169</u>	<u>-</u>	<u>1,533,445</u>
Disbursements:							
Personal services	3,075	8,184	31,379	5,293	33,169	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	1,533,445
Total disbursements	<u>3,075</u>	<u>8,184</u>	<u>31,379</u>	<u>5,293</u>	<u>33,169</u>	<u>-</u>	<u>1,533,445</u>
Excess (deficiency) of receipts over disbursements	(307)	(553)	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36	\$ -

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LIT Certified Shares	Public Safety	LIT EDIT	20.615 E-911 Grant Program 19/20	20.608 DUI Task Force 19/20	20.616 Distracted Drivin 19/20	93.069 Public Health Pre 20/21
Cash and investments - beginning	\$ -	\$ -	\$ 1,715	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	6,256,458	-	1,533,445	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	-	1,533,445	-	53,514	12,623	4,484	25,000
Total receipts	<u>6,256,458</u>	<u>1,533,445</u>	<u>1,533,445</u>	<u>53,514</u>	<u>12,623</u>	<u>4,484</u>	<u>25,000</u>
Disbursements:							
Personal services	-	-	-	-	-	-	6,210
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	1,400
Capital outlay	-	-	-	-	-	-	1,048
Other disbursements	6,256,458	1,533,445	1,532,521	53,514	11,048	3,705	-
Total disbursements	<u>6,256,458</u>	<u>1,533,445</u>	<u>1,532,521</u>	<u>53,514</u>	<u>11,048</u>	<u>3,705</u>	<u>8,658</u>
Excess (deficiency) of receipts over disbursements	-	-	924	-	1,575	779	16,342
Cash and investments - ending	\$ -	\$ -	\$ 2,639	\$ -	\$ 1,575	\$ 779	\$ 16,342

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	16.710 CHP Deputy 20/23	20.616 Stop Arm Violation Enfo	20.600 CITLI/OPBU 19/20	20.616 DUI Task Force	20.609 OP Belt Up	20.600 CITLI 20/21	20.609 OBU 20/21
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 3,761	\$ (2,517)	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	11,895	3,190	13,522	770	397	-	-
Total receipts	11,895	3,190	13,522	770	397	-	-
Disbursements:							
Personal services	6,405	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	3,190	9,459	2,570	919	1,161	2,266
Total disbursements	6,405	3,190	9,459	2,570	919	1,161	2,266
Excess (deficiency) of receipts over disbursements	5,490	-	4,063	(1,800)	(522)	(1,161)	(2,266)
Cash and investments - ending	\$ 5,490	\$ -	\$ 4,063	\$ 1,961	\$ (3,039)	\$ (1,161)	\$ (2,266)

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Indiana Local Health Dept Trus	93.069 Public Health Prep	Bioterrorism Prepared Grant	90.401 Hava Title III	Hava Section 102	97.042 2016 EMPG Local Compet	93.563 Prosecutor Incentive
Cash and investments - beginning	\$ 71,678	\$ (14,897)	\$ 67,844	\$ 45,746	\$ 190	\$ 2	\$ 41,322
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	18,398
Charges for services	-	-	-	-	-	-	-
Other receipts	18,257	14,897	-	-	-	-	-
Total receipts	18,257	14,897	-	-	-	-	18,398
Disbursements:							
Personal services	16,987	-	-	-	-	-	10,858
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	14,897	-	-	-	-	-	8,091
Total disbursements	31,884	-	-	-	-	-	18,949
Excess (deficiency) of receipts over disbursements	(13,627)	14,897	-	-	-	-	(551)
Cash and investments - ending	\$ 58,051	\$ -	\$ 67,844	\$ 45,746	\$ 190	\$ 2	\$ 40,771

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Cares Act Funding (COVID)	21.019 IN Arts & Comm (COVID)	Child Safety Grant	Community Corrections Grant EV	Community Corrections Project	EMPG Competitive	2013 District Admin
Cash and investments - beginning	\$ -	\$ -	\$ 927	\$ 2,135	\$ (579)	\$ (21,227)	\$ 272
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	869,298	26,034	-	-	579	28,247	-
Total receipts	869,298	26,034	-	-	579	28,247	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	869,298	-	-	-	-	7,020	272
Total disbursements	869,298	-	-	-	-	7,020	272
Excess (deficiency) of receipts over disbursements	-	26,034	-	-	579	21,227	(272)
Cash and investments - ending	\$ -	\$ 26,034	\$ 927	\$ 2,135	\$ -	\$ -	\$ -

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	2014 District Sustainment	2014 District Training	93.074 Preparedness/Ebola	2015 SHSP Co Base Competitive	2015 SHSP District 9 Equipment	2015 EMPG Competitive	Probation Funding Grant ODD
Cash and investments - beginning	\$ (1,291)	\$ (645)	\$ 1,596	\$ 4,458	\$ (1,292)	\$ 17,151	\$ 1,276
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	1,291	645	-	-	2,583	2,612	-
Total receipts	1,291	645	-	-	2,583	2,612	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	4,458	1,291	19,763	-
Total disbursements	-	-	-	4,458	1,291	19,763	-
Excess (deficiency) of receipts over disbursements	1,291	645	-	(4,458)	1,292	(17,151)	-
Cash and investments - ending	\$ -	\$ -	\$ 1,596	\$ -	\$ -	\$ -	\$ 1,276

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	93.074 Public Health Prep Even	93.074 2016 PreDisaster Mitiga	2014 Emergency Performance	Drug Prosecution Fund	14.228 Public Facilities Progr	IPEP Safety Grant	Comm Corrections Project 18/19
Cash and investments - beginning	\$ 7,949	\$ -	\$ -	\$ 1,213	\$ -	\$ -	\$ 85,312
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	-	1,738	8,484	-	177,881	6,298	-
Total receipts	-	1,738	8,484	-	177,881	6,298	-
Disbursements:							
Personal services	6,625	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	247	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,738	8,484	-	177,881	6,298	85,312
Total disbursements	6,872	1,738	8,484	-	177,881	6,298	85,312
Excess (deficiency) of receipts over disbursements	(6,872)	-	-	-	-	-	(85,312)
Cash and investments - ending	\$ 1,077	\$ -	\$ -	\$ 1,213	\$ -	\$ -	\$ -

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Community Crossing Grant Pro A	Local Rd & Bdge Matching Grant	Comm Crossing Grant 2001198	Community Crossing Grant Pro B	Community Corrections Grant	Probation Funding Grant	Comm Corr Project Income
Cash and investments - beginning	\$ 348,976	\$ 9,628	\$ -	\$ 1,261,258	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	342,645
Other receipts	-	-	1,373,698	-	182,700	56,700	168,128
Total receipts	-	-	1,373,698	-	182,700	56,700	510,773
Disbursements:							
Personal services	-	-	-	-	182,700	56,119	210,247
Supplies	-	-	-	-	-	-	13,852
Other services and charges	-	-	-	-	-	-	122,355
Capital outlay	323,248	-	-	-	-	-	2,408
Other disbursements	-	-	-	1,261,258	-	-	365
Total disbursements	323,248	-	-	1,261,258	182,700	56,119	349,227
Excess (deficiency) of receipts over disbursements	(323,248)	-	1,373,698	(1,261,258)	-	581	161,546
Cash and investments - ending	\$ 25,728	\$ 9,628	\$ 1,373,698	\$ -	\$ -	\$ 581	\$ 161,546

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Dec Co Safety & Covid 19 Grant	Election 2020 PPE/COVID	SHSP Project Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ (4,558)	\$ 34,024,205
Receipts:				
Taxes	-	-	-	39,776,701
Licenses and permits	-	-	-	4,189,098
Intergovernmental receipts	-	-	-	20,309,572
Charges for services	-	-	-	1,983,469
Other receipts	-	11,790	4,558	44,287,007
Total receipts	-	11,790	4,558	110,545,847
Disbursements:				
Personal services	-	-	-	20,135,420
Supplies	-	-	-	2,254,108
Other services and charges	-	-	-	9,554,228
Capital outlay	-	-	-	4,861,338
Other disbursements	278	11,790	-	71,377,745
Total disbursements	278	11,790	-	108,182,839
Excess (deficiency) of receipts over disbursements	(278)	-	4,558	2,363,008
Cash and investments - ending	\$ (278)	\$ -	\$ -	\$ 36,387,213

DECATUR COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,346,525</u>	<u>\$ -</u>

DECATUR COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Decatur County Indiana Building Corp	Jail Building Project	\$ 1,549,000	7/1/2020	1/1/2038
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	\$ 12,609,664	\$ 2,125,000
Totals		<u>\$ 12,609,664</u>	<u>\$ 2,125,000</u>

DECATUR COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2020

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	35,487,534
Improvements other than buildings	2,335,787
Machinery, equipment, and vehicles	<u>11,399,427</u>
Total governmental activities	<u>75,136,101</u>
Total capital assets	<u>\$ 75,136,101</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/>.