

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF DECATUR

ADAMS COUNTY, INDIANA

January 1, 2018 to December 31, 2019



FILED
03/11/2022

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-7
Notes to Financial Statement	8-14
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	17-36
Schedule of Payables and Receivables	37
Schedule of Leases and Debt	38
Schedule of Capital Assets.....	39
Other Reports.....	40

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Phyllis J. Whitright	01-01-18 to 12-31-22
Mayor	Kenneth Lyle Meyer Daniel L. Rickord	01-01-18 to 12-31-19 01-01-20 to 12-31-22
President of the Board of Public Works and Safety	Kenneth Lyle Meyer Daniel L. Rickord	01-01-18 to 12-31-19 01-01-20 to 12-31-22
President Pro Tempore of the Common Council	Matthew J. Dyer	01-01-18 to 12-31-22
Utilities Auditor	Kevin Hackman	01-01-18 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF DECATUR, ADAMS COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Decatur (City), which comprises the financial position and results of operations for the period of January 1, 2018 to 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. 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 City'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 City'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 City 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 City for the period of January 1, 2018 to 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 City for the period of January 1, 2018 to 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 City's financial statement. The Combining Schedules 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

March 2, 2022

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

CITY OF DECATUR
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-18	Receipts	Disbursements	12-31-18	Receipts	Disbursements	
General Fund	\$ 3,263,508	\$ 4,195,585	\$ 4,559,445	\$ 2,899,648	\$ 4,405,361	\$ 4,899,903	\$ 2,405,106
MVH- Street	804,212	1,352,615	1,268,497	888,330	1,676,066	1,927,549	636,847
Local Road And Street	117,511	68,315	59,909	125,917	67,121	53,690	139,348
MVH Restricted	-	-	-	-	202,401	-	202,401
Park NR-Bus Trips	7,697	240	1,147	6,790	-	-	6,790
LLECE	26,267	21,368	19,162	28,473	15,404	18,888	24,989
Deferral Program	15,557	4,062	8,264	11,355	3,230	8,764	5,821
Unsafe Building	12,313	8,500	-	20,813	3,000	6,226	17,587
Riverboat	210,517	55,714	109,551	156,680	90,564	161,521	85,723
Parks And Recreation	213,788	642,214	597,996	258,006	656,119	641,175	272,950
Rainy Day	441,298	325,000	134,948	631,350	500,000	85,325	1,046,025
K9 Fund	3,630	2,749	2,917	3,462	1,785	1,384	3,863
LOIT Special Dist	23,967	-	23,966	1	-	-	1
CCD	294,159	182,597	284,821	191,935	189,263	123,892	257,306
Redevelopment Commission	110,733	171,966	72,778	209,921	200,730	103,088	307,563
CEDIT	698,925	458,569	230,429	927,065	388,415	690,995	624,485
CCI	164,806	21,985	53,845	132,946	21,487	9,596	144,837
Police Pension	118,150	467,798	460,433	125,515	461,888	452,790	134,613
Fire Pension	62,393	240,466	217,810	85,049	247,785	224,326	108,508
Fire Training Infrastructure Grant	117	-	-	117	-	-	117
Payroll- Child Support	-	6,794	6,794	-	17,214	17,214	-
Fire Vehicle Fund	129,048	43,956	-	173,004	45,289	-	218,293
Girl Scout Cabin Project	134	-	-	134	467	601	-
Levy Excess Fund	356	-	-	356	-	-	356
Fire Asst Grant #2	88	-	-	88	-	-	88
Park NR-Ball Parks	16,830	6,900	5,183	18,547	4,700	-	23,247
LOIT- Public Safety	549,052	449,201	319,247	679,006	485,888	350,358	814,536
Pennsy Depot Restoration	-	1,824	1,824	-	-	-	-
Fire Smoke Detectors	3,171	456	1,756	1,871	3,515	1,414	3,972
2015 HMGP Buyout Grant	6,489	-	-	6,489	-	-	6,489
DST- Exhibit Fund	-	7,700	6,534	1,166	-	199	967
Train Depot NR Operating	2,706	4,640	1,654	5,692	4,420	1,715	8,397
Economic Devel Revolving Fund	23,869	-	10,114	13,755	-	-	13,755
2016 Flood Acquisition PDM Grant	190,123	133,307	322,436	994	-	-	994
Madison St Plaza	128,055	218,063	346,118	-	31,999	31,999	-
Payroll- Hoosier START	-	16,835	16,835	-	20,198	20,198	-
Payroll OH Child Support	-	879	879	-	-	-	-
2017-1 PDM Acquisition Grant	-	-	-	-	122,031	99,757	22,274
2017-2 PDM Acquisition Grant	-	-	-	-	63,906	12,947	50,959
Public Art Fund	-	-	-	-	10,000	-	10,000
Fire Assistance Grant	3,787	-	-	3,787	-	-	3,787

CITY OF DECATUR
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2018 and 2019

Fund	Cash and	Receipts	Disbursements	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments			Investments
	01-01-18			12-31-18			12-31-19
Fire Report	471	50	-	521	10	-	531
Operation Pull Over Grant	(1,917)	19,683	17,766	-	15,956	15,956	-
Trees- New Construction	7,592	5,600	3,125	10,067	4,800	4,437	10,430
Police Non-Reverting	2,566	2,303	3,137	1,732	39,205	17,150	23,787
Police DARE	35	-	-	35	-	-	35
Fire Donations	3,572	15,000	15,540	3,032	745	-	3,777
Park Donation	15,055	195,635	50,139	160,551	716,347	426,732	450,166
Payroll Net Pays	-	3,096,472	3,096,472	-	3,253,752	3,253,752	-
Payroll Withholding- Federal	-	395,786	395,786	-	415,109	415,109	-
Payroll Withholding- State	14,820	135,306	139,003	11,123	142,346	142,318	11,151
Payroll Withholding- County	6,590	58,029	59,844	4,775	62,256	62,179	4,852
Payroll- Med/Dental Ins	45,195	1,088,485	1,076,628	57,052	1,135,529	1,119,103	73,478
Payroll- United Way	-	364	364	-	364	364	-
Payroll Withholding- Medicare	-	105,094	105,094	-	113,076	113,076	-
Payroll Withholding- FICA	-	280,072	280,072	-	298,436	298,436	-
Payroll Police & Fire PERF	4,461	317,546	317,546	4,461	338,122	338,122	4,461
Payroll- Life Ins	-	6,654	6,654	-	6,545	6,545	-
Payroll- Deferred Comp	-	73,075	73,075	-	71,640	71,640	-
Payroll City PERF	-	314,015	314,015	-	335,066	335,066	-
Storm Water Utility- Operating	611,836	586,518	357,203	841,151	598,364	306,871	1,132,644
Sewage 2015 Construction	1,320,254	-	377,168	943,086	846	247,296	696,636
Sewage FMB DSR Int	24,016	19,662	-	43,678	27,441	-	71,119
Sewage FMB DSR CD	1,323,978	-	-	1,323,978	-	661,989	661,989
Sewage Sinking Bond & Int	-	-	-	-	427,898	427,898	-
Sewage 2019 Ref Bonds DSR	-	-	-	-	661,989	46,046	615,943
Sewage 2019 Ref Bonds Cost of Issuance	-	-	-	-	107,772	94,850	12,922
Sewage- Operating	1,841,942	3,025,191	3,486,850	1,380,283	2,894,683	3,265,572	1,009,394
Sewage Util- Depreciation	64,424	-	-	64,424	-	-	64,424
Sewage- BNY SRF Bond & Int	664,776	1,213,600	1,322,164	556,212	1,217,471	1,773,683	-
Sewage- BNY SRF DSR	47	-	-	47	1	48	-
Sewage- PILOT Reserve	-	70,000	70,000	-	70,000	70,000	-
Water 2018 Bonds Construction	-	9,383,601	1,052,258	8,331,343	-	3,980,512	4,350,831
Water 2018 Bonds DSR	-	694,031	-	694,031	-	-	694,031
Water Utility- Operating	598,561	2,651,343	2,293,160	956,744	2,875,181	2,607,468	1,224,457
Water Utility- Sinking Bond & Int	33,080	608,812	641,892	-	788,791	788,791	-
Water Utility- PILOT	-	46,342	46,342	-	46,342	46,342	-
Totals	\$ 14,224,610	\$ 33,518,567	\$ 24,746,589	\$ 22,996,588	\$ 26,606,329	\$ 30,882,865	\$ 18,720,052

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

CITY OF DECATUR
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The accompanying financial statement presents the financial information for the City.

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 City.

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.

CITY OF DECATUR
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees. Amounts received from charges for current services.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the City. It includes all expenditures for the reduction of the principal and interest of the City's general obligation indebtedness.

CITY OF DECATUR
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

The City may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the City. 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 City. 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 City 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 City 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 City 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 City 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.

CITY OF DECATUR
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the City to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The City 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 City 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 City 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 City authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

CITY OF DECATUR
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. 1925 Police Officers' Pension Plan

Plan Description

The 1925 Police Officers' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

On Behalf Payments

The 1925 Police Officers' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

C. 1937 Firefighters' Pension Plan

Plan Description

The 1937 Firefighters' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-7). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

CITY OF DECATUR
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

The contribution requirements of plan members for the 1937 Firefighters' Pension Plan are established by state statute.

On Behalf Payments

The 1937 Firefighters' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

D. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977, providing retirement, disability, and survivor benefits.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52.

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

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

Note 7. Subsequent Events

Ordinance 2018-2 was adopted February 6, 2018, amending the rates and charges for the use of the waterworks system. Water rates will increase 27 percent in 2020.

Ordinance 2018-3, adopted February 20, 2018, authorized the acquisition, construction, installation of extensions, and additions and improvements to the Waterworks and authorized the issuance of Waterworks Revenue Bonds. This project was done in two phases. The first phase was completed in 2018, and the second phase was completed in 2020 with a new debt issuance of \$9,280,000.

CITY OF DECATUR
NOTES TO FINANCIAL STATEMENT
(Continued)

The City received \$319,344 in COVID - CARES Relief Funds in 2020. In 2021, the City received \$1,112,833 in Coronavirus State and Local Fiscal Recovery Funds (CSLFRF), and the City anticipates it will receive \$2,050,000 of CSLFRF distributions in total. How these funds will be used has yet to be determined.

OTHER INFORMATION - UNAUDITED

The City's Annual Financial Reports 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 City's Annual Financial Reports 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 City. It is presented as intended by the City.

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

	General Fund	MVH- Street	Local Road And Street	MVH Restricted	Park NR-Bus Trips	LLECE	Deferral Program	Unsafe Building
Cash and investments - beginning	\$ 3,263,508	\$ 804,212	\$ 117,511	\$ -	\$ 7,697	\$ 26,267	\$ 15,557	\$ 12,313
Receipts:								
Taxes	3,021,047	709,737	-	-	-	-	-	-
Licenses and permits	51,828	-	-	-	-	2,800	-	-
Intergovernmental receipts	318,938	584,092	68,315	-	-	-	-	-
Charges for services	533,159	6,390	-	-	240	7,918	-	8,500
Fines and forfeits	10,552	-	-	-	-	9,721	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	260,061	52,396	-	-	-	929	4,062	-
Total receipts	4,195,585	1,352,615	68,315	-	240	21,368	4,062	8,500
Disbursements:								
Personal services	3,054,506	556,565	-	-	-	-	-	-
Supplies	170,544	127,562	-	-	-	-	-	-
Other services and charges	643,132	399,835	59,909	-	1,147	19,162	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	363,763	184,535	-	-	-	-	8,264	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	327,500	-	-	-	-	-	-	-
Total disbursements	4,559,445	1,268,497	59,909	-	1,147	19,162	8,264	-
Excess (deficiency) of receipts over disbursements	(363,860)	84,118	8,406	-	(907)	2,206	(4,202)	8,500
Cash and investments - ending	\$ 2,899,648	\$ 888,330	\$ 125,917	\$ -	\$ 6,790	\$ 28,473	\$ 11,355	\$ 20,813

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

	Riverboat	Parks And Recreation	Rainy Day	K9 Fund	LOIT Special Dist	CCD	Redevelopment Commission	CEDIT
Cash and investments - beginning	\$ 210,517	\$ 213,788	\$ 441,298	\$ 3,630	\$ 23,967	\$ 294,159	\$ 110,733	\$ 698,925
Receipts:								
Taxes	-	523,122	-	-	-	169,793	171,879	334,869
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	55,714	39,386	-	-	-	12,804	-	10,000
Charges for services	-	79,270	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	436	325,000	2,749	-	-	87	113,700
Total receipts	55,714	642,214	325,000	2,749	-	182,597	171,966	458,569
Disbursements:								
Personal services	-	379,611	-	-	-	-	-	-
Supplies	-	58,873	-	2,917	-	-	-	-
Other services and charges	-	86,251	-	-	23,966	2,731	12,787	-
Debt service - principal and interest	68,091	-	-	-	-	67,381	-	-
Capital outlay	41,460	73,261	134,948	-	-	214,709	59,991	230,429
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	109,551	597,996	134,948	2,917	23,966	284,821	72,778	230,429
Excess (deficiency) of receipts over disbursements	(53,837)	44,218	190,052	(168)	(23,966)	(102,224)	99,188	228,140
Cash and investments - ending	\$ 156,680	\$ 258,006	\$ 631,350	\$ 3,462	\$ 1	\$ 191,935	\$ 209,921	\$ 927,065

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

	CCI	Police Pension	Fire Pension	Fire Training Infrastructure Grant	Payroll-Child Support	Fire Vehicle Fund	Girl Scout Cabin Project	Levy Excess Fund
Cash and investments - beginning	\$ 164,806	\$ 118,150	\$ 62,393	\$ 117	\$ -	\$ 129,048	\$ 134	\$ 356
Receipts:								
Taxes	-	152,475	98,480	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	21,985	315,323	141,986	-	-	-	-	-
Charges for services	-	-	-	-	-	43,956	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	6,794	-	-	-
Total receipts	21,985	467,798	240,466	-	6,794	43,956	-	-
Disbursements:								
Personal services	-	460,333	217,710	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	23,845	100	100	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	30,000	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	6,794	-	-	-
Total disbursements	53,845	460,433	217,810	-	6,794	-	-	-
Excess (deficiency) of receipts over disbursements	(31,860)	7,365	22,656	-	-	43,956	-	-
Cash and investments - ending	\$ 132,946	\$ 125,515	\$ 85,049	\$ 117	\$ -	\$ 173,004	\$ 134	\$ 356

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

	Fire Asst Grant #2	Park NR-Ball Parks	LOIT- Public Safety	Pennsy Depot Restoration	Fire Smoke Detectors	2015 HMGP Buyout Grant	DST- Exhibit Fund	Train Depot NR Operating
Cash and investments - beginning	\$ 88	\$ 16,830	\$ 549,052	\$ -	\$ 3,171	\$ 6,489	\$ -	\$ 2,706
Receipts:								
Taxes	-	-	449,201	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	6,900	-	-	-	-	-	4,340
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1,824	456	-	7,700	300
Total receipts	-	6,900	449,201	1,824	456	-	7,700	4,640
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	17,290	-	1,756	-	-	-
Other services and charges	-	-	18,605	-	-	-	-	1,654
Debt service - principal and interest	-	-	72,946	-	-	-	-	-
Capital outlay	-	5,183	210,406	1,824	-	-	6,534	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	5,183	319,247	1,824	1,756	-	6,534	1,654
Excess (deficiency) of receipts over disbursements	-	1,717	129,954	-	(1,300)	-	1,166	2,986
Cash and investments - ending	\$ 88	\$ 18,547	\$ 679,006	\$ -	\$ 1,871	\$ 6,489	\$ 1,166	\$ 5,692

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

	Economic Devel Revolving Fund	2016 Flood Acquisition PDM Grant	Madison St Plaza	Payroll- Hoosier START	Payroll OH Child Support	2017-1 PDM Acquisition Grant	2017-2 PDM Acquisition Grant	Public Art Fund
Cash and investments - beginning	\$ 23,869	\$ 190,123	\$ 128,055	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	115,807	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	17,500	218,063	16,835	879	-	-	-
Total receipts	-	133,307	218,063	16,835	879	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	98,794	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	10,114	223,497	346,118	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	145	-	16,835	879	-	-	-
Total disbursements	10,114	322,436	346,118	16,835	879	-	-	-
Excess (deficiency) of receipts over disbursements	(10,114)	(189,129)	(128,055)	-	-	-	-	-
Cash and investments - ending	\$ 13,755	\$ 994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Fire Assistance Grant	Fire Report	Operation Pull Over Grant	Trees-New Construction	Police Non-Reverting	Police DARE	Fire Donations	Park Donation
Cash and investments - beginning	\$ 3,787	\$ 471	\$ (1,917)	\$ 7,592	\$ 2,566	\$ 35	\$ 3,572	\$ 15,055
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	5,600	-	-	-	-
Intergovernmental receipts	-	-	19,683	-	-	-	-	-
Charges for services	-	50	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	220	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,083	-	15,000	195,635
Total receipts	-	50	19,683	5,600	2,303	-	15,000	195,635
Disbursements:								
Personal services	-	-	17,766	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	3,137	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	3,125	-	-	15,540	50,139
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	17,766	3,125	3,137	-	15,540	50,139
Excess (deficiency) of receipts over disbursements	-	50	1,917	2,475	(834)	-	(540)	145,496
Cash and investments - ending	\$ 3,787	\$ 521	\$ -	\$ 10,067	\$ 1,732	\$ 35	\$ 3,032	\$ 160,551

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

	Payroll Net Pays	Payroll Withholding- Federal	Payroll Withholding- State	Payroll Withholding- County	Payroll- Med/Dental Ins	Payroll- United Way	Payroll Withholding- Medicare	Payroll Withholding- FICA
Cash and investments - beginning	\$ -	\$ -	\$ 14,820	\$ 6,590	\$ 45,195	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	3,096,472	395,786	135,306	58,029	1,088,485	364	105,094	280,072
Total receipts	3,096,472	395,786	135,306	58,029	1,088,485	364	105,094	280,072
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	3,096,472	395,786	139,003	59,844	1,076,628	364	105,094	280,072
Total disbursements	3,096,472	395,786	139,003	59,844	1,076,628	364	105,094	280,072
Excess (deficiency) of receipts over disbursements	-	-	(3,697)	(1,815)	11,857	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 11,123	\$ 4,775	\$ 57,052	\$ -	\$ -	\$ -

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

	Payroll Police & Fire PERF	Payroll- Life Ins	Payroll- Deferred Comp	Payroll City PERF	Storm Water Utility- Operating	Sewage 2015 Construction	Sewage FMB DSR Int	Sewage FMB DSR CD
Cash and investments - beginning	\$ 4,461	\$ -	\$ -	\$ -	\$ 611,836	\$ 1,320,254	\$ 24,016	\$ 1,323,978
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	573,936	-	-	-
Other receipts	317,546	6,654	73,075	314,015	12,582	-	19,662	-
Total receipts	317,546	6,654	73,075	314,015	586,518	-	19,662	-
Disbursements:								
Personal services	-	-	-	-	87,738	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	377,168	-	-
Utility operating expenses	-	-	-	-	269,465	-	-	-
Other disbursements	317,546	6,654	73,075	314,015	-	-	-	-
Total disbursements	317,546	6,654	73,075	314,015	357,203	377,168	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	229,315	(377,168)	19,662	-
Cash and investments - ending	\$ 4,461	\$ -	\$ -	\$ -	\$ 841,151	\$ 943,086	\$ 43,678	\$ 1,323,978

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

	Sewage Sinking Bond & Int	Sewage 2019 Ref Bonds DSR	Sewage 2019 Ref Bonds Cost of Issuance	Sewage- Operating	Sewage Util- Depreciation	Sewage- BNY SRF Bond & Int	Sewage- BNY SRF DSR
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,841,942	\$ 64,424	\$ 664,776	\$ 47
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	2,955,461	-	-	-
Other receipts	-	-	-	69,730	-	1,213,600	-
Total receipts	-	-	-	3,025,191	-	1,213,600	-
Disbursements:							
Personal services	-	-	-	587,296	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	1,322,164	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	1,510,612	-	-	-
Other disbursements	-	-	-	1,388,942	-	-	-
Total disbursements	-	-	-	3,486,850	-	1,322,164	-
Excess (deficiency) of receipts over disbursements	-	-	-	(461,659)	-	(108,564)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,380,283	\$ 64,424	\$ 556,212	\$ 47

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

	Sewage- PILOT Reserve	Water 2018 Bonds Construction	Water 2018 Bonds DSR	Water Utility- Operating	Water Utility- Sinking Bond & Int	Water Utility- PILOT	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 598,561	\$ 33,080	\$ -	\$ 14,224,610
Receipts:							
Taxes	-	-	-	-	-	-	5,630,603
Licenses and permits	-	-	-	-	-	-	60,228
Intergovernmental receipts	-	-	-	-	-	-	1,704,033
Charges for services	-	-	-	-	-	-	690,723
Fines and forfeits	-	-	-	-	-	-	20,493
Utility fees	-	-	-	2,483,364	-	-	6,012,761
Other receipts	70,000	9,383,601	694,031	167,979	608,812	46,342	19,399,726
Total receipts	70,000	9,383,601	694,031	2,651,343	608,812	46,342	33,518,567
Disbursements:							
Personal services	-	-	-	539,369	-	-	5,900,894
Supplies	-	-	-	-	-	-	378,942
Other services and charges	-	-	-	-	-	-	1,395,155
Debt service - principal and interest	-	-	-	-	641,892	-	2,172,474
Capital outlay	-	269,500	-	-	-	-	2,860,508
Utility operating expenses	-	-	-	1,091,716	-	-	2,871,793
Other disbursements	70,000	782,758	-	662,075	-	46,342	9,166,823
Total disbursements	70,000	1,052,258	-	2,293,160	641,892	46,342	24,746,589
Excess (deficiency) of receipts over disbursements	-	8,331,343	694,031	358,183	(33,080)	-	8,771,978
Cash and investments - ending	\$ -	\$ 8,331,343	\$ 694,031	\$ 956,744	\$ -	\$ -	\$ 22,996,588

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

	General Fund	MVH- Street	Local Road And Street	MVH Restricted	Park NR-Bus Trips	LLECE	Deferral Program	Unsafe Building
Cash and investments - beginning	\$ 2,899,648	\$ 888,330	\$ 125,917	\$ -	\$ 6,790	\$ 28,473	\$ 11,355	\$ 20,813
Receipts:								
Taxes	3,159,778	735,216	-	-	-	-	-	-
Licenses and permits	55,509	-	-	-	-	3,090	-	-
Intergovernmental receipts	331,320	927,035	67,121	202,401	-	-	-	-
Charges for services	529,999	4,128	-	-	-	10,288	-	-
Fines and forfeits	7,033	-	-	-	-	1,971	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	321,722	9,687	-	-	-	55	3,230	3,000
Total receipts	4,405,361	1,676,066	67,121	202,401	-	15,404	3,230	3,000
Disbursements:								
Personal services	3,158,044	646,010	-	-	-	-	-	-
Supplies	184,955	158,953	-	-	-	-	-	-
Other services and charges	751,313	483,740	53,690	-	-	18,888	-	6,226
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	294,441	638,846	-	-	-	-	8,764	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	511,150	-	-	-	-	-	-	-
Total disbursements	4,899,903	1,927,549	53,690	-	-	18,888	8,764	6,226
Excess (deficiency) of receipts over disbursements	(494,542)	(251,483)	13,431	202,401	-	(3,484)	(5,534)	(3,226)
Cash and investments - ending	\$ 2,405,106	\$ 636,847	\$ 139,348	\$ 202,401	\$ 6,790	\$ 24,989	\$ 5,821	\$ 17,587

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

	Riverboat	Parks And Recreation	Rainy Day	K9 Fund	LOIT Special Dist	CCD	Redevelopment Commission	CEDIT
Cash and investments - beginning	\$ 156,680	\$ 258,006	\$ 631,350	\$ 3,462	\$ 1	\$ 191,935	\$ 209,921	\$ 927,065
Receipts:								
Taxes	-	543,322	-	-	-	170,882	200,185	350,682
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	55,714	42,482	-	-	-	18,381	-	37,733
Charges for services	-	66,657	-	-	-	-	479	-
Fines and forfeits	-	3,280	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	34,850	378	500,000	1,785	-	-	66	-
Total receipts	90,564	656,119	500,000	1,785	-	189,263	200,730	388,415
Disbursements:								
Personal services	-	411,676	-	-	-	-	1,080	-
Supplies	-	57,145	-	1,384	-	-	-	-
Other services and charges	-	96,236	-	-	-	11,895	49,718	-
Debt service - principal and interest	66,671	-	-	-	-	69,212	-	-
Capital outlay	94,850	76,118	85,325	-	-	42,785	52,290	615,057
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	75,938
Total disbursements	161,521	641,175	85,325	1,384	-	123,892	103,088	690,995
Excess (deficiency) of receipts over disbursements	(70,957)	14,944	414,675	401	-	65,371	97,642	(302,580)
Cash and investments - ending	\$ 85,723	\$ 272,950	\$ 1,046,025	\$ 3,863	\$ 1	\$ 257,306	\$ 307,563	\$ 624,485

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

	CCI	Police Pension	Fire Pension	Fire Training Infrastructure Grant	Payroll-Child Support	Fire Vehicle Fund	Girl Scout Cabin Project	Levy Excess Fund
Cash and investments - beginning	\$ 132,946	\$ 125,515	\$ 85,049	\$ 117	\$ -	\$ 173,004	\$ 134	\$ 356
Receipts:								
Taxes	-	157,873	101,967	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	21,487	304,015	145,818	-	-	-	-	-
Charges for services	-	-	-	-	-	45,289	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	17,214	-	467	-
Total receipts	21,487	461,888	247,785	-	17,214	45,289	467	-
Disbursements:								
Personal services	-	452,690	224,226	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	9,596	100	100	-	-	-	601	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	17,214	-	-	-
Total disbursements	9,596	452,790	224,326	-	17,214	-	601	-
Excess (deficiency) of receipts over disbursements	11,891	9,098	23,459	-	-	45,289	(134)	-
Cash and investments - ending	\$ 144,837	\$ 134,613	\$ 108,508	\$ 117	\$ -	\$ 218,293	\$ -	\$ 356

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

	Fire Asst Grant #2	Park NR-Ball Parks	LOIT- Public Safety	Pennsy Depot Restoration	Fire Smoke Detectors	2015 HMGP Buyout Grant	DST- Exhibit Fund	Train Depot NR Operating
Cash and investments - beginning	\$ 88	\$ 18,547	\$ 679,006	\$ -	\$ 1,871	\$ 6,489	\$ 1,166	\$ 5,692
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	485,565	-	-	-	-	-
Charges for services	-	4,700	-	-	-	-	-	4,370
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	323	-	3,515	-	-	50
Total receipts	-	4,700	485,888	-	3,515	-	-	4,420
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	22,696	-	1,414	-	-	-
Other services and charges	-	-	28,770	-	-	-	-	1,715
Debt service - principal and interest	-	-	73,169	-	-	-	-	-
Capital outlay	-	-	225,723	-	-	-	199	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	350,358	-	1,414	-	199	1,715
Excess (deficiency) of receipts over disbursements	-	4,700	135,530	-	2,101	-	(199)	2,705
Cash and investments - ending	\$ 88	\$ 23,247	\$ 814,536	\$ -	\$ 3,972	\$ 6,489	\$ 967	\$ 8,397

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

	Economic Devel Revolving Fund	2016 Flood Acquisition PDM Grant	Madison St Plaza	Payroll- Hoosier START	Payroll OH Child Support	2017-1 PDM Acquisition Grant	2017-2 PDM Acquisition Grant	Public Art Fund
Cash and investments - beginning	\$ 13,755	\$ 994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	90,000	20,000	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	31,999	20,198	-	32,031	43,906	10,000
Total receipts	-	-	31,999	20,198	-	122,031	63,906	10,000
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	14,679	12,947	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	31,999	-	-	85,078	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	20,198	-	-	-	-
Total disbursements	-	-	31,999	20,198	-	99,757	12,947	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	22,274	50,959	10,000
Cash and investments - ending	\$ 13,755	\$ 994	\$ -	\$ -	\$ -	\$ 22,274	\$ 50,959	\$ 10,000

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

	Fire Assistance Grant	Fire Report	Operation Pull Over Grant	Trees-New Construction	Police Non-Reverting	Police DARE	Fire Donations	Park Donation
Cash and investments - beginning	\$ 3,787	\$ 521	\$ -	\$ 10,067	\$ 1,732	\$ 35	\$ 3,032	\$ 160,551
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	4,800	-	-	-	-
Intergovernmental receipts	-	-	15,956	-	-	-	-	-
Charges for services	-	10	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	36	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	39,169	-	745	716,347
Total receipts	-	10	15,956	4,800	39,205	-	745	716,347
Disbursements:								
Personal services	-	-	15,956	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	17,150	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	4,437	-	-	-	426,732
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	15,956	4,437	17,150	-	-	426,732
Excess (deficiency) of receipts over disbursements	-	10	-	363	22,055	-	745	289,615
Cash and investments - ending	\$ 3,787	\$ 531	\$ -	\$ 10,430	\$ 23,787	\$ 35	\$ 3,777	\$ 450,166

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

	Payroll Net Pays	Payroll Withholding- Federal	Payroll Withholding- State	Payroll Withholding- County	Payroll- Med/Dental Ins	Payroll- United Way	Payroll Withholding- Medicare	Payroll Withholding- FICA
Cash and investments - beginning	\$ -	\$ -	\$ 11,123	\$ 4,775	\$ 57,052	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	<u>3,253,752</u>	<u>415,109</u>	<u>142,346</u>	<u>62,256</u>	<u>1,135,529</u>	<u>364</u>	<u>113,076</u>	<u>298,436</u>
Total receipts	<u>3,253,752</u>	<u>415,109</u>	<u>142,346</u>	<u>62,256</u>	<u>1,135,529</u>	<u>364</u>	<u>113,076</u>	<u>298,436</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	<u>3,253,752</u>	<u>415,109</u>	<u>142,318</u>	<u>62,179</u>	<u>1,119,103</u>	<u>364</u>	<u>113,076</u>	<u>298,436</u>
Total disbursements	<u>3,253,752</u>	<u>415,109</u>	<u>142,318</u>	<u>62,179</u>	<u>1,119,103</u>	<u>364</u>	<u>113,076</u>	<u>298,436</u>
Excess (deficiency) of receipts over disbursements	-	-	28	77	16,426	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,151</u>	<u>\$ 4,852</u>	<u>\$ 73,478</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Payroll Police & Fire PERF	Payroll- Life Ins	Payroll- Deferred Comp	Payroll City PERF	Storm Water Utility- Operating	Sewage 2015 Construction	Sewage FMB DSR Int	Sewage FMB DSR CD
Cash and investments - beginning	\$ 4,461	\$ -	\$ -	\$ -	\$ 841,151	\$ 943,086	\$ 43,678	\$ 1,323,978
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	577,295	-	-	-
Other receipts	338,122	6,545	71,640	335,066	21,069	846	27,441	-
Total receipts	338,122	6,545	71,640	335,066	598,364	846	27,441	-
Disbursements:								
Personal services	-	-	-	-	86,744	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	247,296	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	338,122	6,545	71,640	335,066	220,127	-	-	661,989
Total disbursements	338,122	6,545	71,640	335,066	306,871	247,296	-	661,989
Excess (deficiency) of receipts over disbursements	-	-	-	-	291,493	(246,450)	27,441	(661,989)
Cash and investments - ending	\$ 4,461	\$ -	\$ -	\$ -	\$ 1,132,644	\$ 696,636	\$ 71,119	\$ 661,989

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

	Sewage Sinking Bond & Int	Sewage 2019 Ref Bonds DSR	Sewage 2019 Ref Bonds Cost of Issuance	Sewage- Operating	Sewage Util- Depreciation	Sewage- BNY SRF Bond & Int	Sewage- BNY SRF DSR
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,380,283	\$ 64,424	\$ 556,212	\$ 47
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	2,831,236	-	-	-
Other receipts	427,898	661,989	107,772	63,447	-	1,217,471	1
Total receipts	427,898	661,989	107,772	2,894,683	-	1,217,471	1
Disbursements:							
Personal services	-	-	-	600,124	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	427,898	-	-	-	-	1,589,264	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	1,296,914	-	-	-
Other disbursements	-	46,046	94,850	1,368,534	-	184,419	48
Total disbursements	427,898	46,046	94,850	3,265,572	-	1,773,683	48
Excess (deficiency) of receipts over disbursements	-	615,943	12,922	(370,889)	-	(556,212)	(47)
Cash and investments - ending	\$ -	\$ 615,943	\$ 12,922	\$ 1,009,394	\$ 64,424	\$ -	\$ -

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

	Sewage- PILOT Reserve	Water 2018 Bonds Construction	Water 2018 Bonds DSR	Water Utility- Operating	Water Utility- Sinking Bond & Int	Water Utility- PILOT	Totals
Cash and investments - beginning	\$ -	\$ 8,331,343	\$ 694,031	\$ 956,744	\$ -	\$ -	\$ 22,996,588
Receipts:							
Taxes	-	-	-	-	-	-	5,419,905
Licenses and permits	-	-	-	-	-	-	63,399
Intergovernmental receipts	-	-	-	-	-	-	2,765,028
Charges for services	-	-	-	-	-	-	665,920
Fines and forfeits	-	-	-	-	-	-	12,320
Utility fees	-	-	-	2,633,687	-	-	6,042,218
Other receipts	70,000	-	-	241,494	788,791	46,342	11,637,539
Total receipts	70,000	-	-	2,875,181	788,791	46,342	26,606,329
Disbursements:							
Personal services	-	-	-	578,684	-	-	6,175,234
Supplies	-	-	-	-	-	-	426,547
Other services and charges	-	-	-	-	-	-	1,557,364
Debt service - principal and interest	-	-	-	-	788,791	-	3,015,005
Capital outlay	-	3,980,512	-	-	-	-	6,910,452
Utility operating expenses	-	-	-	1,161,457	-	-	2,458,371
Other disbursements	70,000	-	-	867,327	-	46,342	10,339,892
Total disbursements	70,000	3,980,512	-	2,607,468	788,791	46,342	30,882,865
Excess (deficiency) of receipts over disbursements	-	(3,980,512)	-	267,713	-	-	(4,276,536)
Cash and investments - ending	\$ -	\$ 4,350,831	\$ 694,031	\$ 1,224,457	\$ -	\$ -	\$ 18,720,052

CITY OF DECATUR
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2019

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ -	\$ 41,340
Storm Water	2,588	43,852
Sewage	78,727	248,762
Water	<u>69,079</u>	<u>210,330</u>
Totals	<u>\$ 150,394</u>	<u>\$ 544,284</u>

CITY OF DECATUR
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Water:				
Daniel S & Luanne S Buchan	Real Estate- (5) water wells & pumps	\$ 4,410	1/1/2008	12/31/2032
Orlyn K Lehman	Real Estate- (2) water wells & pumps	<u>1,654</u>	12/1/2006	11/30/2056
Total Water		<u>6,064</u>		
Total of annual lease payments		<u>\$ 6,064</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	New City Hall and Police Station	\$ 1,740,000	\$ 209,053
Sewage:			
Revenue bonds	Sewage Works Refunding Revenue Bonds of 2015	1,640,000	430,800
Revenue bonds	Sewage Works Refunding Revenue Bonds of 2019	4,925,000	622,175
Revenue bonds	Sewage Works Revenue Bonds of 2015	<u>6,000,000</u>	<u>223,781</u>
Total Sewage		<u>12,565,000</u>	<u>1,276,756</u>
Water:			
Revenue bonds	Waterworks Refunding Revenue Bonds of 2017	975,000	130,319
Revenue bonds	Waterworks Revenue Bonds Series 2018	<u>8,920,000</u>	<u>659,423</u>
Total Water		<u>9,895,000</u>	<u>789,742</u>
Totals		<u>\$ 24,200,000</u>	<u>\$ 2,275,551</u>

CITY OF DECATUR
 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	\$ 6,344,670
Infrastructure	6,464,287
Buildings	11,221,714
Improvements other than buildings	1,884,216
Machinery, equipment, and vehicles	<u>7,961,751</u>
Total governmental activities	<u>33,876,638</u>
Storm Water:	
Infrastructure	648,410
Machinery, equipment, and vehicles	<u>446,127</u>
Total Storm Water	<u>1,094,537</u>
Sewage:	
Land	532,334
Infrastructure	18,781,887
Buildings	11,818,072
Machinery, equipment, and vehicles	<u>9,345,215</u>
Total Sewage	<u>40,477,508</u>
Water:	
Land	179,723
Infrastructure	9,457,269
Buildings	2,848,658
Machinery, equipment, and vehicles	<u>2,024,991</u>
Total Water	<u>14,510,641</u>
Total capital assets	<u>\$ 89,959,324</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.