

**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, 2020 to December 31, 2020



**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 .....	8-13
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	17-32
Schedule of Payables and Receivables .....	33
Schedule of Leases and Debt .....	34
Schedule of Capital Assets.....	35
Other Reports.....	36

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Phyllis J. Whitright	01-01-20 to 12-31-22
Mayor	Daniel L. Rickord	01-01-20 to 12-31-22
President of the Board of Public Works and Safety	Daniel L. Rickord	01-01-20 to 12-31-22
President Pro Tempore of the Common Council	Matthew J. Dyer	01-01-20 to 12-31-22
Utilities Auditor	Kevin Hackman	01-01-20 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 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 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 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 City 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 City'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 March 2, 2022, on our consideration of the City'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 City'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 City's internal control over financial reporting and compliance.



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 Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
General Fund	\$ 2,405,106	\$ 4,800,002	\$ 4,471,422	\$ 2,733,686
MVH- Street	636,847	1,788,497	1,388,024	1,037,320
Local Road And Street	139,348	65,380	35,304	169,424
MVH Restricted	202,401	178,505	-	380,906
Park NR-Bus Trips	6,790	-	-	6,790
LLECE	24,989	20,734	20,809	24,914
Deferral Program	5,821	-	-	5,821
Unsafe Building	17,587	-	100	17,487
Riverboat	85,723	55,714	121,709	19,728
Parks And Recreation	272,950	660,605	585,609	347,946
Rainy Day	1,046,025	-	231,021	815,004
K9 Fund	3,863	2,740	789	5,814
LOIT Special Dist	1	-	-	1
CCD	257,306	189,710	67,699	379,317
Redevelopment Commission	307,563	189,707	43,766	453,504
CEDIT	624,485	504,404	519,309	609,580
CCI	144,837	20,392	42,425	122,804
Police Pension	134,613	429,112	429,978	133,747
Fire Pension	108,508	245,352	229,532	124,328
Fire Training Infrastructure Grant	117	-	-	117
Payroll- Child Support	-	22,184	22,184	-
Fire Vehicle Fund	218,293	47,415	240,000	25,708
Levy Excess Fund	356	-	-	356
Fire Asst Grant #2	88	-	-	88
Park NR-Ball Parks	23,247	360	8,785	14,822
LOIT- Public Safety	814,536	576,200	996,896	393,840
Fire Smoke Detectors	3,972	310	912	3,370
2015 HMGP Buyout Grant	6,489	-	-	6,489
DST-- Exhibit Fund	967	-	110	857
Train Depot NR Operating	8,397	7,920	565	15,752
Economic Devel Revolving Fund	13,755	-	-	13,755
2016 Flood Acquisition PDM Grant	994	-	-	994
Payroll- Hoosier START	-	26,365	26,365	-
2017-1 PDM Acquisition Grant	22,274	582,524	611,347	(6,549)
2017-2 PDM Acquisition Grant	50,959	512,193	595,252	(32,100)
Public Art Fund	10,000	2,000	7,400	4,600
COVID-IFA CARES Relief Fund	-	319,139	319,139	-
CHIRP Grant	-	13,733	14,901	(1,168)
Baby Box	-	8,130	4,413	3,717
2017 Evergreen Flood Mitigation Grant	-	320,457	145,395	175,062
Payroll- Garnishment	-	2,400	2,400	-
Fire Assistance Grant	3,787	-	-	3,787

CITY OF DECATUR  
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
Fire Report	531	90	-	621
Trees- New Construction	10,430	6,000	-	16,430
Police Non-Reverting	23,787	19,874	39,587	4,074
Police DARE	35	-	-	35
Fire Donations	3,777	2,000	-	5,777
Park Donation	450,166	112,458	545,103	17,521
Payroll Net Pays	-	3,236,961	3,236,961	-
Payroll Withholding- Federal	-	412,438	412,438	-
Payroll Withholding- State	11,151	144,449	144,010	11,590
Payroll Withholding- County	4,852	62,311	62,199	4,964
Payroll- Med/Dental Ins	73,478	1,183,754	1,177,185	80,047
Payroll- United Way	-	884	884	-
Payroll Withholding- Medicare	-	113,269	113,269	-
Payroll Withholding- FICA	-	296,636	296,636	-
Payroll Police & Fire PERF	4,461	346,142	346,142	4,461
Payroll- Life Ins	-	6,114	6,114	-
Payroll- Deferred Comp	-	78,727	78,727	-
Payroll City PERF	-	332,169	332,169	-
Storm Water Utility- Operating	1,132,644	580,659	272,118	1,441,185
Sewage 2015 Construction	696,636	-	328,488	368,148
Sewage FMB DSR Int	71,119	8,748	79,867	-
Sewage FMB DSR CD	661,989	-	661,989	-
Sewage Sinking Bond & Int	-	1,289,679	1,276,757	12,922
Sewage 2019 Ref Bonds DSR	615,943	-	-	615,943
Sewage 2019 Ref Bonds Cost of Issuance	12,922	-	12,922	-
Sewage- Operating	1,009,394	3,002,337	2,468,576	1,543,155
Sewage Util- Depreciation	64,424	-	-	64,424
Sewage- PILOT Reserve	-	70,000	70,000	-
Water 2018 Bonds Construction	4,350,831	-	3,840,600	510,231
Water 2018 Bonds DSR	694,031	-	-	694,031
Water 2020 Bonds Construction	-	9,217,357	2,742,561	6,474,796
Water 2020 Bonds DSR	-	634,150	-	634,150
Water Utility- Operating	1,224,457	3,495,631	3,243,114	1,476,974
Water Utility- Sinking Bond & Int	-	1,163,330	1,163,330	-
Water PILOT Reserve Fund	-	46,342	46,342	-
Totals	<u>\$ 18,720,052</u>	<u>\$ 37,454,693</u>	<u>\$ 34,181,648</u>	<u>\$ 21,993,097</u>

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. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of grant reimbursements for grant expenditures made by the City not being received by December 31, 2020.

**Note 8. Subsequent Event**

On July 28, 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.

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#### OTHER INFORMATION - UNAUDITED

The City'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 City'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 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, 2020

	General Fund	MVH- Street	Local Road And Street	MVH Restricted	Park NR-Bus Trips
Cash and investments - beginning	\$ 2,405,106	\$ 636,847	\$ 139,348	\$ 202,401	\$ 6,790
Receipts:					
Taxes	3,431,255	772,897	-	-	-
Licenses and permits	63,750	-	-	-	-
Intergovernmental receipts	347,331	993,393	65,380	178,505	-
Charges for services	591,599	5,640	-	-	-
Fines and forfeits	8,736	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	357,331	16,567	-	-	-
Total receipts	4,800,002	1,788,497	65,380	178,505	-
Disbursements:					
Personal services	3,240,354	658,919	-	-	-
Supplies	208,533	132,275	-	-	-
Other services and charges	782,573	467,418	35,304	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	239,962	129,412	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,471,422	1,388,024	35,304	-	-
Excess (deficiency) of receipts over disbursements	328,580	400,473	30,076	178,505	-
Cash and investments - ending	\$ 2,733,686	\$ 1,037,320	\$ 169,424	\$ 380,906	\$ 6,790

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

	LLECE	Deferral Program	Unsafe Building	Riverboat	Parks And Recreation
Cash and investments - beginning	\$ 24,989	\$ 5,821	\$ 17,587	\$ 85,723	\$ 272,950
Receipts:					
Taxes	-	-	-	-	570,580
Licenses and permits	6,630	-	-	-	-
Intergovernmental receipts	-	-	-	55,714	45,493
Charges for services	11,209	-	-	-	40,992
Fines and forfeits	1,895	-	-	-	1,760
Utility fees	-	-	-	-	-
Other receipts	1,000	-	-	-	1,780
Total receipts	20,734	-	-	55,714	660,605
Disbursements:					
Personal services	-	-	-	-	422,889
Supplies	-	-	-	-	61,981
Other services and charges	20,809	-	100	-	91,739
Debt service - principal and interest	-	-	-	68,455	-
Capital outlay	-	-	-	53,254	9,000
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	20,809	-	100	121,709	585,609
Excess (deficiency) of receipts over disbursements	(75)	-	(100)	(65,995)	74,996
Cash and investments - ending	\$ 24,914	\$ 5,821	\$ 17,487	\$ 19,728	\$ 347,946

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

	Rainy Day	K9 Fund	LOIT Special Dist	CCD	Redevelopment Commission
Cash and investments - beginning	\$ 1,046,025	\$ 3,863	\$ 1	\$ 257,306	\$ 307,563
Receipts:					
Taxes	-	-	-	175,692	188,408
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	14,018	-
Charges for services	-	-	-	-	1,299
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	2,740	-	-	-
Total receipts	-	2,740	-	189,710	189,707
Disbursements:					
Personal services	-	-	-	-	1,170
Supplies	-	789	-	-	-
Other services and charges	-	-	-	-	11,588
Debt service - principal and interest	-	-	-	67,699	-
Capital outlay	231,021	-	-	-	31,008
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	231,021	789	-	67,699	43,766
Excess (deficiency) of receipts over disbursements	(231,021)	1,951	-	122,011	145,941
Cash and investments - ending	\$ 815,004	\$ 5,814	\$ 1	\$ 379,317	\$ 453,504

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

	CEDIT	CCI	Police Pension	Fire Pension	Fire Training Infrastructure Grant
Cash and investments - beginning	\$ 624,485	\$ 144,837	\$ 134,613	\$ 108,508	\$ 117
Receipts:					
Taxes	442,874	-	165,830	107,022	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	20,392	263,282	138,330	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	61,530	-	-	-	-
Total receipts	<u>504,404</u>	<u>20,392</u>	<u>429,112</u>	<u>245,352</u>	<u>-</u>
Disbursements:					
Personal services	-	-	429,878	229,432	-
Supplies	-	-	-	-	-
Other services and charges	-	42,425	100	100	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	519,309	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>519,309</u>	<u>42,425</u>	<u>429,978</u>	<u>229,532</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(14,905)</u>	<u>(22,033)</u>	<u>(866)</u>	<u>15,820</u>	<u>-</u>
Cash and investments - ending	<u>\$ 609,580</u>	<u>\$ 122,804</u>	<u>\$ 133,747</u>	<u>\$ 124,328</u>	<u>\$ 117</u>

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

	Payroll- Child Support	Fire Vehicle Fund	Levy Excess Fund	Fire Asst Grant #2	Park NR-Ball Parks
Cash and investments - beginning	\$ -	\$ 218,293	\$ 356	\$ 88	\$ 23,247
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	47,415	-	-	360
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	22,184	-	-	-	-
Total receipts	22,184	47,415	-	-	360
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	240,000	-	-	8,785
Utility operating expenses	-	-	-	-	-
Other disbursements	22,184	-	-	-	-
Total disbursements	22,184	240,000	-	-	8,785
Excess (deficiency) of receipts over disbursements	-	(192,585)	-	-	(8,425)
Cash and investments - ending	\$ -	\$ 25,708	\$ 356	\$ 88	\$ 14,822

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

	LOIT- Public Safety	Fire Smoke Detectors	2015 HMGP Buyout Grant	DST-- Exhibit Fund	Train Depot NR Operating
Cash and investments - beginning	\$ 814,536	\$ 3,972	\$ 6,489	\$ 967	\$ 8,397
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	566,920	-	-	-	-
Charges for services	-	-	-	-	1,420
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	9,280	310	-	-	6,500
Total receipts	576,200	310	-	-	7,920
Disbursements:					
Personal services	-	-	-	-	-
Supplies	19,123	912	-	-	-
Other services and charges	47,411	-	-	-	565
Debt service - principal and interest	73,315	-	-	-	-
Capital outlay	857,047	-	-	110	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	996,896	912	-	110	565
Excess (deficiency) of receipts over disbursements	(420,696)	(602)	-	(110)	7,355
Cash and investments - ending	\$ 393,840	\$ 3,370	\$ 6,489	\$ 857	\$ 15,752

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

	Economic Devel Revolving Fund	2016 Flood Acquisition PDM Grant	Payroll- Hoosier START	2017-1 PDM Acquisition Grant	2017-2 PDM Acquisition Grant
Cash and investments - beginning	\$ 13,755	\$ 994	\$ -	\$ 22,274	\$ 50,959
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	582,524	512,193
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	26,365	-	-
Total receipts	-	-	26,365	582,524	512,193
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	332,428	232,472
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	278,919	362,780
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	26,365	-	-
Total disbursements	-	-	26,365	611,347	595,252
Excess (deficiency) of receipts over disbursements	-	-	-	(28,823)	(83,059)
Cash and investments - ending	\$ 13,755	\$ 994	\$ -	\$ (6,549)	\$ (32,100)

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

	Public Art Fund	COVID-IFA CARES Relief Fund	CHIRP Grant	Baby Box	2017 Evergreen Flood Mitigation Grant
Cash and investments - beginning	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	319,139	13,733	-	95,326
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	2,000	-	-	8,130	225,131
Total receipts	<u>2,000</u>	<u>319,139</u>	<u>13,733</u>	<u>8,130</u>	<u>320,457</u>
Disbursements:					
Personal services	-	-	14,901	-	-
Supplies	-	41,207	-	35	-
Other services and charges	7,400	11,415	-	4,378	144,300
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	7,843	-	-	1,095
Utility operating expenses	-	-	-	-	-
Other disbursements	-	258,674	-	-	-
Total disbursements	<u>7,400</u>	<u>319,139</u>	<u>14,901</u>	<u>4,413</u>	<u>145,395</u>
Excess (deficiency) of receipts over disbursements	<u>(5,400)</u>	<u>-</u>	<u>(1,168)</u>	<u>3,717</u>	<u>175,062</u>
Cash and investments - ending	<u>\$ 4,600</u>	<u>\$ -</u>	<u>\$ (1,168)</u>	<u>\$ 3,717</u>	<u>\$ 175,062</u>

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

	Payroll- Garnishment	Fire Assistance Grant	Fire Report	Trees- New Construction	Police Non-Reverting
Cash and investments - beginning	\$ -	\$ 3,787	\$ 531	\$ 10,430	\$ 23,787
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	90	6,000	-
Fines and forfeits	-	-	-	-	500
Utility fees	-	-	-	-	-
Other receipts	2,400	-	-	-	19,374
Total receipts	2,400	-	90	6,000	19,874
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	39,587
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	2,400	-	-	-	-
Total disbursements	2,400	-	-	-	39,587
Excess (deficiency) of receipts over disbursements	-	-	90	6,000	(19,713)
Cash and investments - ending	\$ -	\$ 3,787	\$ 621	\$ 16,430	\$ 4,074

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

	Police DARE	Fire Donations	Park Donation	Payroll Net Pays	Payroll Withholding- Federal
Cash and investments - beginning	\$ 35	\$ 3,777	\$ 450,166	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	8,327	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	2,000	104,131	3,236,961	412,438
Total receipts	-	2,000	112,458	3,236,961	412,438
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	545,103	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	3,236,961	412,438
Total disbursements	-	-	545,103	3,236,961	412,438
Excess (deficiency) of receipts over disbursements	-	2,000	(432,645)	-	-
Cash and investments - ending	\$ 35	\$ 5,777	\$ 17,521	\$ -	\$ -

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

	Payroll Withholding- State	Payroll Withholding- County	Payroll- Med/Dental Ins	Payroll- United Way	Payroll Withholding- Medicare
Cash and investments - beginning	\$ 11,151	\$ 4,852	\$ 73,478	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	144,449	62,311	1,183,754	884	113,269
Total receipts	144,449	62,311	1,183,754	884	113,269
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	144,010	62,199	1,177,185	884	113,269
Total disbursements	144,010	62,199	1,177,185	884	113,269
Excess (deficiency) of receipts over disbursements	439	112	6,569	-	-
Cash and investments - ending	\$ 11,590	\$ 4,964	\$ 80,047	\$ -	\$ -

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

	Payroll Withholding- FICA	Payroll Police & Fire PERF	Payroll- Life Ins	Payroll- Deferred Comp	Payroll City PERF
Cash and investments - beginning	\$ -	\$ 4,461	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	296,636	346,142	6,114	78,727	332,169
Total receipts	296,636	346,142	6,114	78,727	332,169
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	296,636	346,142	6,114	78,727	332,169
Total disbursements	296,636	346,142	6,114	78,727	332,169
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 4,461	\$ -	\$ -	\$ -

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

	Storm Water Utility- Operating	Sewage 2015 Construction	Sewage FMB DSR Int	Sewage FMB DSR CD	Sewage Sinking Bond & Int
Cash and investments - beginning	\$ 1,132,644	\$ 696,636	\$ 71,119	\$ 661,989	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	571,753	-	-	-	-
Other receipts	8,906	-	8,748	-	1,289,679
Total receipts	580,659	-	8,748	-	1,289,679
Disbursements:					
Personal services	88,373	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	1,276,757
Capital outlay	-	328,488	-	-	-
Utility operating expenses	183,745	-	-	-	-
Other disbursements	-	-	79,867	661,989	-
Total disbursements	272,118	328,488	79,867	661,989	1,276,757
Excess (deficiency) of receipts over disbursements	308,541	(328,488)	(71,119)	(661,989)	12,922
Cash and investments - ending	\$ 1,441,185	\$ 368,148	\$ -	\$ -	\$ 12,922

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

	Sewage 2019 Ref Bonds DSR	Sewage 2019 Ref Bonds Cost of Issuance	Sewage- Operating	Sewage Utli- Depreciation	Sewage- PILOT Reserve
Cash and investments - beginning	\$ 615,943	\$ 12,922	\$ 1,009,394	\$ 64,424	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	2,960,752	-	-
Other receipts	-	-	41,585	-	70,000
Total receipts	-	-	3,002,337	-	70,000
Disbursements:					
Personal services	-	-	611,241	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	1,252,521	-	-
Other disbursements	-	12,922	604,814	-	70,000
Total disbursements	-	12,922	2,468,576	-	70,000
Excess (deficiency) of receipts over disbursements	-	(12,922)	533,761	-	-
Cash and investments - ending	\$ 615,943	\$ -	\$ 1,543,155	\$ 64,424	\$ -

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

	Water 2018 Bonds Construction	Water 2018 Bonds DSR	Water 2020 Bonds Construction	Water 2020 Bonds DSR
Cash and investments - beginning	\$ 4,350,831	\$ 694,031	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	-	9,217,357	634,150
Total receipts	-	-	9,217,357	634,150
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	3,840,600	-	2,031,211	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	711,350	-
Total disbursements	3,840,600	-	2,742,561	-
Excess (deficiency) of receipts over disbursements	(3,840,600)	-	6,474,796	634,150
Cash and investments - ending	\$ 510,231	\$ 694,031	\$ 6,474,796	\$ 634,150

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

	Water Utility- Operating	Water Utility- Sinking Bond & Int	Water PILOT Reserve Fund	Totals
Cash and investments - beginning	\$ 1,224,457	\$ -	\$ -	\$ 18,720,052
Receipts:				
Taxes	-	-	-	5,854,558
Licenses and permits	-	-	-	70,380
Intergovernmental receipts	-	-	-	4,211,673
Charges for services	-	-	-	714,351
Fines and forfeits	-	-	-	12,891
Utility fees	3,416,539	-	-	6,949,044
Other receipts	<u>79,092</u>	<u>1,163,330</u>	<u>46,342</u>	<u>19,641,796</u>
Total receipts	<u>3,495,631</u>	<u>1,163,330</u>	<u>46,342</u>	<u>37,454,693</u>
Disbursements:				
Personal services	573,631	-	-	6,270,788
Supplies	-	-	-	464,855
Other services and charges	-	-	-	2,272,112
Debt service - principal and interest	-	1,163,330	-	2,649,556
Capital outlay	-	-	-	9,714,947
Utility operating expenses	1,452,386	-	-	2,888,652
Other disbursements	<u>1,217,097</u>	<u>-</u>	<u>46,342</u>	<u>9,920,738</u>
Total disbursements	<u>3,243,114</u>	<u>1,163,330</u>	<u>46,342</u>	<u>34,181,648</u>
Excess (deficiency) of receipts over disbursements	<u>252,517</u>	<u>-</u>	<u>-</u>	<u>3,273,045</u>
Cash and investments - ending	<u>\$ 1,476,974</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,993,097</u>

CITY OF DECATUR  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2020

Government or Enterprise	Accounts Payable	Accounts Receivable
Storm Water	\$ 1,219	\$ 42,607
Sewage	8,543	231,401
Water	55,405	198,773
Governmental activities	-	39,320
Totals	\$ 65,167	\$ 512,101

CITY OF DECATUR  
SCHEDULE OF LEASES AND DEBT  
December 31, 2020

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>1,737</u>	12/1/2006	11/30/2056
Total Water		<u>6,147</u>		
Total of annual lease payments		<u>\$ 6,147</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	\$ 1,580,000	\$ 204,814
Sewage:			
Revenue bonds	Sewage Works Refunding Revenue Bonds of 2015	1,240,000	427,800
Revenue bonds	Sewage Works Refunding Revenue Bonds of 2019	4,475,000	623,600
Revenue bonds	Sewage Works Revenue Bonds of 2015	<u>6,000,000</u>	<u>223,781</u>
Total Sewage		<u>11,715,000</u>	<u>1,275,181</u>
Water:			
Revenue bonds	Waterworks Refunding Revenue Bonds of 2017	866,000	135,821
Revenue bonds	Waterworks Revenue Bonds Series 2018	8,555,000	658,398
Revenue bonds	Waterworks Revenue Bonds Series 2020	<u>9,075,000</u>	<u>560,550</u>
Total Water		<u>18,496,000</u>	<u>1,354,769</u>
Totals		<u>\$ 31,791,000</u>	<u>\$ 2,834,764</u>

CITY OF DECATUR  
 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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 6,789,364
Infrastructure	6,962,575
Buildings	11,741,732
Improvements other than buildings	2,157,663
Machinery, equipment, and vehicles	<u>9,238,955</u>
Total governmental activities	<u>36,890,289</u>
Storm Water:	
Infrastructure	696,448
Machinery, equipment, and vehicles	<u>491,972</u>
Total Storm Water	<u>1,188,420</u>
Sewage:	
Land	532,334
Infrastructure	19,044,782
Buildings	11,853,416
Machinery, equipment, and vehicles	<u>9,768,030</u>
Total Sewage	<u>41,198,562</u>
Water:	
Land	179,723
Infrastructure	10,013,205
Buildings	9,757,450
Machinery, equipment, and vehicles	<u>2,070,726</u>
Total Water	<u>22,021,104</u>
Total capital assets	<u>\$ 101,298,375</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/>.