

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DECATUR COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
08/26/2022

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-10
Notes to Financial Statement	11-16
Required Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-45
Other Information:	
Schedule of Payables and Receivables	48
Schedule of Leases and Debt	49
Schedule of Capital Assets.....	50
Other Reports.....	51

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Janet S. Chadwell	01-01-21 to 12-31-22
County Treasurer	Diane M. Wenning	01-01-21 to 12-31-22
Clerk of the Circuit Court	Adina A. Roberts	01-01-21 to 12-31-22
County Sheriff	Dave Durant	01-01-21 to 12-31-22
County Recorder	Dottie Robbins	01-01-21 to 12-31-22
President of the Board of County Commissioners	Mark Koors	01-01-21 to 12-31-22
President of the County Council	Danny D. Peters	01-01-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DECATUR COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Decatur County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 8, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Beth Kelley, CPA, CFE
Deputy State Examiner

August 8, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY
INFORMATION; AND OTHER INFORMATION

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

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

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

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

DECATUR COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
County General	\$ 1,323,210	\$ 10,678,628	\$ 9,341,687	\$ 2,660,151
Police-Accident Report	1,179	4,017	1,283	3,913
LIT Economic Dev	452,553	994,793	479,783	967,563
City & Town Court Costs	552	7,528	4,144	3,936
Clerks Record Perpetuation	102,038	19,442	6,004	115,476
Congressional School Interest	12,866	707	707	12,866
Convention And Visitors Bureau	646,747	262,622	381,653	527,716
Inmates Phone Fund	18,619	4,764	23,410	(27)
County Sales Disclosure	39,013	6,215	-	45,228
Covered Bridge Fund	30,470	1,850	-	32,320
Cumulative Bridge	1,987,779	490,820	1,212,864	1,265,735
Cum Cap Development Fund	583,463	259,453	280,677	562,239
Drug Free Community	61,782	40,821	1,800	100,803
Emergency Plan/Right to Know	12,575	-	1,104	11,471
Enhanced Access	872	-	872	-
County Extradition	3,062	-	-	3,062
Police Firearms Training	13,017	5,540	17,854	703
Health	352,580	560,168	423,085	489,663
ID Security Protection	31,068	5,691	1,663	35,096
Excess Levy	57,844	-	-	57,844
Local Road and Street	2,208,764	1,828,919	1,371,747	2,665,936
Public Safety County Portion	1,014,402	1,002,334	1,129,606	887,130
County Misdemeanant	93,130	86,590	23,743	155,977
Highway	2,687,205	2,430,986	2,835,942	2,282,249
Park Capital Nonreverting	3,675	-	-	3,675
Park Activity	6,314	44,157	36,126	14,345
Plat Book Maintenance	22,653	18,991	11,589	30,055
Rainy Day Fund (Excess Edit)	9,032	-	6,875	2,157
Recorder's Records Perpet	349,724	88,578	24,287	414,015
Sex/Violent Offender Regis Fee	8,008	270	2,100	6,178
Supplemental Public Defender	209,980	150,734	81,267	279,447
Over payment of taxes	58,503	27,164	44,938	40,729
Surveyor's Corner Perpetuation	127,399	28,450	720	155,129
Tax Sale Certificate	9,885	-	-	9,885
Tax Sale Redemption	39,010	13,254	13,254	39,010
Surplus Tax Sale	112,368	752,834	330,779	534,423
Vehicle Inspection	3,255	1,965	-	5,220
Guardian Ad Lim Court	675	57,692	58,292	75
County Officials Training Fund	9,033	5,691	4,734	9,990
Park And Recreation	392,261	726,691	617,246	501,706
County Offender Transpiration	1,010	1,520	-	2,530
Statewide 911	580,335	387,318	361,232	606,421
Prosecutor Forfeiture	2,521	13,924	-	16,445
Juvenile Prob User Fees	-	125	125	-
Suptal Adult Probation Service	194,505	176,328	141,039	229,794
Suptal Juv Probation Service	7,565	3,350	2,815	8,100
Local Health Maintenance Fund	133,876	-	133,876	-
Sheriff Donation	3,643	1,365	4,954	54
Honda TIF Bonds	-	-	-	-
Excess Revenue Sub Account	7,865,782	788,878	1,488,651	7,166,009
Special Non-Revert Health Ins	1,632,170	3,080,852	3,591,460	1,121,562
Build Decatur County	111,646	-	-	111,646
Payroll	-	5,808,403	5,808,403	-
Conseco	419	5,027	5,445	1
Child Support	-	14,112	14,112	-
Federal Withholding	-	592,526	592,526	-
FICA - Soc. Sec. & Medicare	-	593,525	593,525	-
Local Withholding	-	181,162	181,162	-
Perf County	-	189,808	189,808	-
Sheriff Retirement	-	30,914	30,914	-
State Withholding	-	256,163	256,163	-
Garnishment	-	2,063	2,063	-
Police Pension	8,604	14,196	-	22,800
State Settlement	-	35,361,092	34,722,683	638,409
County Wheel Tax	(26,098)	358,834	327,789	4,947
Commercial Vehicle Excise	-	205,960	205,960	-
Financial Institution Tax	-	69,920	69,920	-
LIT Property Tax Relief	9,999	529,020	500,807	38,212
State Fines And Forfeitures	666	3,377	2,217	1,826
Infraction Judgements	3,212	35,262	34,332	4,142
Overweight Vehicles	-	4,401	4,401	-
Special Death Benefits	115	1,595	1,575	135
State Sales Disclosure	430	6,155	5,635	950
Coroners Training Fund	488	2,705	2,968	225
Interstate Compact-State Share	475	413	-	888
State Mortgage Fee Fund	313	4,300	4,300	313
State Sex/Violent Offender	200	30	230	-
Child Restraint Fees	275	350	525	100
Inheritance Tax	6,145	-	-	6,145
Education Plate Fees	-	75	75	-
Riverboat Wagering Tax Sharing	-	152,302	152,302	-
Sheriff Tax Warrants	13,012	4,376	17,388	-
93.563 Title IV-D Incentive	104,738	12,680	12,795	104,623
93.563 Clerk Incentive	96,015	12,680	6,125	102,570
Decatur Co Project Acct RDC	351,263	36	-	351,299
20.608 DUI Task Force 20/21	(865)	13,666	12,479	322
Probation Funding Grant 2021	-	56,700	52,248	4,452

DECATUR COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
After Settlement Collections	1,964,117	1,070,095	1,964,117	1,070,095
Jail Commissary	94,517	564,561	528,269	130,809
Sheriff's Inmate Trust	31,289	624,098	625,797	29,590
Clerks Trust	701,975	2,177,885	2,251,293	628,567
Dunn & Assoc Plan Admin	539,376	3,721,553	3,626,159	634,770
Health Reimbursement Account	7,163	-	3,014	4,149
Congressional School Principle	20,741	-	-	20,741
Excess Treasurer Cash Book	-	195,379	-	195,379
Special Purpose Tax (Jail)	2,913,446	4,262,294	3,075,207	4,100,533
Law Enforcement Cont Ed	45,663	7,319	4,823	48,159
Jury Pay Fund	75,821	4,298	10,184	69,935
MVH Restricted	1,345,893	1,530,934	863,010	2,013,817
Reassessment 2015	91,560	292,244	250,426	133,378
Heritage Barns	1,100	300	-	1,400
Probation User Fee	80,826	56,992	68,124	69,694
Alcohol/Drug Services User Fee	-	37	-	37
Marijuana Eradication Program	33,862	31,855	2,377	63,340
Howard Watson Mem Tree-Service	575	-	-	575
Drug Buy Money	3,055	-	500	2,555
Animal Shelter Unrest Donation	804	12,728	5,771	7,761
Animal Shelter Restricted Donation	29,405	33,460	28,805	34,060
20.608 Operation Pull Over	3,415	-	3,415	-
K-9 Donation	1,437	4,148	-	5,585
Local Health Maint Fund (odd)	-	33,139	27,193	5,946
Park Gifts & Grants	33,123	57,728	71,458	19,393
Westport Cover Bridge Donation	8,492	5,087	-	13,579
Comm Emergency Response Team	747	-	-	747
Jail Operation Fund	5,147	9,425	992	13,580
Detention Center 2018 Sinking	774,500	774,312	1,548,803	9
TIF Board Sub Account	1,072,325	1,065,028	2,125,000	12,353
Federal Adoptive Forfeiture	291	-	-	291
Co Sheriff Law Enforcement	3,271	2,878	5,912	237
Riverboat Wagering Co Share	140,468	69,796	74,128	136,136
Sheriff Drug Testing	1,895	27	117	1,805
Check Enforcement Fund	6,243	2,407	1,664	6,986
Community Transitional Program	112,750	52,800	-	165,550
Fair Grounds Administrative Bd	-	37,910	9,854	28,056
Comprehensive Plan	499	-	-	499
United Fund Det Center Grant	-	48,400	47,133	1,267
Decatur Co Redeve TIF Bond Proc	28,215	7,500	8,952	26,763
County Wide 911	167,649	1,025,814	935,088	258,375
LHMF Carry Over	-	133,876	-	133,876
Health Savings Account	-	157,424	157,424	-
Aflac	8	12,561	12,561	8
Vision Insurance	-	20,739	20,514	225
Boston Mutual	-	7,730	7,719	11
Companion Life	1	4,518	4,466	53
Liberty National	2,235	25,766	25,700	2,301
YMCA	102	12,565	12,643	24
Anytime Fitness	(2)	3,554	3,554	(2)
FOP Dues	-	9,227	9,227	-
AUL/Deferred Comp	-	22,347	22,347	-
Perf - Health Dept	-	7,063	7,063	-
Perf - Voluntary	-	40,594	40,594	-
Homestead Credit Rebate	36	-	-	36
LIT PTRC	-	1,653,188	1,653,188	-
LIT Certified Shares	-	6,745,007	6,745,007	-
Public Safety	-	1,653,188	1,653,188	-
LIT EDIT	2,639	1,653,188	1,652,219	3,608
20.608 DUI Task Force 19/20	1,575	7,178	7,768	985
20.600 CITLI/OPBU 21/22	4,063	-	4,063	-
20.616 Distracted Drivin 19/20	779	-	779	-
93.069 Public Health Pre 20/21	16,342	-	32,780	(16,438)
16.710 CHP Deputy 20/23	5,490	-	48,415	(42,925)
20.616 Stop Arm Violation Enfo	2	4,323	4,324	1
20.600 CITLI/OPBU 19/20	-	8,001	-	8,001
20.205 Bridge Inspections	-	211,559	182,396	29,163
20.205 Bridge 236	-	9,167	-	9,167
20.205 Bridge Replacement & Re	-	12,565	7,872	4,693
93.268 Imm & Vacc for children	-	-	1,049	(1,049)
93.069 Public Health Pre 21/22	-	-	7,843	(7,843)
14.228 State Ad CDBG Pro OCRA	-	250,000	250,000	-
20.616 DUI Task Force	1,960	-	1,960	-
20.609 OP Belt Up	(3,040)	3,040	-	-
20.600 CITLI 20/21	(1,161)	19,767	17,882	724
20.609 OBU 20/21	(2,266)	3,758	5,748	(4,256)
IN Local Health Dept Trus 2021	-	18,257	16,959	1,298
Indiana Local Health Dept Trust	58,051	-	58,051	-
Bioterrorism Prepared Grant	67,844	-	37,195	30,649
90.401 Hava Title III	45,746	-	-	45,746
Hava Section 102	190	-	-	190
97.042 2016 EMPG Local Compet	2	-	-	2
16.034 Corona Emer Supp Grant	-	-	52,060	(52,060)
21.019&93.323 CaresAct Corona	-	224,094	88,607	135,487
93.563 Prosecutor Incentive	40,771	19,073	8,290	51,554
21.019 IN Arts & Comm (COVID)	26,034	2,603	-	28,637
Safety Aware Corona Virus Relief	-	86,930	11,732	75,198

DECATUR COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
ARP Corvir Local Fis Rec Funds	-	2,677,777	896,174	1,781,603
ILHDT Carry Over	-	58,051	-	58,051
Child Safety Grant	927	-	927	-
Community Corrections Grant EV	2,135	-	2,135	-
Community Corrections Project	-	74	74	-
93.074 Preparedness/Ebola	1,596	-	-	1,596
Probation Funding Grant ODD	1,276	-	1,276	-
93.074 Public Health Prep Even	1,077	25,000	26,077	-
2014 Emergency Performance	(278)	3,913	3,635	-
Drug Prosecution Fund	1,213	-	-	1,213
IPEP Safety Grant	-	3,000	3,000	-
Community Crossing Grant Pro A	25,729	-	25,729	-
Local Rd & Bdge Matching Grant	9,628	-	9,647	(19)
Comm Crossing Grant 2001198	1,373,698	-	1,373,698	-
Probation Funding Grant	581	-	-	581
Comm Corr Project Income	161,545	351,363	324,066	188,842
Comm Corrections Grant 2021	-	182,700	186,055	(3,355)
Comm Crossing Grant 2021	-	808,663	-	808,663
Totals	<u>\$ 36,387,207</u>	<u>\$ 104,521,669</u>	<u>\$ 102,200,127</u>	<u>\$ 38,708,749</u>

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

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

E. Disbursements

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

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

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

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

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

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

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

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

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

Contributions

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

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of posting errors.

Note 8. Holding Corporation

The County has entered into a capital lease with the Decatur County, Indiana Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2021 totaled \$1,548,000.

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Subsequent Event

The County received funding from the American Rescue Plan Act of 2021 (ARPA). The total amount allotted to the County was \$5,158,774. The County received \$2,579,387 as of December 31, 2021, and the remaining \$2,579,387 was received in June of 2022. The funds are held in a separate fund. A plan on how the County will use the ARPA funds was prepared and approved by the County Commissioners.

REQUIRED SUPPLEMENTARY INFORMATION

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County General	Police-Accident Report	LIT Economic Dev	City & Town Court Costs	Clerks Record Perpetuation	Congressional School Interest	Convention And Visitors Bureau
Cash and investments - beginning	\$ 1,323,210	\$ 1,179	\$ 452,553	\$ 552	\$ 102,038	\$ 12,866	\$ 646,747
Receipts:							
Taxes	8,986,388	-	-	-	-	-	139,057
Licenses and permits	564,382	-	-	-	-	-	-
Intergovernmental receipts	238,457	-	-	-	-	-	-
Charges for services	371,583	-	-	-	-	-	-
Other receipts	517,818	4,017	994,793	7,528	19,442	707	123,565
Total receipts	10,678,628	4,017	994,793	7,528	19,442	707	262,622
Disbursements:							
Personal services	7,493,322	-	-	-	4,914	-	83,467
Supplies	240,929	-	-	-	440	-	5,468
Other services and charges	1,404,792	-	372,383	-	150	-	292,568
Capital outlay	102,950	-	107,400	-	500	-	150
Other disbursements	99,694	1,283	-	4,144	-	707	-
Total disbursements	9,341,687	1,283	479,783	4,144	6,004	707	381,653
Excess (deficiency) of receipts over disbursements	1,336,941	2,734	515,010	3,384	13,438	-	(119,031)
Cash and investments - ending	\$ 2,660,151	\$ 3,913	\$ 967,563	\$ 3,936	\$ 115,476	\$ 12,866	\$ 527,716

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Inmates Phone Fund	County Sales Disclosure	Covered Bridge Fund	Cumulative Bridge	Cum Cap Development Fund	Drug Free Community	Emergency Plan/Right to Know
Cash and investments - beginning	\$ 18,619	\$ 39,013	\$ 30,470	\$ 1,987,779	\$ 583,463	\$ 61,782	\$ 12,575
Receipts:							
Taxes	-	-	-	426,752	235,242	-	-
Licenses and permits	-	-	-	38,441	21,190	-	-
Intergovernmental receipts	-	-	-	4,289	2,364	-	-
Charges for services	-	-	-	14,255	-	-	-
Other receipts	4,764	6,215	1,850	7,083	657	40,821	-
Total receipts	4,764	6,215	1,850	490,820	259,453	40,821	-
Disbursements:							
Personal services	-	-	-	-	-	1,800	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	50,000	-	-	-
Capital outlay	-	-	-	1,160,970	280,677	-	1,104
Other disbursements	23,410	-	-	1,894	-	-	-
Total disbursements	23,410	-	-	1,212,864	280,677	1,800	1,104
Excess (deficiency) of receipts over disbursements	(18,646)	6,215	1,850	(722,044)	(21,224)	39,021	(1,104)
Cash and investments - ending	\$ (27)	\$ 45,228	\$ 32,320	\$ 1,265,735	\$ 562,239	\$ 100,803	\$ 11,471

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Enhanced Access	County Extradition	Police Firearms Training	Health	ID Security Protection	Excess Levy	Local Road and Street
Cash and investments - beginning	\$ 872	\$ 3,062	\$ 13,017	\$ 352,580	\$ 31,068	\$ 57,844	\$ 2,208,764
Receipts:							
Taxes	-	-	-	352,862	-	-	-
Licenses and permits	-	-	-	31,785	-	-	-
Intergovernmental receipts	-	-	-	3,546	-	-	1,793,562
Charges for services	-	-	-	35,461	-	-	-
Other receipts	-	-	5,540	136,514	5,691	-	35,357
Total receipts	-	-	5,540	560,168	5,691	-	1,828,919
Disbursements:							
Personal services	-	-	-	389,061	-	-	-
Supplies	-	-	-	10,653	-	-	1,216,418
Other services and charges	-	-	-	23,274	-	-	155,329
Capital outlay	-	-	-	90	-	-	-
Other disbursements	872	-	17,854	7	1,663	-	-
Total disbursements	872	-	17,854	423,085	1,663	-	1,371,747
Excess (deficiency) of receipts over disbursements	(872)	-	(12,314)	137,083	4,028	-	457,172
Cash and investments - ending	\$ -	\$ 3,062	\$ 703	\$ 489,663	\$ 35,096	\$ 57,844	\$ 2,665,936

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Public Safety County Portion	County Misdemeanant	Highway	Park Capital Nonreverting	Park Activity	Plat Book Maintenance	Rainy Day Fund (Excess Edit)
Cash and investments - beginning	\$ 1,014,402	\$ 93,130	\$ 2,687,205	\$ 3,675	\$ 6,314	\$ 22,653	\$ 9,032
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	1,150	-	-	-	-
Intergovernmental receipts	-	-	2,393,945	-	-	-	-
Charges for services	-	-	1,624	-	40,908	-	-
Other receipts	1,002,334	86,590	34,267	-	3,249	18,991	-
Total receipts	1,002,334	86,590	2,430,986	-	44,157	18,991	-
Disbursements:							
Personal services	635,704	-	1,726,232	-	-	-	-
Supplies	154,688	-	370,439	-	20,408	-	-
Other services and charges	281,104	-	296,788	-	13,417	-	-
Capital outlay	57,885	-	42,441	-	-	-	-
Other disbursements	225	23,743	400,042	-	2,301	11,589	6,875
Total disbursements	1,129,606	23,743	2,835,942	-	36,126	11,589	6,875
Excess (deficiency) of receipts over disbursements	(127,272)	62,847	(404,956)	-	8,031	7,402	(6,875)
Cash and investments - ending	\$ 887,130	\$ 155,977	\$ 2,282,249	\$ 3,675	\$ 14,345	\$ 30,055	\$ 2,157

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Recorder's Records Perpet	Sex/Violent Offender Regis Fee	Supplemental Public Defender	Over payment of taxes	Surveyor's Corner Perpetuation	Tax Sale Certificate	Tax Sale Redemption
Cash and investments - beginning	\$ 349,724	\$ 8,008	\$ 209,980	\$ 58,503	\$ 127,399	\$ 9,885	\$ 39,010
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	88,578	270	150,734	27,164	28,450	-	13,254
Total receipts	88,578	270	150,734	27,164	28,450	-	13,254
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	24,287	2,100	81,267	44,938	720	-	13,254
Total disbursements	24,287	2,100	81,267	44,938	720	-	13,254
Excess (deficiency) of receipts over disbursements	64,291	(1,830)	69,467	(17,774)	27,730	-	-
Cash and investments - ending	\$ 414,015	\$ 6,178	\$ 279,447	\$ 40,729	\$ 155,129	\$ 9,885	\$ 39,010

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Surplus Tax Sale	Vehicle Inspection	Guardian Ad Lim Court	County Officials Training Fund	Park And Recreation	County Offender Transpiration	Statewide 911
Cash and investments - beginning	\$ 112,368	\$ 3,255	\$ 675	\$ 9,033	\$ 392,261	\$ 1,010	\$ 580,335
Receipts:							
Taxes	-	-	-	-	621,279	-	-
Licenses and permits	-	-	-	-	55,963	-	-
Intergovernmental receipts	-	-	-	-	6,243	-	-
Charges for services	-	-	-	-	26,981	-	-
Other receipts	752,834	1,965	57,692	5,691	16,225	1,520	387,318
Total receipts	752,834	1,965	57,692	5,691	726,691	1,520	387,318
Disbursements:							
Personal services	-	-	-	-	398,958	-	344,452
Supplies	-	-	-	-	34,456	-	-
Other services and charges	-	-	-	4,734	116,830	-	16,780
Capital outlay	-	-	-	-	50,777	-	-
Other disbursements	330,779	-	58,292	-	16,225	-	-
Total disbursements	330,779	-	58,292	4,734	617,246	-	361,232
Excess (deficiency) of receipts over disbursements	422,055	1,965	(600)	957	109,445	1,520	26,086
Cash and investments - ending	\$ 534,423	\$ 5,220	\$ 75	\$ 9,990	\$ 501,706	\$ 2,530	\$ 606,421

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Prosecutor Forfeiture	Juvenile Prob User Fees	Suptal Adult Probation Service	Suptal Juv Probation Service	Local Health Maintenance Fund	Sheriff Donation	Honda TIF Bonds
Cash and investments - beginning	\$ 2,521	\$ -	\$ 194,505	\$ 7,565	\$ 133,876	\$ 3,643	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	134,122	3,305	-	-	-
Other receipts	13,924	125	42,206	45	-	1,365	-
Total receipts	13,924	125	176,328	3,350	-	1,365	-
Disbursements:							
Personal services	-	-	108,456	-	-	-	-
Supplies	-	-	1,794	-	-	-	-
Other services and charges	-	-	2,919	395	-	-	-
Capital outlay	-	-	10,848	420	-	-	-
Other disbursements	-	125	17,022	2,000	133,876	4,954	-
Total disbursements	-	125	141,039	2,815	133,876	4,954	-
Excess (deficiency) of receipts over disbursements	13,924	-	35,289	535	(133,876)	(3,589)	-
Cash and investments - ending	\$ 16,445	\$ -	\$ 229,794	\$ 8,100	\$ -	\$ 54	\$ -

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Excess Revenue Sub Account	Special Non-Revert Health Ins	Build Decatur County	Payroll	Conseco	Child Support	Federal Withholding
Cash and investments - beginning	\$ 7,865,782	\$ 1,632,170	\$ 111,646	\$ -	\$ 419	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	592,526
Charges for services	-	21	-	-	-	-	-
Other receipts	788,878	3,080,831	-	5,808,403	5,027	14,112	-
Total receipts	<u>788,878</u>	<u>3,080,852</u>	<u>-</u>	<u>5,808,403</u>	<u>5,027</u>	<u>14,112</u>	<u>592,526</u>
Disbursements:							
Personal services	-	7,357	-	5,808,403	5,445	14,112	592,526
Supplies	-	-	-	-	-	-	-
Other services and charges	-	3,584,103	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,488,651	-	-	-	-	-	-
Total disbursements	<u>1,488,651</u>	<u>3,591,460</u>	<u>-</u>	<u>5,808,403</u>	<u>5,445</u>	<u>14,112</u>	<u>592,526</u>
Excess (deficiency) of receipts over disbursements	<u>(699,773)</u>	<u>(510,608)</u>	<u>-</u>	<u>-</u>	<u>(418)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	\$ <u>7,166,009</u>	\$ <u>1,121,562</u>	\$ <u>111,646</u>	\$ <u>-</u>	\$ <u>1</u>	\$ <u>-</u>	\$ <u>-</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	FICA - Soc. Sec. & Medicare	Local Withholding	Perf County	Sheriff Retirement	State Withholding	Garnishment	Police Pension
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,604
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	593,525	181,162	-	-	256,163	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	-	-	189,808	30,914	-	2,063	14,196
Total receipts	<u>593,525</u>	<u>181,162</u>	<u>189,808</u>	<u>30,914</u>	<u>256,163</u>	<u>2,063</u>	<u>14,196</u>
Disbursements:							
Personal services	593,525	181,162	189,808	30,914	256,163	2,063	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>593,525</u>	<u>181,162</u>	<u>189,808</u>	<u>30,914</u>	<u>256,163</u>	<u>2,063</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	14,196
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,800

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	State Settlement	County Wheel Tax	Commercial Vehicle Excise	Financial Institution Tax	LIT Property Tax Relief	State Fines And Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ (26,098)	\$ -	\$ -	\$ 9,999	\$ 666	\$ 3,212
Receipts:							
Taxes	31,073,030	-	-	-	-	-	-
Licenses and permits	3,649,652	-	-	-	-	-	-
Intergovernmental receipts	-	358,834	205,960	69,920	-	-	-
Charges for services	-	-	-	-	-	723	-
Other receipts	638,410	-	-	-	529,020	2,654	35,262
Total receipts	<u>35,361,092</u>	<u>358,834</u>	<u>205,960</u>	<u>69,920</u>	<u>529,020</u>	<u>3,377</u>	<u>35,262</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	34,722,683	327,789	205,960	69,920	500,807	2,217	34,332
Total disbursements	<u>34,722,683</u>	<u>327,789</u>	<u>205,960</u>	<u>69,920</u>	<u>500,807</u>	<u>2,217</u>	<u>34,332</u>
Excess (deficiency) of receipts over disbursements	<u>638,409</u>	<u>31,045</u>	<u>-</u>	<u>-</u>	<u>28,213</u>	<u>1,160</u>	<u>930</u>
Cash and investments - ending	\$ <u>638,409</u>	\$ <u>4,947</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>38,212</u>	\$ <u>1,826</u>	\$ <u>4,142</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Overweight Vehicles	Special Death Benefits	State Sales Disclosure	Coroners Training Fund	Interstate Compact-State Share	State Mortgage Fee Fund	State Sex/Violent Offender
Cash and investments - beginning	\$ -	\$ 115	\$ 430	\$ 488	\$ 475	\$ 313	\$ 200
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	4,401	1,595	6,155	2,705	413	4,300	30
Total receipts	<u>4,401</u>	<u>1,595</u>	<u>6,155</u>	<u>2,705</u>	<u>413</u>	<u>4,300</u>	<u>30</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,401	1,575	5,635	2,968	-	4,300	230
Total disbursements	<u>4,401</u>	<u>1,575</u>	<u>5,635</u>	<u>2,968</u>	<u>-</u>	<u>4,300</u>	<u>230</u>
Excess (deficiency) of receipts over disbursements	-	20	520	(263)	413	-	(200)
Cash and investments - ending	\$ -	\$ 135	\$ 950	\$ 225	\$ 888	\$ 313	\$ -

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Child Restraint Fees	Inheritance Tax	Education Plate Fees	Riverboat Wagering Tax Sharing	Sheriff Tax Warrants	93.563 Title IV-D Incentive	93.563 Clerk Incentive
Cash and investments - beginning	\$ 275	\$ 6,145	\$ -	\$ -	\$ 13,012	\$ 104,738	\$ 96,015
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	152,302	-	12,680	12,680
Charges for services	-	-	-	-	2,809	-	-
Other receipts	350	-	75	-	1,567	-	-
Total receipts	<u>350</u>	<u>-</u>	<u>75</u>	<u>152,302</u>	<u>4,376</u>	<u>12,680</u>	<u>12,680</u>
Disbursements:							
Personal services	-	-	-	-	17,388	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	525	-	75	152,302	-	12,795	6,125
Total disbursements	<u>525</u>	<u>-</u>	<u>75</u>	<u>152,302</u>	<u>17,388</u>	<u>12,795</u>	<u>6,125</u>
Excess (deficiency) of receipts over disbursements	<u>(175)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,012)</u>	<u>(115)</u>	<u>6,555</u>
Cash and investments - ending	\$ 100	\$ 6,145	\$ -	\$ -	\$ -	\$ 104,623	\$ 102,570

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Decatur Co Project Acct RDC	20.608 DUI Task Force 20/21	Probation Funding Grant 2021	After Settlement Collections	Jail Commissary	Sheriff's Inmate Trust	Clerks Trust
Cash and investments - beginning	\$ 351,263	\$ (865)	\$ -	\$ 1,964,117	\$ 94,517	\$ 31,289	\$ 701,975
Receipts:							
Taxes	-	-	-	1,070,095	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	36	13,666	56,700	-	564,561	624,098	2,177,885
Total receipts	<u>36</u>	<u>13,666</u>	<u>56,700</u>	<u>1,070,095</u>	<u>564,561</u>	<u>624,098</u>	<u>2,177,885</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	12,479	52,248	1,964,117	528,269	625,797	2,251,293
Total disbursements	<u>-</u>	<u>12,479</u>	<u>52,248</u>	<u>1,964,117</u>	<u>528,269</u>	<u>625,797</u>	<u>2,251,293</u>
Excess (deficiency) of receipts over disbursements	<u>36</u>	<u>1,187</u>	<u>4,452</u>	<u>(894,022)</u>	<u>36,292</u>	<u>(1,699)</u>	<u>(73,408)</u>
Cash and investments - ending	\$ <u>351,299</u>	\$ <u>322</u>	\$ <u>4,452</u>	\$ <u>1,070,095</u>	\$ <u>130,809</u>	\$ <u>29,590</u>	\$ <u>628,567</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Dunn & Assoc Plan Admin	Health Reimbursement Account	Congressional School Principle	Excess Treasurer Cash Book	Special Purpose Tax (Jail)	Law Enforcement Cont Ed	Jury Pay Fund
Cash and investments - beginning	\$ 539,376	\$ 7,163	\$ 20,741	\$ -	\$ 2,913,446	\$ 45,663	\$ 75,821
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	3,721,553	-	-	195,379	4,262,294	7,319	4,298
Total receipts	3,721,553	-	-	195,379	4,262,294	7,319	4,298
Disbursements:							
Personal services	-	-	-	-	758,485	-	-
Supplies	-	-	-	-	295,720	-	-
Other services and charges	-	-	-	-	369,040	-	-
Capital outlay	-	-	-	-	1,636,505	-	-
Other disbursements	3,626,159	3,014	-	-	15,457	4,823	10,184
Total disbursements	3,626,159	3,014	-	-	3,075,207	4,823	10,184
Excess (deficiency) of receipts over disbursements	95,394	(3,014)	-	195,379	1,187,087	2,496	(5,886)
Cash and investments - ending	\$ 634,770	\$ 4,149	\$ 20,741	\$ 195,379	\$ 4,100,533	\$ 48,159	\$ 69,935

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	MVH Restricted	Reassessment 2015	Heritage Barns	Probation User Fee	Alcohol/Drug Services User Fee	Marijuana Eradication Program	Howard Watson Mem Tree-Service
Cash and investments - beginning	\$ 1,345,893	\$ 91,560	\$ 1,100	\$ 80,826	\$ -	\$ 33,862	\$ 575
Receipts:							
Taxes	-	265,401	-	-	-	-	-
Licenses and permits	-	23,907	-	-	-	-	-
Intergovernmental receipts	1,530,934	2,667	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	-	269	300	56,992	37	31,855	-
Total receipts	<u>1,530,934</u>	<u>292,244</u>	<u>300</u>	<u>56,992</u>	<u>37</u>	<u>31,855</u>	<u>-</u>
Disbursements:							
Personal services	-	41,768	-	8,219	-	377	-
Supplies	-	1,648	-	-	-	-	-
Other services and charges	-	204,016	-	-	-	-	-
Capital outlay	-	2,994	-	-	-	-	-
Other disbursements	863,010	-	-	59,905	-	2,000	-
Total disbursements	<u>863,010</u>	<u>250,426</u>	<u>-</u>	<u>68,124</u>	<u>-</u>	<u>2,377</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>667,924</u>	<u>41,818</u>	<u>300</u>	<u>(11,132)</u>	<u>37</u>	<u>29,478</u>	<u>-</u>
Cash and investments - ending	\$ <u>2,013,817</u>	\$ <u>133,378</u>	\$ <u>1,400</u>	\$ <u>69,694</u>	\$ <u>37</u>	\$ <u>63,340</u>	\$ <u>575</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Drug Buy Money	Animal Shelter Unrest Donation	Animal Shelter Restricted Donation	20.608 Operation Pull Over	K-9 Donation	Local Health Maint Fund (odd)	Park Gifts & Grants
Cash and investments - beginning	\$ 3,055	\$ 804	\$ 29,405	\$ 3,415	\$ 1,437	\$ -	\$ 33,123
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	11,168	-	-	-	-	1,400
Other receipts	-	1,560	33,460	-	4,148	33,139	56,328
Total receipts	-	12,728	33,460	-	4,148	33,139	57,728
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	27,193	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	500	5,771	28,805	3,415	-	-	71,458
Total disbursements	500	5,771	28,805	3,415	-	27,193	71,458
Excess (deficiency) of receipts over disbursements	(500)	6,957	4,655	(3,415)	4,148	5,946	(13,730)
Cash and investments - ending	\$ 2,555	\$ 7,761	\$ 34,060	\$ -	\$ 5,585	\$ 5,946	\$ 19,393

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Westport Cover Bridge Donation	Comm Emergency Response Team	Jail Operation Fund	Detention Center 2018 Sinking	TIF Board Sub Account	Federal Adoptive Forfeiture	Co Sheriff Law Enforcement
Cash and investments - beginning	\$ 8,492	\$ 747	\$ 5,147	\$ 774,500	\$ 1,072,325	\$ 291	\$ 3,271
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	5,087	-	9,425	774,312	1,065,028	-	2,878
Total receipts	5,087	-	9,425	774,312	1,065,028	-	2,878
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	992	1,548,803	2,125,000	-	5,912
Total disbursements	-	-	992	1,548,803	2,125,000	-	5,912
Excess (deficiency) of receipts over disbursements	5,087	-	8,433	(774,491)	(1,059,972)	-	(3,034)
Cash and investments - ending	\$ 13,579	\$ 747	\$ 13,580	\$ 9	\$ 12,353	\$ 291	\$ 237

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Riverboat Wagering Co Share	Sheriff Drug Testing	Check Enforcement Fund	Community Transitional Program	Fair Grounds Administrative Bd	Comprehensive Plan	United Fund Det Center Grant
Cash and investments - beginning	\$ 140,468	\$ 1,895	\$ 6,243	\$ 112,750	\$ -	\$ 499	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	69,796	-	-	-	-	-	-
Charges for services	-	27	-	-	37,910	-	-
Other receipts	-	-	2,407	52,800	-	-	48,400
Total receipts	<u>69,796</u>	<u>27</u>	<u>2,407</u>	<u>52,800</u>	<u>37,910</u>	<u>-</u>	<u>48,400</u>
Disbursements:							
Personal services	-	-	264	-	-	-	46,400
Supplies	-	-	-	-	1,268	-	73
Other services and charges	74,128	-	-	-	8,586	-	600
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	117	1,400	-	-	-	60
Total disbursements	<u>74,128</u>	<u>117</u>	<u>1,664</u>	<u>-</u>	<u>9,854</u>	<u>-</u>	<u>47,133</u>
Excess (deficiency) of receipts over disbursements	<u>(4,332)</u>	<u>(90)</u>	<u>743</u>	<u>52,800</u>	<u>28,056</u>	<u>-</u>	<u>1,267</u>
Cash and investments - ending	\$ <u>136,136</u>	\$ <u>1,805</u>	\$ <u>6,986</u>	\$ <u>165,550</u>	\$ <u>28,056</u>	\$ <u>499</u>	\$ <u>1,267</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Decatur Co Redev TIF Bond Proc	County Wide 911	LHMF Carry Over	Health Savings Account	Aflac	Vision Insurance	Boston Mutual
Cash and investments - beginning	\$ 28,215	\$ 167,649	\$ -	\$ -	\$ 8	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	1,009,454	-	-	-	-	-
Other receipts	7,500	16,360	133,876	157,424	12,561	20,739	7,730
Total receipts	<u>7,500</u>	<u>1,025,814</u>	<u>133,876</u>	<u>157,424</u>	<u>12,561</u>	<u>20,739</u>	<u>7,730</u>
Disbursements:							
Personal services	-	796,685	-	157,424	12,561	20,514	7,719
Supplies	-	3,016	-	-	-	-	-
Other services and charges	-	119,070	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,952	16,317	-	-	-	-	-
Total disbursements	<u>8,952</u>	<u>935,088</u>	<u>-</u>	<u>157,424</u>	<u>12,561</u>	<u>20,514</u>	<u>7,719</u>
Excess (deficiency) of receipts over disbursements	<u>(1,452)</u>	<u>90,726</u>	<u>133,876</u>	<u>-</u>	<u>-</u>	<u>225</u>	<u>11</u>
Cash and investments - ending	\$ 26,763	\$ 258,375	\$ 133,876	\$ -	\$ 8	\$ 225	\$ 11

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Companion Life	Liberty National	YMCA	Anytime Fitness	FOP Dues	AUL/Deferred Comp	Perf - Health Dept
Cash and investments - beginning	\$ 1	\$ 2,235	\$ 102	\$ (2)	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	4,518	25,766	12,565	3,554	9,227	22,347	7,063
Total receipts	<u>4,518</u>	<u>25,766</u>	<u>12,565</u>	<u>3,554</u>	<u>9,227</u>	<u>22,347</u>	<u>7,063</u>
Disbursements:							
Personal services	4,466	24,623	12,643	3,554	9,227	22,347	7,063
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,077	-	-	-	-	-
Total disbursements	<u>4,466</u>	<u>25,700</u>	<u>12,643</u>	<u>3,554</u>	<u>9,227</u>	<u>22,347</u>	<u>7,063</u>
Excess (deficiency) of receipts over disbursements	<u>52</u>	<u>66</u>	<u>(78)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	\$ <u>53</u>	\$ <u>2,301</u>	\$ <u>24</u>	\$ <u>(2)</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Perf - Voluntary	Homestead Credit Rebate	LIT PTRC	LIT Certified Shares	Public Safety	LIT EDIT	20.608 DUI Task Force 19/20
Cash and investments - beginning	\$ -	\$ 36	\$ -	\$ -	\$ -	\$ 2,639	\$ 1,575
Receipts:							
Taxes	-	-	1,653,188	6,745,007	-	1,653,188	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	40,594	-	-	-	1,653,188	-	7,178
Total receipts	<u>40,594</u>	<u>-</u>	<u>1,653,188</u>	<u>6,745,007</u>	<u>1,653,188</u>	<u>1,653,188</u>	<u>7,178</u>
Disbursements:							
Personal services	40,594	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	1,653,188	6,745,007	1,653,188	1,652,219	7,768
Total disbursements	<u>40,594</u>	<u>-</u>	<u>1,653,188</u>	<u>6,745,007</u>	<u>1,653,188</u>	<u>1,652,219</u>	<u>7,768</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	969	(590)
Cash and investments - ending	\$ -	\$ 36	\$ -	\$ -	\$ -	\$ 3,608	\$ 985

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	20.600 CITLI/OPBU 21/22	20.616 Distracted Drivin 19/20	93.069 Public Health Pre 20/21	16.710 CHP Deputy 20/23	20.616 Stop Arm Violation Enfo	20.600 CITLI/OPBU 19/20	20.205 Bridge Inspections
Cash and investments - beginning	\$ 4,063	\$ 779	\$ 16,342	\$ 5,490	\$ 2	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	-	-	-	-	4,323	8,001	211,559
Total receipts	-	-	-	-	4,323	8,001	211,559
Disbursements:							
Personal services	-	-	7,279	48,415	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	501	-	-	-	182,396
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,063	779	25,000	-	4,324	-	-
Total disbursements	4,063	779	32,780	48,415	4,324	-	182,396
Excess (deficiency) of receipts over disbursements	(4,063)	(779)	(32,780)	(48,415)	(1)	8,001	29,163
Cash and investments - ending	\$ -	\$ -	\$ (16,438)	\$ (42,925)	\$ 1	\$ 8,001	\$ 29,163

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	20.205 Bridge 236	20.205 Bridge Replacement & Re	93.268 Imm & Vacc for children	93.069 Public Health Pre 21/22	14.228 State Ad CDBG Pro OCRA	20.616 DUI Task Force	20.609 OP Belt Up
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,960	\$ (3,040)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	9,167	12,565	-	-	250,000	-	3,040
Total receipts	<u>9,167</u>	<u>12,565</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>3,040</u>
Disbursements:							
Personal services	-	-	-	5,557	6,250	-	-
Supplies	-	-	-	556	-	-	-
Other services and charges	-	-	1,049	120	243,750	-	-
Capital outlay	-	7,872	-	1,610	-	-	-
Other disbursements	-	-	-	-	-	1,960	-
Total disbursements	<u>-</u>	<u>7,872</u>	<u>1,049</u>	<u>7,843</u>	<u>250,000</u>	<u>1,960</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>9,167</u>	<u>4,693</u>	<u>(1,049)</u>	<u>(7,843)</u>	<u>-</u>	<u>(1,960)</u>	<u>3,040</u>
Cash and investments - ending	\$ <u>9,167</u>	\$ <u>4,693</u>	\$ <u>(1,049)</u>	\$ <u>(7,843)</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	20.600 CITLI 20/21	20.609 OBU 20/21	IN Local Health Dept Trus 2021	Indiana Local Health Dept Trust	Bioterrorism Prepared Grant	90.401 Hava Title III	Hava Section 102
Cash and investments - beginning	\$ (1,161)	\$ (2,266)	\$ -	\$ 58,051	\$ 67,844	\$ 45,746	\$ 190
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	19,767	3,758	18,257	-	-	-	-
Total receipts	19,767	3,758	18,257	-	-	-	-
Disbursements:							
Personal services	-	-	16,959	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	17,882	5,748	-	58,051	37,195	-	-
Total disbursements	17,882	5,748	16,959	58,051	37,195	-	-
Excess (deficiency) of receipts over disbursements	1,885	(1,990)	1,298	(58,051)	(37,195)	-	-
Cash and investments - ending	\$ 724	\$ (4,256)	\$ 1,298	\$ -	\$ 30,649	\$ 45,746	\$ 190

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	97.042 2016 EMPG Local Compet	16.034 Corona Emer Supp Grant	21.019&93.323 CaresAct Corona	93.563 Prosecutor Incentive	21.019 IN Arts & Comm (COVID)	Safety Aware Corona Virus Relief	ARP Corvir Local Fis Rec Funds
Cash and investments - beginning	\$ 2	\$ -	\$ -	\$ 40,771	\$ 26,034	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	19,073	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	-	-	224,094	-	2,603	86,930	2,677,777
Total receipts	-	-	224,094	19,073	2,603	86,930	2,677,777
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,042	-
Capital outlay	-	-	-	-	-	10,690	-
Other disbursements	-	52,060	88,607	8,290	-	-	896,174
Total disbursements	-	52,060	88,607	8,290	-	11,732	896,174
Excess (deficiency) of receipts over disbursements	-	(52,060)	135,487	10,783	2,603	75,198	1,781,603
Cash and investments - ending	\$ 2	\$ (52,060)	\$ 135,487	\$ 51,554	\$ 28,637	\$ 75,198	\$ 1,781,603

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	ILHDT Carry Over	Child Safety Grant	Community Corrections Grant EV	Community Corrections Project	93,074 Preparedness/Ebola	Probation Funding Grant ODD	93.074 Public Health Prep Even
Cash and investments - beginning	\$ -	\$ 927	\$ 2,135	\$ -	\$ 1,596	\$ 1,276	\$ 1,077
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	58,051	-	-	74	-	-	25,000
Total receipts	58,051	-	-	74	-	-	25,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	927	2,135	74	-	1,276	26,077
Total disbursements	-	927	2,135	74	-	1,276	26,077
Excess (deficiency) of receipts over disbursements	58,051	(927)	(2,135)	-	-	(1,276)	(1,077)
Cash and investments - ending	\$ 58,051	\$ -	\$ -	\$ -	\$ 1,596	\$ -	\$ -

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	2014 Emergency Performance	Drug Prosecution Fund	IPEP Safety Grant	Community Crossing Grant Pro A	Local Rd & Bdge Matching Grant	Comm Crossing Grant 2001198	Probation Funding Grant
Cash and investments - beginning	\$ (278)	\$ 1,213	\$ -	\$ 25,729	\$ 9,628	\$ 1,373,698	\$ 581
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	3,913	-	3,000	-	-	-	-
Total receipts	3,913	-	3,000	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	19	-	-
Other services and charges	-	-	-	-	-	1,373,698	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,635	-	3,000	25,729	9,628	-	-
Total disbursements	3,635	-	3,000	25,729	9,647	1,373,698	-
Excess (deficiency) of receipts over disbursements	278	-	-	(25,729)	(9,647)	(1,373,698)	-
Cash and investments - ending	\$ -	\$ 1,213	\$ -	\$ -	\$ (19)	\$ -	\$ 581

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Comm Corr Project Income	Comm Corrections Grant 2021	Comm Crossing Grant 2021	Totals
Cash and investments - beginning	\$ 161,545	\$ -	\$ -	\$ 36,387,207
Receipts:				
Taxes	-	-	-	53,221,489
Licenses and permits	-	-	-	4,386,470
Intergovernmental receipts	-	182,700	-	8,683,328
Charges for services	342,321	-	-	2,034,072
Other receipts	9,042	-	808,663	36,196,310
Total receipts	<u>351,363</u>	<u>182,700</u>	<u>808,663</u>	<u>104,521,669</u>
Disbursements:				
Personal services	191,582	186,055	-	21,322,262
Supplies	16,913	-	-	2,374,906
Other services and charges	98,098	-	-	9,318,853
Capital outlay	7,995	-	-	3,483,878
Other disbursements	9,478	-	-	65,700,228
Total disbursements	<u>324,066</u>	<u>186,055</u>	<u>-</u>	<u>102,200,127</u>
Excess (deficiency) of receipts over disbursements	<u>27,297</u>	<u>(3,355)</u>	<u>808,663</u>	<u>2,321,542</u>
Cash and investments - ending	\$ <u>188,842</u>	\$ <u>(3,355)</u>	\$ <u>808,663</u>	\$ <u>38,708,749</u>

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OTHER INFORMATION

DECATUR COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 161,952</u>	<u>\$ -</u>

DECATUR COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Decatur County, Indiana Jail Building Corporation	Jail Building Project	\$ 1,545,500	7/1/2020	1/1/2038
Total of annual lease payments		<u>\$ 1,545,500</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities: Revenue bonds	Honda TIF	\$ 11,287,927	\$ 2,140,000
Totals		<u>\$ 11,287,927</u>	<u>\$ 2,140,000</u>

DECATUR COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

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	\$ 1,528,977
Infrastructure	24,943,684
Buildings	34,833,286
Improvements other than buildings	2,283,432
Machinery, equipment, and vehicles	<u>10,812,635</u>
Total governmental activities	<u>74,402,014</u>
Total capital assets	<u>\$ 74,402,014</u>

OTHER REPORTS

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