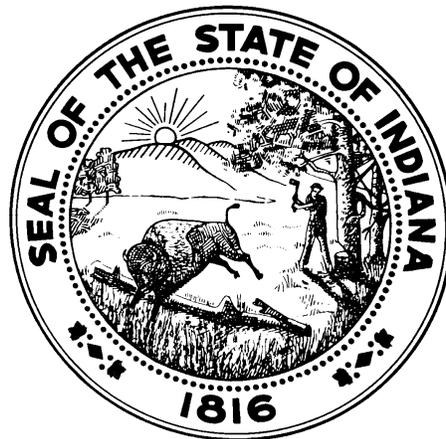


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

ANNUAL FINANCIAL REPORT

2008

DECATUR COUNTY, INDIANA



FILED

12/14/2009

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Bridgett C. Weber	01-01-05 to 12-31-12
Treasurer	Rita Burkert	01-01-05 to 12-31-12
Clerk	Janet Chadwell	01-01-07 to 12-31-11
Sheriff	Daryl Templeton	01-01-08 to 12-31-11
Recorder	Mary Vail	01-01-08 to 12-31-11
President of the Board of County Commissioners	John Richards Jerome Buening	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the County Council	Ernest Gauck	01-01-08 to 12-31-09



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF DECATUR COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Decatur County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements 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 statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note I, the financial statements referred to above do not include a number of component units of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2008, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated November 16, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

November 16, 2009



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF DECATUR COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Decatur County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 16, 2009. The opinion on the financial statements was qualified due to the omission of component units which results in incomplete presentation. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

November 16, 2009

DECATUR COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2008

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursement) Receipt and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government Total Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 6,603,941	\$ 595,771	\$ 7,443	\$ -	\$ (6,000,727)
Public safety	2,805,002	849,542	-	-	(1,955,460)
Highways and streets	4,309,735	53,322	1,549,622	213,022	(2,493,769)
Health and welfare	2,404,571	544,608	-	-	(1,859,963)
Economic development	12,193,349	-	-	-	(12,193,349)
Culture and recreation	715,123	168,173	-	-	(546,950)
Principal and interest on indebtedness	1,002,000	-	-	-	(1,002,000)
Total governmental activities	30,033,721	2,211,416	1,557,065	213,022	(26,052,218)
Total primary government	\$ 30,033,721	\$ 2,211,416	\$ 1,557,065	\$ 213,022	(26,052,218)
General receipts:					
Property taxes					3,942,394
Intergovernmental					454,799
Other local sources					7,431,917
Bonds and loans					7,100,266
Grants and contributions not restricted to specific programs					355
Investment earnings					599,366
Total general receipts					19,529,097
Change in net assets					(6,523,121)
Net assets - beginning					23,468,324
Net assets - ending					\$ 16,945,203
<u>Assets</u>					
Cash and investments					\$ 6,429,113
Restricted assets:					
Cash and investments					10,516,090
Total assets					\$ 16,945,203
<u>Net Assets</u>					
Restricted for:					
General government					\$ 178,787
Public safety					449,833
Highways and streets					212,549
Health and welfare					1,233,232
Economic development					4,830,694
Culture and recreation					95,207
Debt service					1,005,098
Capital outlay					2,295,113
Self-insurance					215,577
Unrestricted					6,429,113
Total net assets					\$ 16,945,203

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

DECATUR COUNTY
 STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008

	General	Honda TIF	Lawrenceburg Grant/Honda	Cumulative Bridge	Other Governmental Funds	Totals
Receipts:						
Taxes	\$ 3,891,018	\$ -	\$ -	\$ 455,778	\$ 2,017,115	\$ 6,363,911
Licenses and permits	-	-	-	-	72,074	72,074
Intergovernmental	235,052	-	-	47,952	3,593,886	3,876,890
Charges for services	481,326	-	-	53,322	1,676,768	2,211,416
Fines and forfeits	213,492	-	-	-	134,040	347,532
Other	454,778	14,175	2,160,348	350,106	357,531	3,336,938
Total receipts	5,275,666	14,175	2,160,348	907,158	7,851,414	16,208,761
Disbursements:						
General government	4,952,947	-	-	-	705,536	5,658,483
Public safety	1,794,819	-	-	-	945,359	2,740,178
Highways and streets	22,163	-	-	1,334,142	2,816,519	4,172,824
Health and welfare	197,228	-	-	-	2,202,372	2,399,600
Economic development	-	-	9,909,602	-	-	9,909,602
Culture and recreation	-	-	-	-	653,246	653,246
Debt service:						
Principal	-	-	-	-	702,922	702,922
Interest	-	-	-	-	299,078	299,078
Capital outlay:						
General government	120,466	-	-	-	824,992	945,458
Public safety	62,312	-	-	-	2,512	64,824
Highways and streets	4,714	-	-	-	132,197	136,911
Health and welfare	399	-	-	-	4,572	4,971
Economic development	-	2,283,747	-	-	-	2,283,747
Culture and recreation	-	-	-	-	61,877	61,877
Total disbursements	7,155,048	2,283,747	9,909,602	1,334,142	9,351,182	30,033,721
Excess (deficiency) of receipts over disbursements	(1,879,382)	(2,269,572)	(7,749,254)	(426,984)	(1,499,768)	(13,824,960)
Other financing sources (uses):						
Bond proceeds	-	7,100,266	-	-	-	7,100,266
Transfers in	-	-	-	-	5,209	5,209
Transfers out	-	-	-	-	(5,209)	(5,209)
Total other financing sources (uses)	-	7,100,266	-	-	-	7,100,266
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,879,382)	4,830,694	(7,749,254)	(426,984)	(1,499,768)	(6,724,694)
Cash and investment fund balance - beginning	4,117,138	-	8,190,001	2,525,672	8,621,509	23,454,320
Cash and investment fund balance - ending	<u>\$ 2,237,756</u>	<u>\$ 4,830,694</u>	<u>\$ 440,747</u>	<u>\$ 2,098,688</u>	<u>\$ 7,121,741</u>	<u>16,729,626</u>
<p>Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:</p> <p>Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.</p>						
						215,577
Net assets of governmental activities						<u>\$ 16,945,203</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 2,237,756	\$ -	\$ 440,747	\$ -	\$ 3,750,610	\$ 6,429,113
Restricted assets:						
Cash and investments	-	4,830,694	-	2,098,688	3,371,131	10,300,513
Total cash and investment assets - ending	<u>\$ 2,237,756</u>	<u>\$ 4,830,694</u>	<u>\$ 440,747</u>	<u>\$ 2,098,688</u>	<u>\$ 7,121,741</u>	<u>\$ 16,729,626</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 178,787	\$ 178,787
Public safety	-	-	-	-	449,833	449,833
Highways and streets	-	-	-	-	212,549	212,549
Health and welfare	-	-	-	-	1,233,232	1,233,232
Economic development	-	4,830,694	-	-	-	4,830,694
Culture and recreation	-	-	-	-	95,207	95,207
Debt service	-	-	-	-	1,005,098	1,005,098
Capital outlay	-	-	-	2,098,688	196,425	2,295,113
Unrestricted	2,237,756	-	440,747	-	3,750,610	6,429,113
Total cash and investment fund balance - ending	<u>\$ 2,237,756</u>	<u>\$ 4,830,694</u>	<u>\$ 440,747</u>	<u>\$ 2,098,688</u>	<u>\$ 7,121,741</u>	<u>\$ 16,729,626</u>

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

DECATUR COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 PROPRIETARY FUND
 As Of And For The Year Ended December 31, 2008

	Health Insurance
Operating receipts:	
Charges for services	\$ 1,811,346
Operating disbursements:	
Insurance claims and expense	1,609,773
Excess of receipts over disbursements	201,573
Cash and investment fund balance - beginning	14,004
Cash and investment fund balance - ending	\$ 215,577
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	\$ 215,577
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	\$ 215,577

DECATUR COUNTY
 STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 FIDUCIARY FUNDS
 For The Year Ended December 31, 2008

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 67,769	\$ -	
Plan members	12,681	-	
Total contributions	80,450	-	
Investment receipts:			
Interest	37,766	-	
Agency fund additions	-	-	
Total additions	118,216	-	
Deductions:			
Benefits	35,786	-	
Refunds of contributions	3,282	-	
Administrative and general	15,732	7,814	
Total deductions	54,800	7,814	
Excess (deficiency) of total additions over total deductions	63,416	(7,814)	
Cash and investment fund balance - beginning	1,055,424	28,555	
Cash and investment fund balance - ending	\$ 1,118,840	\$ 20,741	\$ 8,047,136

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

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENTS

I. 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 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 County's financial reporting entity is composed of the following:

Primary Government:	Decatur County
Discretely Presented Component Unit:	Decatur County Memorial Hospital Decatur County Solid Waste Management District Decatur County Visitors and Recreation Commission

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The preceding discretely presented component units have been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

Related Organizations

The County's officials are also responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Honda Area Tax Increment Financing (TIF) fund accounts for the tax revenues needed to retire the Honda Area TIF bonds.

The cumulative bridge fund accounts for the financial resources restricted for maintenance and construction of County bridges.

The Lawrenceburg Grant/Honda fund accounts for the grant received from the City of Lawrenceburg restricted to improvements and construction of infrastructure related to the Honda Plant locating in Decatur County.

Additionally, the County reports the following fund types:

The internal service fund accounts for activities of the health insurance fund which accumulates resources for medical benefits for employees and their dependents.

The pension trust fund accounts for the activities of the sheriff's pension trust and the sheriff's benefit trust, which accumulate resources for pension benefit payments.

The private-purpose trust fund reports a trust arrangement under which principal and income benefit the County school corporations.

Agency funds account for assets held by the County as an agent for the state and others, and serves as control accounts for certain cash transactions during the time they are a liability to the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment 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. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

2. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% 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 become delinquent if not paid by May 10 and November 10, respectively.

3. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

4. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

5. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

1. Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

II. Stewardship, Compliance and Accountability

Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

III. Detailed Notes on All Funds

Deposits and Investments

A. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County does not have a deposit policy for custodial credit risk. At December 31, 2008, the County's deposits were all insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Investments

As of December 31, 2008, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
Mutual funds	\$ 1,042,546

Statutory Authorization for Investments

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

The following investments held by the County and the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

Sheriff's Retirement and Benefit Pension Plans:

<u>Investment Type</u>	<u>Not in the Government's Name</u>
Mutual funds	<u>\$ 1,042,546</u>

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years. The County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below. The County does not have a formal investment policy for credit risk for investments.

The Sheriff's Merit Board has not adopted a policy for credit risk.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Foreign Currency Risk

Neither the County nor the Sheriff's Merit Board has adopted a formal policy in regards to foreign currency risk.

IV. Other Information

A. Risk Management

The County is 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 (excluding postemployment benefits); and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Medical Benefits to Employees, Retirees and Dependents

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees and dependents. The risk financing fund is accounted for in the Non-reverting Health Insurance Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$50,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Interfund premiums are paid into the fund by all affected funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based upon an overall premium percentage which is applied to each affected fund and are reported as quasi-external interfund transactions.

Job Related Illnesses or Injuries to Employees

During 2003, the County joined with other governmental entities in the Indiana Public Employer's Plan, a public entity risk pool currently operating as a common risk management and insurance program for approximately 350 member governmental entities. This risk pool was formed in 1990. The purpose of the risk pool is to provide a medium for the funding and administration of job related illnesses or injuries to employees. The County pays an annual premium to the risk pool for its job related illnesses or injuries to employees coverage. The risk pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$1,000,000 per insured event.

B. Holding Corporations

The County has entered into capital leases with the Decatur County Building Corporation and the Decatur County Hospital Association (the lessors). The lessors were organized as not-for-profit corporations 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 totaled \$625,000 and \$377,000, respectively.

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. Conduit Debt Obligation

In 2007, the County issued Economic Development Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying notes to the financial statements.

As of December 31, 2008, there was one series of Economic Development Bonds outstanding.

D. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for the Indigent Program, Medical Assistance to Wards, and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

E. Hospital Debt Obligation

The Decatur County Memorial Hospital Board of Trustees, acting through the County Commissioners, issued bonds in 2002 in the amount of \$4,000,000. This amount represents one-half of the total bond issue. The County has agreed to pay approximately \$380,000 per year of this debt obligation of the Hospital by way of an ad valorem tax. The County is obligated for the annual payment only, which is accounted for in a special revenue fund.

F. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which 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. 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 and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which 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. 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 and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Information for the Above Plans

	PERF	County Board of Health PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 163,846	\$ -	\$ 62,070	\$ 6,462
Interest on net pension obligation	(593)	(2,044)	(3,092)	-
Adjustment to annual required contribution	676	2,329	4,776	-
Annual pension cost	163,929	285	63,754	6,462
Contributions made	184,330	3,929	61,307	6,462
Increase (decrease) in net pension obligation	(20,401)	(3,644)	2,447	-
Net pension obligation, beginning of year	(8,177)	(28,193)	(44,177)	-
Net pension obligation, end of year	<u>\$ (28,578)</u>	<u>\$ (31,837)</u>	<u>\$ (41,730)</u>	<u>\$ -</u>

	PERF	County Board of Health PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:				
County	5%	2.75%	17%	0%
Plan members	3%	3%	6%	6%
Actuarial valuation date	07-01-08	07-01-08	01-01-09	01-01-09
Actuarial cost method	Entry age	Entry age	Entry age	Entry age
Amortization method	Level	Level	Level	Level
	percentage of projected payroll, closed			
Amortization period	40 years	40 years	40 years	40 years
Amortization period (from date)	07-01-97	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market			

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Assumptions	PERF	County Board of Health PERF	County Police Retirement Plan	County Police Benefit Plan
Investment rate of return	7.25%	7.25%	7%	7%
Projected future salary increases:				
Total	5%	5%	5%	5%
Attributed to inflation	4%	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%	1%
Cost-of-living adjustments	2%	2%	2%	0%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-06	\$ 155,300	80%	\$ (13,055)
	06-30-07	151,057	97%	(8,177)
	06-30-08	163,929	112%	(28,578)
County Board of Health PERF	06-30-06	837	397%	(24,587)
	06-30-07	248	1,554%	(28,193)
	06-30-08	285	1,379%	(31,837)
County Police Retirement Plan	11-30-05	53,516	100%	(37,600)
	11-30-06	68,076	112%	(44,177)
	12-31-07	63,754	99%	(41,730)
County Police Benefit Plan	11-30-05	3,077	100%	-
	11-30-06	5,108	100%	-
	12-31-07	6,462	100%	-

DECATUR COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-06	\$ 2,655,234	\$ 2,739,836	\$ (84,602)	97%	\$ 2,519,026	(3%)
07-01-07	2,975,902	3,022,142	(46,240)	98%	2,700,887	(2%)
07-01-08	3,361,559	3,429,121	(67,562)	98%	3,040,595	(2%)

County Health Department Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-06	\$ 259,211	\$ 124,672	\$ 134,539	208%	\$ 74,917	180%
07-01-07	291,171	130,034	161,137	224%	144,582	111%
07-01-08	316,780	145,668	171,112	217%	121,844	140%

County Police Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
12-01-03	\$ 738,801	\$ 738,801	\$ -	100%	\$ 259,528	0%
12-01-04	753,618	753,618	-	100%	292,594	0%
12-01-05	801,080	801,080	-	100%	300,515	0%
12-01-06	863,723	863,723	-	100%	410,964	0%
01-01-08	952,767	1,086,223	(133,456)	88%	430,574	(31%)
01-01-09	875,255	1,160,285	(285,030)	75%	471,338	(60%)

DECATUR COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008

	Local Road and Street	Airport Improvement	Accident Report	Firearms Training	Park Activity	Health
Receipts:						
Taxes	\$ 166,999	\$ -	\$ -	\$ -	\$ -	\$ 157,047
Licenses and permits	-	-	-	20,679	-	24,849
Intergovernmental	428,054	-	-	-	-	16,514
Charges for services	-	-	1,252	-	133,371	-
Fines and forfeits	-	-	-	-	-	-
Other	9,219	-	-	-	-	19,230
Total receipts	604,272	-	1,252	20,679	133,371	217,640
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	1,020	12,526	-	-
Highways and streets	752,174	-	-	-	-	-
Health and welfare	-	-	-	-	-	311,008
Culture and recreation	-	-	-	-	60,046	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	4,572
Culture and recreation	-	-	-	-	-	-
Total disbursements	752,174	-	1,020	12,526	60,046	315,580
Excess (deficiency) of receipts over disbursements	(147,902)	-	232	8,153	73,325	(97,940)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(147,902)	-	232	8,153	73,325	(97,940)
Cash and investment fund balance - beginning	341,933	34,295	6,608	10,617	21,882	330,554
Cash and investment fund balance - ending	\$ 194,031	\$ 34,295	\$ 6,840	\$ 18,770	\$ 95,207	\$ 232,614
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ 34,295	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	194,031	-	6,840	18,770	95,207	232,614
Total cash and investment assets - ending	\$ 194,031	\$ 34,295	\$ 6,840	\$ 18,770	\$ 95,207	\$ 232,614
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	6,840	18,770	-	-
Highways and streets	194,031	-	-	-	-	-
Health and welfare	-	-	-	-	-	232,614
Culture and recreation	-	-	-	-	95,207	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	34,295	-	-	-	-
Total cash and investment fund balance - ending	\$ 194,031	\$ 34,295	\$ 6,840	\$ 18,770	\$ 95,207	\$ 232,614

DECATUR COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Host Homes	Covered Bridge Donations	Animal Shelter Donations	Clerk's Records Perpetuation	County Clerk's Incentive	Riverboat
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	228,120
Charges for services	10,582	-	33,387	17,497	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	375	-	-	-
Total receipts	10,582	-	33,762	17,497	-	228,120
Disbursements:						
General government	11,464	-	-	18,347	-	154,035
Public safety	-	-	27,784	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	11,464	-	27,784	18,347	-	154,035
Excess (deficiency) of receipts over disbursements	(882)	-	5,978	(850)	-	74,085
Other financing sources (uses):						
Transfers in	-	-	-	35	-	-
Transfers out	-	-	-	-	(35)	-
Total other financing sources (uses)	-	-	-	35	(35)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(882)	-	5,978	(815)	(35)	74,085
Cash and investment fund balance - beginning	882	41,622	3,029	8,234	35	149,357
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 41,622</u>	<u>\$ 9,007</u>	<u>\$ 7,419</u>	<u>\$ -</u>	<u>\$ 223,442</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ 41,622	\$ 9,007	\$ -	\$ -	\$ 223,442
Restricted assets:						
Cash and investments	-	-	-	7,419	-	-
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ 41,622</u>	<u>\$ 9,007</u>	<u>\$ 7,419</u>	<u>\$ -</u>	<u>\$ 223,442</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 7,419	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	41,622	9,007	-	-	223,442
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 41,622</u>	<u>\$ 9,007</u>	<u>\$ 7,419</u>	<u>\$ -</u>	<u>\$ 223,442</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Emergency Telephone System	Drug Free Community	Emergency Planning/Right To Know	Convention And Tourism	Welfare Psych Child Treatment	County Highway
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 46,090	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	36,929	5,038	-	5,927	1,912,357
Charges for services	301,580	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	215,851	-	2,647
Total receipts	301,580	36,929	5,038	215,851	52,017	1,915,004
Disbursements:						
General government	-	-	-	-	-	-
Public safety	233,045	61,700	46	-	-	-
Highways and streets	-	-	-	-	-	2,064,345
Health and welfare	-	-	-	-	134,283	-
Culture and recreation	-	-	-	140,000	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	132,197
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	233,045	61,700	46	140,000	134,283	2,196,542
Excess (deficiency) of receipts over disbursements	68,535	(24,771)	4,992	75,851	(82,266)	(281,538)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	68,535	(24,771)	4,992	75,851	(82,266)	(281,538)
Cash and investment fund balance - beginning	197,211	43,451	25,295	156,419	250,353	392,505
Cash and investment fund balance - ending	<u>\$ 265,746</u>	<u>\$ 18,680</u>	<u>\$ 30,287</u>	<u>\$ 232,270</u>	<u>\$ 168,087</u>	<u>\$ 110,967</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ 30,287	\$ 232,270	\$ 168,087	\$ -
Restricted assets:						
Cash and investments	265,746	18,680	-	-	-	110,967
Total cash and investment assets - ending	<u>\$ 265,746</u>	<u>\$ 18,680</u>	<u>\$ 30,287</u>	<u>\$ 232,270</u>	<u>\$ 168,087</u>	<u>\$ 110,967</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	265,746	18,680	-	-	-	110,967
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	30,287	232,270	168,087	-
Total cash and investment fund balance - ending	<u>\$ 265,746</u>	<u>\$ 18,680</u>	<u>\$ 30,287</u>	<u>\$ 232,270</u>	<u>\$ 168,087</u>	<u>\$ 110,967</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Parks And Recreation	Prosecutor Title IV-D	County Prosecutor's Incentive	Juvenile Probation Service	Adult Probation Service	Recorder's Records Perpetuation
Receipts:						
Taxes	\$ 273,125	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	28,750	17,066	-	-	-	-
Charges for services	34,802	-	-	9,231	123,184	24,886
Fines and forfeits	-	-	-	-	-	-
Other	24,175	-	-	-	-	-
Total receipts	360,852	17,066	-	9,231	123,184	24,886
Disbursements:						
General government	-	-	-	-	-	59,773
Public safety	-	-	-	8,874	126,694	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	13,668	-	-	-	-
Culture and recreation	432,749	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	452	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	61,877	-	-	-	-	-
Total disbursements	494,626	13,668	-	9,326	126,694	59,773
Excess (deficiency) of receipts over disbursements	(133,774)	3,398	-	(95)	(3,510)	(34,887)
Other financing sources (uses):						
Transfers in	-	5,174	-	-	-	-
Transfers out	-	-	(5,174)	-	-	-
Total other financing sources (uses)	-	5,174	(5,174)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(133,774)	8,572	(5,174)	(95)	(3,510)	(34,887)
Cash and investment fund balance - beginning	582,953	27,963	5,174	22,054	179,991	84,162
Cash and investment fund balance - ending	\$ 449,179	\$ 36,535	\$ -	\$ 21,959	\$ 176,481	\$ 49,275
Cash and Investment Assets - Ending						
Cash and investments	\$ 449,179	\$ 36,535	\$ -	\$ 21,959	\$ 176,481	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	49,275
Total cash and investment assets - ending	\$ 449,179	\$ 36,535	\$ -	\$ 21,959	\$ 176,481	\$ 49,275
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,275
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	449,179	36,535	-	21,959	176,481	-
Total cash and investment fund balance - ending	\$ 449,179	\$ 36,535	\$ -	\$ 21,959	\$ 176,481	\$ 49,275

DECATUR COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Covered Bridge	Cannabis/ Marijuana Eradication	Family And Children	Health Maintenance	Corrections Drug Testing	Guardian Ad Litem/Court
Receipts:						
Taxes	\$ -	\$ -	\$ 841,568	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	26,546	-	-
Intergovernmental	1,850	-	79,159	-	-	-
Charges for services	-	-	544,608	-	4,885	-
Fines and forfeits	-	6,512	-	-	-	3,804
Other	-	-	-	15	-	-
Total receipts	1,850	6,512	1,465,335	26,561	4,885	3,804
Disbursements:						
General government	-	-	-	-	-	7,608
Public safety	-	1,962	-	-	3,402	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	1,682,382	29,801	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	1,962	1,682,382	29,801	3,402	7,608
Excess (deficiency) of receipts over disbursements	1,850	4,550	(217,047)	(3,240)	1,483	(3,804)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,850	4,550	(217,047)	(3,240)	1,483	(3,804)
Cash and investment fund balance - beginning	16,668	26,697	1,217,665	39,262	1,897	3,831
Cash and investment fund balance - ending	<u>\$ 18,518</u>	<u>\$ 31,247</u>	<u>\$ 1,000,618</u>	<u>\$ 36,022</u>	<u>\$ 3,380</u>	<u>\$ 27</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ 31,247	\$ -	\$ 36,022	\$ -	\$ -
Restricted assets:						
Cash and investments	18,518	-	1,000,618	-	3,380	27
Total cash and investment assets - ending	<u>\$ 18,518</u>	<u>\$ 31,247</u>	<u>\$ 1,000,618</u>	<u>\$ 36,022</u>	<u>\$ 3,380</u>	<u>\$ 27</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27
Public safety	-	-	-	-	3,380	-
Highways and streets	18,518	-	-	-	-	-
Health and welfare	-	-	1,000,618	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	31,247	-	36,022	-	-
Total cash and investment fund balance - ending	<u>\$ 18,518</u>	<u>\$ 31,247</u>	<u>\$ 1,000,618</u>	<u>\$ 36,022</u>	<u>\$ 3,380</u>	<u>\$ 27</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Plat Book	Misdemeanant	Supplemental Public Defender Service	Clerk Title IV-D	Surveyor's Corner Perpetuation	Law Enforcement Continuing Education
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	11,342	-	-
Charges for services	6,215	120,409	-	-	5,085	11,733
Fines and forfeits	-	-	50,588	-	-	-
Other	-	-	-	-	-	-
Total receipts	6,215	120,409	50,588	11,342	5,085	11,733
Disbursements:						
General government	-	-	-	-	28,888	-
Public safety	-	48,690	30,512	-	-	1,520
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	10,888	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	48,690	30,512	10,888	28,888	1,520
Excess (deficiency) of receipts over disbursements	6,215	71,719	20,076	454	(23,803)	10,213
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,215	71,719	20,076	454	(23,803)	10,213
Cash and investment fund balance - beginning	39,595	147,948	67,132	2,033	56,138	19,056
Cash and investment fund balance - ending	45,810	219,667	87,208	2,487	32,335	29,269
Cash and Investment Assets - Ending						
Cash and investments	\$ 45,810	\$ 219,667	\$ 87,208	\$ 2,487	\$ -	\$ 29,269
Restricted assets:						
Cash and investments	-	-	-	-	32,335	-
Total cash and investment assets - ending	45,810	219,667	87,208	2,487	32,335	29,269
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 32,335	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	45,810	219,667	87,208	2,487	-	29,269
Total cash and investment fund balance - ending	45,810	219,667	87,208	2,487	32,335	29,269

DECATUR COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Jury Pay	Inmate Phone	Sardinia Septic Donations	Sheriff Donation	Child Safety Grant	HAVA Title III
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	2,184	-
Charges for services	-	9,835	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	7,231	-	10,000	4,898	-	-
Total receipts	7,231	9,835	10,000	4,898	2,184	-
Disbursements:						
General government	-	-	-	-	-	2,873
Public safety	-	7,259	-	3,922	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	7,259	-	3,922	-	2,873
Excess (deficiency) of receipts over disbursements	7,231	2,576	10,000	976	2,184	(2,873)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,231	2,576	10,000	976	2,184	(2,873)
Cash and investment fund balance - beginning	82,500	67,828	-	15,047	-	116,441
Cash and investment fund balance - ending	\$ 89,731	\$ 70,404	\$ 10,000	\$ 16,023	\$ 2,184	\$ 113,568
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ 70,404	\$ 10,000	\$ 16,023	\$ 2,184	\$ 113,568
Restricted assets:						
Cash and investments	89,731	-	-	-	-	-
Total cash and investment assets - ending	\$ 89,731	\$ 70,404	\$ 10,000	\$ 16,023	\$ 2,184	\$ 113,568
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 89,731	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	70,404	10,000	16,023	2,184	113,568
Total cash and investment fund balance - ending	\$ 89,731	\$ 70,404	\$ 10,000	\$ 16,023	\$ 2,184	\$ 113,568

DECATUR COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	HAVA Section 102	Family Court Counselor	Bioterrorism Preparedness Grant	Burney/Clay Fire Department	Rainy Day	Sales Disclosure
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	25,225	-	80,239	-
Charges for services	-	-	-	-	-	2,705
Fines and forfeits	-	72,686	-	-	-	-
Other	-	-	12	-	-	-
Total receipts	-	72,686	25,237	-	80,239	2,705
Disbursements:						
General government	180	70,214	-	-	-	-
Public safety	-	-	21,700	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	180	70,214	21,700	-	-	-
Excess (deficiency) of receipts over disbursements	(180)	2,472	3,537	-	80,239	2,705
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(180)	2,472	3,537	-	80,239	2,705
Cash and investment fund balance - beginning	742	21,794	64,307	1,488	44,294	8,117
Cash and investment fund balance - ending	\$ 562	\$ 24,266	\$ 67,844	\$ 1,488	\$ 124,533	\$ 10,822
Cash and Investment Assets - Ending						
Cash and investments	\$ 562	\$ 24,266	\$ 67,844	\$ 1,488	\$ 124,533	\$ 10,822
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 562	\$ 24,266	\$ 67,844	\$ 1,488	\$ 124,533	\$ 10,822
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	562	24,266	67,844	1,488	124,533	10,822
Total cash and investment fund balance - ending	\$ 562	\$ 24,266	\$ 67,844	\$ 1,488	\$ 124,533	\$ 10,822

DECATUR COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	County Law Enforcement Continuing Education	State Welfare Excise Tax	Cumulative Reassessment	Police Pension	Park Grant	Community Corrections - Home Detention
Receipts:						
Taxes	\$ -	\$ 11,640	\$ 101,569	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	10,555	-	14,800	-
Charges for services	-	-	-	44,125	-	65,930
Fines and forfeits	-	-	-	-	-	-
Other	-	-	33,380	-	-	-
Total receipts	-	11,640	145,504	44,125	14,800	65,930
Disbursements:						
General government	-	-	213,193	17,769	-	-
Public safety	-	-	-	-	-	81,383
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	20,451	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	2,528	-	-	-
Public safety	-	-	-	-	-	2,060
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	-	215,721	17,769	20,451	83,443
Excess (deficiency) of receipts over disbursements	-	11,640	(70,217)	26,356	(5,651)	(17,513)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	11,640	(70,217)	26,356	(5,651)	(17,513)
Cash and investment fund balance - beginning	14,489	-	1,265,397	12,151	9,193	35,421
Cash and investment fund balance - ending	<u>\$ 14,489</u>	<u>\$ 11,640</u>	<u>\$ 1,195,180</u>	<u>\$ 38,507</u>	<u>\$ 3,542</u>	<u>\$ 17,908</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 14,489	\$ 11,640	\$ 1,195,180	\$ 38,507	\$ 3,542	\$ 17,908
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 14,489</u>	<u>\$ 11,640</u>	<u>\$ 1,195,180</u>	<u>\$ 38,507</u>	<u>\$ 3,542</u>	<u>\$ 17,908</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	14,489	11,640	1,195,180	38,507	3,542	17,908
Total cash and investment fund balance - ending	<u>\$ 14,489</u>	<u>\$ 11,640</u>	<u>\$ 1,195,180</u>	<u>\$ 38,507</u>	<u>\$ 3,542</u>	<u>\$ 17,908</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Tobacco Settlement	Child Advocacy	Common School	Identification Security Protection	Operation Pullover	Check Enforcement Fund
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	28,594	-	-	-	-	-
Charges for services	-	-	-	9,378	-	3,350
Fines and forfeits	-	-	450	-	-	-
Other	750	50	-	-	-	-
Total receipts	29,344	50	450	9,378	-	3,350
Disbursements:						
General government	-	-	450	-	-	4,232
Public safety	-	-	-	12,830	1,500	-
Highways and streets	-	-	-	-	-	-
Health and welfare	20,342	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	20,342	-	450	12,830	1,500	4,232
Excess (deficiency) of receipts over disbursements	9,002	50	-	(3,452)	(1,500)	(882)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,002	50	-	(3,452)	(1,500)	(882)
Cash and investment fund balance - beginning	11,941	-	-	9,041	1,500	12,504
Cash and investment fund balance - ending	\$ 20,943	\$ 50	\$ -	\$ 5,589	\$ -	\$ 11,622
Cash and Investment Assets - Ending						
Cash and investments	\$ 20,943	\$ 50	\$ -	\$ -	\$ -	\$ 11,622
Restricted assets:						
Cash and investments	-	-	-	5,589	-	-
Total cash and investment assets - ending	\$ 20,943	\$ 50	\$ -	\$ 5,589	\$ -	\$ 11,622
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	5,589	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	20,943	50	-	-	-	11,622
Total cash and investment fund balance - ending	\$ 20,943	\$ 50	\$ -	\$ 5,589	\$ -	\$ 11,622

DECATUR COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Drug Free Grant	Sheriff Drug Testing	Probation User Fee Administrative	Family Violence/Victim Assistance	Hospital Bond	EDIT Debt Service
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 268,005	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	77,426	-	-	-	27,888	538,573
Charges for services	-	-	32,012	2,935	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	28,969
Total receipts	77,426	-	32,012	2,935	295,893	567,542
Disbursements:						
General government	-	-	-	-	-	60,000
Public safety	80,213	200	29,301	1,780	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	237,500	465,422
Interest	-	-	-	-	139,500	159,578
Capital outlay:						
General government	-	-	-	-	-	605,985
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	80,213	200	29,301	1,780	377,000	1,290,985
Excess (deficiency) of receipts over disbursements	(2,787)	(200)	2,711	1,155	(81,107)	(723,443)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,787)	(200)	2,711	1,155	(81,107)	(723,443)
Cash and investment fund balance - beginning	10,231	705	101,503	345	156,086	1,653,562
Cash and investment fund balance - ending	<u>\$ 7,444</u>	<u>\$ 505</u>	<u>\$ 104,214</u>	<u>\$ 1,500</u>	<u>\$ 74,979</u>	<u>\$ 930,119</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 7,444	\$ 505	\$ 104,214	\$ 1,500	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	74,979	930,119
Total cash and investment assets - ending	<u>\$ 7,444</u>	<u>\$ 505</u>	<u>\$ 104,214</u>	<u>\$ 1,500</u>	<u>\$ 74,979</u>	<u>\$ 930,119</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	74,979	930,119
Capital outlay	-	-	-	-	-	-
Unrestricted	7,444	505	104,214	1,500	-	-
Total cash and investment fund balance - ending	<u>\$ 7,444</u>	<u>\$ 505</u>	<u>\$ 104,214</u>	<u>\$ 1,500</u>	<u>\$ 74,979</u>	<u>\$ 930,119</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Cumulative Capital Development	Park Nonreverting Capital	Alternative School	Sheriff's Inmate Food	Sheriff's Commissary	Totals
Receipts:						
Taxes	\$ 151,072	\$ -	\$ -	\$ -	\$ -	\$ 2,017,115
Licenses and permits	-	-	-	-	-	72,074
Intergovernmental	17,296	-	-	-	-	3,593,886
Charges for services	-	-	-	92,378	31,413	1,676,768
Fines and forfeits	-	-	-	-	-	134,040
Other	729	-	-	-	-	357,531
Total receipts	169,097	-	-	92,378	31,413	7,851,414
Disbursements:						
General government	56,214	-	296	-	-	705,536
Public safety	-	-	-	107,231	40,265	945,359
Highways and streets	-	-	-	-	-	2,816,519
Health and welfare	-	-	-	-	-	2,202,372
Culture and recreation	-	-	-	-	-	653,246
Debt service:						
Principal	-	-	-	-	-	702,922
Interest	-	-	-	-	-	299,078
Capital outlay:						
General government	216,479	-	-	-	-	824,992
Public safety	-	-	-	-	-	2,512
Highways and streets	-	-	-	-	-	132,197
Health and welfare	-	-	-	-	-	4,572
Culture and recreation	-	-	-	-	-	61,877
Total disbursements	272,693	-	296	107,231	40,265	9,351,182
Excess (deficiency) of receipts over disbursements	(103,596)	-	(296)	(14,853)	(8,852)	(1,499,768)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	5,209
Transfers out	-	-	-	-	-	(5,209)
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(103,596)	-	(296)	(14,853)	(8,852)	(1,499,768)
Cash and investment fund balance - beginning	296,346	3,675	296	21,351	28,713	8,621,509
Cash and investment fund balance - ending	\$ 192,750	\$ 3,675	\$ -	\$ 6,498	\$ 19,861	\$ 7,121,741
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ 6,498	\$ -	\$ 3,750,610
Restricted assets:						
Cash and investments	192,750	3,675	-	-	19,861	3,371,131
Total cash and investment assets - ending	\$ 192,750	\$ 3,675	\$ -	\$ 6,498	\$ 19,861	\$ 7,121,741
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,787
Public safety	-	-	-	-	19,861	449,833
Highways and streets	-	-	-	-	-	212,549
Health and welfare	-	-	-	-	-	1,233,232
Culture and recreation	-	-	-	-	-	95,207
Debt service	-	-	-	-	-	1,005,098
Capital outlay	192,750	3,675	-	-	-	196,425
Unrestricted	-	-	-	6,498	-	3,750,610
Total cash and investment fund balance - ending	\$ 192,750	\$ 3,675	\$ -	\$ 6,498	\$ 19,861	\$ 7,121,741

DECATUR COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008

	City and Town Court Costs	Congressional School Interest	Surplus Tax Sale	Surplus Tax	State Settlement	State Fines And Forfeitures
Additions:						
Agency fund additions	\$ 11,889	\$ 732	\$ -	\$ 63,196	\$ 15,092,233	\$ 20,863
Deductions:						
Agency fund deductions	18,990	-	-	85,551	15,092,233	38,853
Excess (deficiency) of total additions over total deductions	(7,101)	732	-	(22,355)	-	(17,990)
Cash and investment fund balance - beginning	7,816	18,462	11,039	91,881	-	22,140
Cash and investment fund balance - ending	<u>\$ 715</u>	<u>\$ 19,194</u>	<u>\$ 11,039</u>	<u>\$ 69,526</u>	<u>\$ -</u>	<u>\$ 4,150</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	State Sales Disclosure Fee	Coroner's Training and Continuing Education	Sewage Collections	Infraction Judgements	Inheritance Tax	Homestead Credit (Local Option)
Additions:						
Agency fund additions	\$ 2,700	\$ 1,867	\$ 6,011	\$ 61,083	\$ 970,969	\$ -
Deductions:						
Agency fund deductions	<u>2,645</u>	<u>1,848</u>	<u>4,596</u>	<u>85,033</u>	<u>637,940</u>	<u>823,310</u>
Excess (deficiency) of total additions over total deductions	55	19	1,415	(23,950)	333,029	(823,310)
Cash and investment fund balance - beginning	<u>220</u>	<u>119</u>	<u>4,596</u>	<u>26,127</u>	<u>23,689</u>	<u>823,310</u>
Cash and investment fund balance - ending	<u><u>\$ 275</u></u>	<u><u>\$ 138</u></u>	<u><u>\$ 6,011</u></u>	<u><u>\$ 2,177</u></u>	<u><u>\$ 356,718</u></u>	<u><u>\$ -</u></u>

DECATUR COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Property Tax Replacement Homestead Credit	Payroll	Special Death Benefit	Education Plate Fees	Financial Institution Tax	Wheel Tax
Additions:						
Agency fund additions	\$ 1,101,170	\$ 4,186,691	\$ 2,650	\$ 4,313	\$ 34,518	\$ 100,554
Deductions:						
Agency fund deductions	1,101,170	4,222,761	3,090	3,863	37,783	100,833
Excess (deficiency) of total additions over total deductions	-	(36,070)	(440)	450	(3,265)	(279)
Cash and investment fund balance - beginning	-	365,489	570	206	3,598	279
Cash and investment fund balance - ending	\$ -	\$ 329,419	\$ 130	\$ 656	\$ 333	\$ -

DECATUR COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Mortgage Fees-State Share	Child Restraint Violations Fines	CVET	Welfare Trust	Tax Distribution	County Treasurer
Additions: Agency fund additions	\$ 3,115	\$ 50	\$ 340,016	\$ 49,070	\$ 10,781,449	\$ 32,569,558
Deductions: Agency fund deductions	<u>3,268</u>	<u>50</u>	<u>532,231</u>	<u>55,930</u>	<u>10,471,572</u>	<u>26,988,702</u>
Excess (deficiency) of total additions over total deductions	(153)	-	(192,215)	(6,860)	309,877	5,580,856
Cash and investment fund balance - beginning	<u>320</u>	<u>-</u>	<u>192,215</u>	<u>6,860</u>	<u>10,194</u>	<u>580,086</u>
Cash and investment fund balance - ending	<u>\$ 167</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 320,071</u>	<u>\$ 6,160,942</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	<u>Clerk of the Circuit Court</u>	<u>County Recorder</u>	<u>County Probation</u>	<u>Home Detention</u>	<u>County Health</u>	<u>County Sheriff</u>
Additions:						
Agency fund additions	\$ 3,548,663	\$ 105,359	\$ 132,481	\$ 44,721	\$ 25,579	\$ 1,194,368
Deductions:						
Agency fund deductions	<u>3,655,531</u>	<u>105,607</u>	<u>132,414</u>	<u>41,840</u>	<u>24,149</u>	<u>1,194,367</u>
Excess (deficiency) of total additions over total deductions	(106,868)	(248)	67	2,881	1,430	1
Cash and investment fund balance - beginning	<u>834,227</u>	<u>8,451</u>	<u>7,377</u>	<u>1,686</u>	<u>1,645</u>	<u>691</u>
Cash and investment fund balance - ending	<u>\$ 727,359</u>	<u>\$ 8,203</u>	<u>\$ 7,444</u>	<u>\$ 4,567</u>	<u>\$ 3,075</u>	<u>\$ 692</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Inmate Trust	County Park	Animal Shelter	County Prosecutor	Totals
Additions:					
Agency fund additions	\$ 66,521	\$ 108,523	\$ 39,242	\$ 19,313	\$ 70,689,467
Deductions:					
Agency fund deductions	61,990	106,369	35,432	19,191	65,689,142
Excess (deficiency) of total additions over total deductions	4,531	2,154	3,810	122	5,000,325
Cash and investment fund balance - beginning	2,050	739	-	729	3,046,811
Cash and investment fund balance - ending	<u>\$ 6,581</u>	<u>\$ 2,893</u>	<u>\$ 3,810</u>	<u>\$ 851</u>	<u>\$ 8,047,136</u>

DECATUR COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2006

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.

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

Capital asset acquisitions and dispositions have not been recorded since 2006. Consequently, capital asset balances at December 31, 2006, are the best information available for this report.

<u>Primary Government</u>	<u>12-31-06 Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 968,108
Bridges	12,670,490
Culverts	1,499,632
Rights of Way	361,172
Roads	10,757,686
Buildings	11,233,191
Improvements other than buildings	2,282,255
Machinery and equipment	<u>7,026,510</u>
 Total governmental activities, capital assets not being depreciated	 <u><u>\$ 46,799,044</u></u>

DECATUR COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2008

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Courthouse renovation	\$ 2,721,303	\$ 625,000
Highway trucks (3)	40,852	42,440
Bonds payable:		
General obligation bonds:		
Hospital renovation/addition	2,980,000	378,500
Revenue bonds:		
Honda TIF bonds	<u>7,100,266</u>	<u>*</u>
Total governmental activities debt	<u><u>\$ 12,842,421</u></u>	<u><u>\$ 1,045,940</u></u>

*Total TIF bond Issue is authorized for \$42,830,000. The first payment of \$90,000 is due August 1, 2010.

DECATUR COUNTY
OTHER REPORT

The annual audit report presented herein was prepared in addition to the official report prepared for the individual County office listed below:

County Auditor

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF DECATUR COUNTY, INDIANA

Compliance

We have audited the compliance of Decatur County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2008. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

November 16, 2009

DECATUR COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2008

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>		
Pass-Through Indiana Department of Transportation Highway Planning and Construction BR-NBRS (517) Project # 9885070	20.205	\$ 22,678 <u>63,669</u>
Total for federal grantor agency		<u>86,347</u>
<u>U.S. GENERAL SERVICES ADMINISTRATION</u>		
Pass-Through Indiana Secretary of State Election Reform Payments	39.011	<u>180</u>
<u>U.S. ELECTIONS ASSISTANCE COMMISSION</u>		
Pass-Through Indiana Secretary of State Help America Vote Act Requirement Payments	90.401	<u>2,873</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>		
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069	<u>25,225</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement County Prosecutor's Expenditures County Clerk of the Circuit Court's Expenditures Indirect Costs	93.563	109,561 20,258 <u>73,789</u>
Total for program		<u>203,608</u>
Total for federal grantor agency		<u>228,833</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>		
Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance June Flooding September Wind Storms	97.036	862,703 <u>15,474</u>
Total for federal grantor agency		<u>878,177</u>
Total federal awards expended		<u>\$ 1,196,410</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

DECATUR COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Decatur County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

DECATUR COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted?	no
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Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no
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Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
97.036	Disaster Grants - Public Assistance

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?	yes
--	-----

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

DECATUR COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

DECATUR COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 16, 2009, with Jerome Buening, President of the Board of County Commissioners; and Bridgett C. Weber, Auditor. Our audit disclosed no material items that warrant comment at this time.