

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

EXAMINATION REPORT
OF
DECATUR COUNTY
DECATUR COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED
10/19/2011

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Bridgett C. Weber	01-01-09 to 12-31-12
Treasurer	Rita Burkert	01-01-09 to 12-31-12
Clerk	Janet Chadwell	01-01-07 to 12-31-14
Sheriff	Daryl Templeton Greg Allen	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Mary Vail Denise Ziegler	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	Jerome Buening John Richards	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Ernest Gauck	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined the financial statement of Decatur County (County), for the period of January 1, 2010 to December 31, 2010. The County's management is responsible for the financial statement. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual examination performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement.

The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, 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

August 30, 2011

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FINANCIAL STATEMENT

DECATUR COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
County General	\$ 3,692,226	\$ 6,521,187	\$ 6,956,956	\$ 3,256,457
Local Road And Street	339,505	894,464	586,606	647,363
Airport Improvement Fund	34,295	-	-	34,295
Accident Report	5,769	1,360	1,220	5,909
Firearms Training	17,220	9,370	8,687	17,903
Park Activity	36,956	59,167	57,568	38,555
Health	292,752	326,800	342,687	276,865
Host Homes	-	8,818	8,818	-
Westport Covered Bridge Donation	41,622	-	-	41,622
Animal Shelter Donations	6,307	42,745	40,984	8,068
Clerk's Record Perpetuation	9,762	12,512	14,453	7,821
Deferral Program	11,990	32,780	3,547	41,223
Riverboat	297,349	-	-	297,349
Emergency Telephone System Landline	233,604	239,495	338,499	134,600
Drug Free Community	23,616	32,631	29,035	27,212
Emergency Planning & Right To Know	29,290	3,745	2,814	30,221
Convention And Visitors Bureau	197,353	89,595	186,000	100,948
Highway	2,097,177	1,655,590	2,847,940	904,827
Park And Recreation	375,748	514,700	506,051	384,397
Prosecutor's Title IV-D	116,727	87,348	21,652	182,423
Juvenile Probation Service	19,121	7,528	11,007	15,642
Adult Probation Service	181,726	114,999	144,334	152,391
Recorder's Record Perpetuation	60,070	24,119	4,574	79,615
Covered Bridge Fund	20,368	3,597	12,000	11,965
Marijuana Eradication Program	34,755	5,056	7,000	32,811
Health Maintenance	52,470	33,741	27,036	59,175
Corrections Drug Testing	4,274	4,932	6,773	2,433
Guardian Ad Litem/Court	27	10,000	10,000	27
Plat Book Maintenance	51,305	5,865	-	57,170
County Misdemeanant	260,390	130,442	78,264	312,568
Supplemental Public Defender	85,939	84,564	63,099	107,404
Clerk's Title IV-D	17,825	16,286	5,681	28,430
Surveyor's Corner Perpetuation	28,168	4,340	400	32,108
Sheriff's Continuing Education	32,503	8,489	5,715	35,277
Jury Pay Fund	95,284	4,871	2,093	98,062
Inmates Phone Fund	79,450	8,591	10,828	77,213
Sardinia Septic Donations	10,000	-	-	10,000
ARRA Rural Law Enforcement Grant	414,285	139,701	537,596	16,390
Community Service	3,160	12,038	5,000	10,198
Child Safety Grant	315	1,900	1,167	1,048
HAVA Title III Grant	111,216	-	6,188	105,028
HAVA Section 102 Grant	562	-	382	180
Family Court Counselor	21,998	67,642	74,040	15,600
Bioterrorism Preparedness Grant	67,844	-	-	67,844
Public Health Preparedness (Emergency)	-	9,979	9,979	-
Burney/Clay Fire Department	1,488	-	1,488	-
Final Excise Tax Cut Due State	-	5,759	5,759	-
Non-Reverting Health Insurance	71,221	2,251,021	2,080,883	241,359
Rainy Day	1,844,034	515,033	184,496	2,174,571
Sales Disclosure	12,947	2,250	4,582	10,615
Law Enforcement Continuing Education	15,667	1,163	-	16,830
Riverboat Wagering Tax Sharing	-	227,573	153,666	73,907
Cumulative Reassessment	1,137,510	195,900	406,102	927,308
Park Gifts And Grants	4,137	33,513	27,514	10,136
Home Detention	21,011	82,094	87,764	15,341
Tobacco Settlement	2,822	-	-	2,822
Public Health Preparedness (H1N1)	15,447	-	15,447	-
Child Advocacy	150	16	-	166
Federal Adoptive Forfeiture	291	-	-	291
Excess Levy	586	109,110	90,906	18,790
Common School	450	-	-	450
Identification Security Protection	14,114	8,755	1,340	21,529

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

DECATUR COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Operation Pullover	342	5,818	4,768	1,392
Homeland Security	-	7,371	7,371	-
Check Enforcement Fund	11,165	2,405	-	13,570
Emergency Telephone System Wireless	98,014	110,011	36,108	171,917
Prosecutor's ARRA	-	8,568	-	8,568
Drug Free Grant	3,541	70,394	81,309	(7,374)
Sheriff Drug Testing	306	-	257	49
Probation Administration Fund	117,606	26,602	24,254	119,954
City/County Animal Shelter	4,531	46,552	46,721	4,362
County Health	5,029	23,259	24,097	4,191
Prosecuter Check Enforcement	920	12,731	12,731	920
Home Detention	5,047	59,534	59,847	4,734
Probation User Fees	8,885	115,003	118,010	5,878
Hospital Bond	230,979	358,059	379,500	209,538
Honda TIF Bonds	1,854,802	8,734,433	2,349,920	8,239,315
EDIT Debt Service	1,307,512	1,007,212	728,075	1,586,649
Cumulative Capital Development	305,117	265,099	324,412	245,804
Park Capital Nonreverting	3,675	-	-	3,675
Redevelopment Commission TIF	272,824	764,005	1,014,949	21,880
Cumulative Bridge	2,372,015	780,150	675,018	2,477,147
Sheriff's Pension	1,184,857	145,173	50,803	1,279,227
Police Pension	60,992	49,228	30,900	79,320
Congressional School Principal	20,741	-	-	20,741
City & Town Court Costs	5,709	13,817	-	19,526
Coroner's Training And Continuing Education	152	1,801	1,792	161
Congressional School Interest	17,258	326	-	17,584
Surplus Tax Sale	11,039	121,211	-	132,250
Tax Sale Redemption	-	906	906	-
Surplus Tax	7,857	40,937	37,551	11,243
Forest Restoration	-	177	-	177
State Settlement	-	23,931,646	23,931,646	-
State Fines And Forfeitures	415	2,368	2,427	356
State Sales Disclosure Fees	210	2,250	2,235	225
Liens & Other Assessment Collections	-	3,036	3,036	-
County Recorder	10,644	101,151	100,051	11,744
Sheriff's Donation	16,056	2,678	5,505	13,229
Infraction Judgements	2,687	39,835	38,972	3,550
Inheritance Tax	298,056	951,254	1,008,285	241,025
Family Violence And Victim's Assistance	4,208	3,908	6,561	1,555
Homestead Credit Rebate	-	58	-	58
PTRC (CAGIT)	-	1,280,796	1,281,576	(780)
Payroll	349,379	4,237,931	4,570,787	16,523
Special Death Benefits	230	2,495	2,505	220
Total Monies On Deposit	-	-	-	-
County Park & Recreation	4,450	129,166	130,578	3,038
Education Plate Fees	431	6,261	6,636	56
Financial Institution Tax	-	15,501	15,501	-
County Wheel Tax	-	157,971	142,474	15,497
State Mortgage Fee Fund	300	3,263	3,195	368
Commercial Vehicle Excise	7	193,388	193,389	6
HEA 1001-2008 State Homestead Credit	525	201,018	199,429	2,114
CEDIT Homestead Credit	7,841	366,564	366,240	8,165
EDIT Tax Distribution	-	5,188,972	5,192,792	(3,820)
Sheriff's Cash Book	740	1,316,276	1,315,939	1,077
Sheriff's Inmate Trust	1,724	92,394	92,743	1,375
Sheriff's Commissary	21,248	65,321	65,036	21,533
Sheriff's Inmate Food	27,582	124,257	129,210	22,629
County Treasurer	929,613	741,100	929,613	741,100
Clerk Of Circuit Court	574,853	3,901,103	4,057,020	418,936
Totals	<u>\$ 22,816,312</u>	<u>\$ 70,495,917</u>	<u>\$ 65,839,300</u>	<u>\$ 27,472,929</u>

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

DECATUR COUNTY
NOTES TO FINANCIAL INFORMATION

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government.)

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include, but are not limited to, the following sources:

Taxes, which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Special assessments which include amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

DECATUR COUNTY
NOTES TO FINANCIAL INFORMATION
(Continued)

License and permits which includes amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of license and permits include: peddler licenses; dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits; and gun permits.

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

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

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

Net proceeds from borrowings which includes receipts from general obligation bonds, notes, and loans.

Intergovernmental loan activity which includes amounts received from other funds as loans on a temporary basis.

Transfers in which includes funds authorized by statute, ordinance, resolution or court order to be transferred in from another fund.

Internal service receipts which are comprised mostly of fees received for services performed for other funds.

Fiduciary receipts which are comprised mostly of contributions to the pensions funds from state and local sources.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

DECATUR COUNTY
NOTES TO FINANCIAL INFORMATION
(Continued)

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

Supplies which includes articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which includes, but is not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance; and rental charges.

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

Capital outlay which includes all outflows for land, infrastructure, buildings, improvements, machinery, and equipment having an appreciable and calculable period of usefulness.

Interfund loan payments and loans made which includes amounts that are owed to a particular fund by another fund.

Transfers out which includes funds authorized by statute, ordinance, resolution or court order to be transferred to another fund.

F. Interfund Transfers

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

G. Fund Accounting

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

DECATUR COUNTY
NOTES TO FINANCIAL INFORMATION
(Continued)

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by 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 normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

State statute (IC 5-13-9) authorizes the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

DECATUR COUNTY
NOTES TO FINANCIAL INFORMATION
(Continued)

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is 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 this 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 members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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. That 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 the plan members for PERF are established by the Board of Trustees of PERF.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

DECATUR COUNTY
NOTES TO FINANCIAL INFORMATION
(Continued)

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	County General	Local Road And Street	Airport Improvement Fund	Accident Report	Firearms Training	Park Activity	Health
Cash and investments - beginning	\$ 3,692,226	\$ 339,505	\$ 34,295	\$ 5,769	\$ 17,220	\$ 36,956	\$ 292,752
Receipts:							
Taxes	5,258,046	629,402	-	-	-	-	262,327
Licenses and permits	-	-	-	-	-	-	25,824
Intergovernmental	486,638	225,756	-	-	-	-	24,391
Charges for services	286,762	-	-	-	-	57,514	-
Fines and forfeits	4,897	-	-	-	-	-	-
Other receipts	484,844	39,306	-	1,360	9,370	1,653	14,258
Total receipts	<u>6,521,187</u>	<u>894,464</u>	<u>-</u>	<u>1,360</u>	<u>9,370</u>	<u>59,167</u>	<u>326,800</u>
Disbursements:							
Personal services	4,785,149	-	-	-	-	-	268,431
Supplies	274,984	444,424	-	-	-	15,326	4,875
Other services and charges	1,385,944	142,182	-	-	-	42,242	53,127
Capital outlay	325,582	-	-	-	-	-	9,064
Other disbursements	185,297	-	-	1,220	8,687	-	7,190
Total disbursements	<u>6,956,956</u>	<u>586,606</u>	<u>-</u>	<u>1,220</u>	<u>8,687</u>	<u>57,568</u>	<u>342,687</u>
Excess (deficiency) of receipts over disbursements	<u>(435,769)</u>	<u>307,858</u>	<u>-</u>	<u>140</u>	<u>683</u>	<u>1,599</u>	<u>(15,887)</u>
Cash and investments - ending	<u>\$ 3,256,457</u>	<u>\$ 647,363</u>	<u>\$ 34,295</u>	<u>\$ 5,909</u>	<u>\$ 17,903</u>	<u>\$ 38,555</u>	<u>\$ 276,865</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Host Homes	Westport Covered Bridge Donation	Animal Shelter Donations	Clerk's Record Perpetuation	Deferral Program	Riverboat	Emergency Telephone System Landline
Cash and investments - beginning	\$ -	\$ 41,622	\$ 6,307	\$ 9,762	\$ 11,990	\$ 297,349	\$ 233,604
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	8,818	-	42,745	-	-	-	135,219
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	12,512	32,780	-	104,276
Total receipts	<u>8,818</u>	<u>-</u>	<u>42,745</u>	<u>12,512</u>	<u>32,780</u>	<u>-</u>	<u>239,495</u>
Disbursements:							
Personal services	-	-	-	8,129	-	-	65,540
Supplies	-	-	-	402	-	-	-
Other services and charges	-	-	-	4,605	-	-	272,959
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,818	-	40,984	1,317	3,547	-	-
Total disbursements	<u>8,818</u>	<u>-</u>	<u>40,984</u>	<u>14,453</u>	<u>3,547</u>	<u>-</u>	<u>338,499</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>1,761</u>	<u>(1,941)</u>	<u>29,233</u>	<u>-</u>	<u>(99,004)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 41,622</u>	<u>\$ 8,068</u>	<u>\$ 7,821</u>	<u>\$ 41,223</u>	<u>\$ 297,349</u>	<u>\$ 134,600</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Drug Free Community	Emergency Planning & Right To Know	Convention And Visitors Bureau	Highway	Park And Recreation	Prosecutor's Title IV-D	Juvenile Probation Service
Cash and investments - beginning	\$ 23,616	\$ 29,290	\$ 197,353	\$ 2,097,177	\$ 375,748	\$ 116,727	\$ 19,121
Receipts:							
Taxes	-	-	63,162	-	429,822	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,627,982	39,963	-	-
Charges for services	-	-	-	7,915	37,898	84,349	4,233
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	32,631	3,745	26,433	19,693	7,017	2,999	3,295
Total receipts	<u>32,631</u>	<u>3,745</u>	<u>89,595</u>	<u>1,655,590</u>	<u>514,700</u>	<u>87,348</u>	<u>7,528</u>
Disbursements:							
Personal services	6,106	-	-	1,160,409	323,981	-	3,031
Supplies	-	-	-	156,573	36,511	-	2,521
Other services and charges	22,929	1,509	-	1,530,658	101,658	-	215
Capital outlay	-	1,305	-	300	43,901	-	3,062
Other disbursements	-	-	186,000	-	-	21,652	2,178
Total disbursements	<u>29,035</u>	<u>2,814</u>	<u>186,000</u>	<u>2,847,940</u>	<u>506,051</u>	<u>21,652</u>	<u>11,007</u>
Excess (deficiency) of receipts over disbursements	<u>3,596</u>	<u>931</u>	<u>(96,405)</u>	<u>(1,192,350)</u>	<u>8,649</u>	<u>65,696</u>	<u>(3,479)</u>
Cash and investments - ending	<u>\$ 27,212</u>	<u>\$ 30,221</u>	<u>\$ 100,948</u>	<u>\$ 904,827</u>	<u>\$ 384,397</u>	<u>\$ 182,423</u>	<u>\$ 15,642</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Adult Probation Service	Recorder's Record Perpetuation	Covered Bridge Fund	Marijuana Eradication Program	Health Maintenance	Corrections Drug Testing	Guardian Ad Litem/Court
Cash and investments - beginning	\$ 181,726	\$ 60,070	\$ 20,368	\$ 34,755	\$ 52,470	\$ 4,274	\$ 27
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	33,741	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	114,999	-	1,850	-	-	2,637	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	24,119	1,747	5,056	-	2,295	10,000
Total receipts	<u>114,999</u>	<u>24,119</u>	<u>3,597</u>	<u>5,056</u>	<u>33,741</u>	<u>4,932</u>	<u>10,000</u>
Disbursements:							
Personal services	71,793	-	-	-	-	-	-
Supplies	2,548	-	-	-	-	-	-
Other services and charges	863	-	-	-	27,036	-	-
Capital outlay	3,000	-	-	-	-	-	-
Other disbursements	66,130	4,574	12,000	7,000	-	6,773	10,000
Total disbursements	<u>144,334</u>	<u>4,574</u>	<u>12,000</u>	<u>7,000</u>	<u>27,036</u>	<u>6,773</u>	<u>10,000</u>
Excess (deficiency) of receipts over disbursements	<u>(29,335)</u>	<u>19,545</u>	<u>(8,403)</u>	<u>(1,944)</u>	<u>6,705</u>	<u>(1,841)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 152,391</u>	<u>\$ 79,615</u>	<u>\$ 11,965</u>	<u>\$ 32,811</u>	<u>\$ 59,175</u>	<u>\$ 2,433</u>	<u>\$ 27</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Plat Book Maintenance	County Misdemeanant	Supplemental Public Defender	Clerk's Title IV-D	Surveyor's Corner Perpetuation	Sheriff's Continuing Education	Jury Pay Fund
Cash and investments - beginning	\$ 51,305	\$ 260,390	\$ 85,939	\$ 17,825	\$ 28,168	\$ 32,503	\$ 95,284
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	5	93,135	-	-	-	-	-
Fines and forfeits	-	-	-	16,286	-	-	-
Other receipts	5,860	37,307	84,564	-	4,340	8,489	4,871
Total receipts	5,865	130,442	84,564	16,286	4,340	8,489	4,871
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	21,854	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	56,410	63,099	5,681	400	5,715	2,093
Total disbursements	-	78,264	63,099	5,681	400	5,715	2,093
Excess (deficiency) of receipts over disbursements	5,865	52,178	21,465	10,605	3,940	2,774	2,778
Cash and investments - ending	\$ 57,170	\$ 312,568	\$ 107,404	\$ 28,430	\$ 32,108	\$ 35,277	\$ 98,062

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Inmates Phone Fund	Sardinia Septic Donations	ARRA Rural Law Enforcement Grant	Community Service	Child Safety Grant	HAVA Title III Grant	HAVA Section 102 Grant
Cash and investments - beginning	\$ 79,450	\$ 10,000	\$ 414,285	\$ 3,160	\$ 315	\$ 111,216	\$ 562
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	8,512	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	8,591	-	139,701	3,526	1,900	-	-
Total receipts	8,591	-	139,701	12,038	1,900	-	-
Disbursements:							
Personal services	-	-	143,511	-	-	-	-
Supplies	-	-	15,339	-	-	-	-
Other services and charges	-	-	20,005	-	-	-	-
Capital outlay	-	-	24,499	-	-	-	-
Other disbursements	10,828	-	334,242	5,000	1,167	6,188	382
Total disbursements	10,828	-	537,596	5,000	1,167	6,188	382
Excess (deficiency) of receipts over disbursements	(2,237)	-	(397,895)	7,038	733	(6,188)	(382)
Cash and investments - ending	\$ 77,213	\$ 10,000	\$ 16,390	\$ 10,198	\$ 1,048	\$ 105,028	\$ 180

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Family Court Counselor	Bioterrorism Preparedness Grant	Public Health Preparedness (Emergency)	Burney/Clay Fire Department	Final Excise Tax Cut Due State	Non-Reverting Health Insurance	Rainy Day
Cash and investments - beginning	\$ 21,998	\$ 67,844	\$ -	\$ 1,488	\$ -	\$ 71,221	\$ 1,844,034
Receipts:							
Taxes	-	-	-	-	-	-	274,777
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	26,000	-	-	-	5,759	-	-
Charges for services	-	-	-	-	-	10,690	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	41,642	-	9,979	-	-	2,240,331	240,256
Total receipts	67,642	-	9,979	-	5,759	2,251,021	515,033
Disbursements:							
Personal services	70,790	-	-	-	-	-	-
Supplies	1,334	-	-	-	-	-	-
Other services and charges	1,916	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	9,979	1,488	5,759	2,080,883	184,496
Total disbursements	74,040	-	9,979	1,488	5,759	2,080,883	184,496
Excess (deficiency) of receipts over disbursements	(6,398)	-	-	(1,488)	-	170,138	330,537
Cash and investments - ending	\$ 15,600	\$ 67,844	\$ -	\$ -	\$ -	\$ 241,359	\$ 2,174,571

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sales Disclosure	Law Enforcement Continuing Education	Riverboat Wagering Tax Sharing	Cumulative Reassessment	Park Gifts And Grants	Home Detention	Tobacco Settlement
Cash and investments - beginning	\$ 12,947	\$ 15,667	\$ -	\$ 1,137,510	\$ 4,137	\$ 21,011	\$ 2,822
Receipts:							
Taxes	-	-	-	168,727	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	227,573	15,689	-	-	-
Charges for services	-	-	-	-	14,759	30,915	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,250	1,163	-	11,484	18,754	51,179	-
Total receipts	<u>2,250</u>	<u>1,163</u>	<u>227,573</u>	<u>195,900</u>	<u>33,513</u>	<u>82,094</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	182,509	-	64,240	-
Supplies	-	-	-	7,407	-	480	-
Other services and charges	-	-	-	151,738	-	20,612	-
Capital outlay	-	-	-	6,198	-	2,190	-
Other disbursements	4,582	-	153,666	58,250	27,514	242	-
Total disbursements	<u>4,582</u>	<u>-</u>	<u>153,666</u>	<u>406,102</u>	<u>27,514</u>	<u>87,764</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,332)</u>	<u>1,163</u>	<u>73,907</u>	<u>(210,202)</u>	<u>5,999</u>	<u>(5,670)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 10,615</u>	<u>\$ 16,830</u>	<u>\$ 73,907</u>	<u>\$ 927,308</u>	<u>\$ 10,136</u>	<u>\$ 15,341</u>	<u>\$ 2,822</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Public Health Preparedness (H1N1)	Child Advocacy	Federal Adoptive Forfeiture	Excess Levy	Common School	Identification Security Protection	Operation Pullover
Cash and investments - beginning	\$ 15,447	\$ 150	\$ 291	\$ 586	\$ 450	\$ 14,114	\$ 342
Receipts:							
Taxes	-	-	-	90,906	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	18,790	-	-	-
Charges for services	-	-	-	-	-	-	500
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	16	-	(586)	-	8,755	5,318
Total receipts	-	16	-	109,110	-	8,755	5,818
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	15,447	-	-	90,906	-	1,340	4,768
Total disbursements	15,447	-	-	90,906	-	1,340	4,768
Excess (deficiency) of receipts over disbursements	(15,447)	16	-	18,204	-	7,415	1,050
Cash and investments - ending	\$ -	\$ 166	\$ 291	\$ 18,790	\$ 450	\$ 21,529	\$ 1,392

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Homeland Security	Check Enforcement Fund	Emergency Telephone System Wireless	Prosecutor's ARRA	Drug Free Grant	Sheriff Drug Testing	Probation Administration Fund
Cash and investments - beginning	\$ -	\$ 11,165	\$ 98,014	\$ -	\$ 3,541	\$ 306	\$ 117,606
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	1,065	67,652	8,568	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,371	1,340	42,359	-	70,394	-	26,602
Total receipts	<u>7,371</u>	<u>2,405</u>	<u>110,011</u>	<u>8,568</u>	<u>70,394</u>	<u>-</u>	<u>26,602</u>
Disbursements:							
Personal services	-	-	36,108	-	69,440	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	11,869	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,371	-	-	-	-	257	24,254
Total disbursements	<u>7,371</u>	<u>-</u>	<u>36,108</u>	<u>-</u>	<u>81,309</u>	<u>257</u>	<u>24,254</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>2,405</u>	<u>73,903</u>	<u>8,568</u>	<u>(10,915)</u>	<u>(257)</u>	<u>2,348</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 13,570</u>	<u>\$ 171,917</u>	<u>\$ 8,568</u>	<u>\$ (7,374)</u>	<u>\$ 49</u>	<u>\$ 119,954</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	City/County Animal Shelter	County Health	Prosecuter Check Enforcement	Home Detention	Probation User Fees	Hospital Bond	Honda TIF Bonds
Cash and investments - beginning	\$ 4,531	\$ 5,029	\$ 920	\$ 5,047	\$ 8,885	\$ 230,979	\$ 1,854,802
Receipts:							
Taxes	-	-	-	-	-	327,600	8,734,423
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	12,731	59,534	115,003	30,459	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	46,552	23,259	-	-	-	-	10
Total receipts	46,552	23,259	12,731	59,534	115,003	358,059	8,734,433
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	46,721	24,097	12,731	59,847	118,010	379,500	2,349,920
Total disbursements	46,721	24,097	12,731	59,847	118,010	379,500	2,349,920
Excess (deficiency) of receipts over disbursements	(169)	(838)	-	(313)	(3,007)	(21,441)	6,384,513
Cash and investments - ending	\$ 4,362	\$ 4,191	\$ 920	\$ 4,734	\$ 5,878	\$ 209,538	\$ 8,239,315

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	EDIT Debt Service	Cumulative Capital Development	Park Capital Nonreverting	Redevelopment Commission TIF	Cumulative Bridge	Sheriff's Pension	Police Pension
Cash and investments - beginning	\$ 1,307,512	\$ 305,117	\$ 3,675	\$ 272,824	\$ 2,372,015	\$ 1,184,857	\$ 60,992
Receipts:							
Taxes	-	211,832	-	764,005	636,727	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	125,808	19,695	-	-	59,201	-	-
Charges for services	-	6,619	-	-	55,805	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	881,404	26,953	-	-	28,417	145,173	49,228
Total receipts	<u>1,007,212</u>	<u>265,099</u>	<u>-</u>	<u>764,005</u>	<u>780,150</u>	<u>145,173</u>	<u>49,228</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	685,000	36,000	-	-	675,018	-	-
Capital outlay	-	288,412	-	-	-	-	-
Other disbursements	43,075	-	-	1,014,949	-	50,803	30,900
Total disbursements	<u>728,075</u>	<u>324,412</u>	<u>-</u>	<u>1,014,949</u>	<u>675,018</u>	<u>50,803</u>	<u>30,900</u>
Excess (deficiency) of receipts over disbursements	<u>279,137</u>	<u>(59,313)</u>	<u>-</u>	<u>(250,944)</u>	<u>105,132</u>	<u>94,370</u>	<u>18,328</u>
Cash and investments - ending	<u>\$ 1,586,649</u>	<u>\$ 245,804</u>	<u>\$ 3,675</u>	<u>\$ 21,880</u>	<u>\$ 2,477,147</u>	<u>\$ 1,279,227</u>	<u>\$ 79,320</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Congressional School Principal	City & Town Court Costs	Coroner's Training And Continuing Education	Congressional School Interest	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax
Cash and investments - beginning	\$ 20,741	\$ 5,709	\$ 152	\$ 17,258	\$ 11,039	\$ -	\$ 7,857
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	13,817	1,801	326	121,211	906	40,937
Total receipts	-	13,817	1,801	326	121,211	906	40,937
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	1,792	-	-	906	37,551
Total disbursements	-	-	1,792	-	-	906	37,551
Excess (deficiency) of receipts over disbursements	-	13,817	9	326	121,211	-	3,386
Cash and investments - ending	<u>\$ 20,741</u>	<u>\$ 19,526</u>	<u>\$ 161</u>	<u>\$ 17,584</u>	<u>\$ 132,250</u>	<u>\$ -</u>	<u>\$ 11,243</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Forest Restoration	State Settlement	State Fines And Forfeitures	State Sales Disclosure Fees	Liens & Other Assessment Collections	County Recorder
Cash and investments - beginning	\$ -	\$ -	\$ 415	\$ 210	\$ -	\$ 10,644
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	177	23,931,646	2,368	2,250	3,036	101,151
Total receipts	177	23,931,646	2,368	2,250	3,036	101,151
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	23,931,646	2,427	2,235	3,036	100,051
Total disbursements	-	23,931,646	2,427	2,235	3,036	100,051
Excess (deficiency) of receipts over disbursements	177	-	(59)	15	-	1,100
Cash and investments - ending	\$ 177	\$ -	\$ 356	\$ 225	\$ -	\$ 11,744

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff's Donation	Infraction Judgements	Inheritance Tax	Family Violence And Victim's Assistance	Homestead Credit Rebate	PTRC (CAGIT)
Cash and investments - beginning	\$ 16,056	\$ 2,687	\$ 298,056	\$ 4,208	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,678	39,835	951,254	3,908	58	1,280,796
Total receipts	<u>2,678</u>	<u>39,835</u>	<u>951,254</u>	<u>3,908</u>	<u>58</u>	<u>1,280,796</u>
Disbursements:						
Personal services	-	-	-	807	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,505	38,972	1,008,285	5,754	-	1,281,576
Total disbursements	<u>5,505</u>	<u>38,972</u>	<u>1,008,285</u>	<u>6,561</u>	<u>-</u>	<u>1,281,576</u>
Excess (deficiency) of receipts over disbursements	<u>(2,827)</u>	<u>863</u>	<u>(57,031)</u>	<u>(2,653)</u>	<u>58</u>	<u>(780)</u>
Cash and investments - ending	<u>\$ 13,229</u>	<u>\$ 3,550</u>	<u>\$ 241,025</u>	<u>\$ 1,555</u>	<u>\$ 58</u>	<u>\$ (780)</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Payroll	Special Death Benefits	County Park & Recreation	Education Plate Fees	Financial Institution Tax	County Wheel Tax
Cash and investments - beginning	\$ 349,379	\$ 230	\$ 4,450	\$ 431	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,237,931	2,495	129,166	6,261	15,501	157,971
Total receipts	<u>4,237,931</u>	<u>2,495</u>	<u>129,166</u>	<u>6,261</u>	<u>15,501</u>	<u>157,971</u>
Disbursements:						
Personal services	4,570,787	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,505	130,578	6,636	15,501	142,474
Total disbursements	<u>4,570,787</u>	<u>2,505</u>	<u>130,578</u>	<u>6,636</u>	<u>15,501</u>	<u>142,474</u>
Excess (deficiency) of receipts over disbursements	<u>(332,856)</u>	<u>(10)</u>	<u>(1,412)</u>	<u>(375)</u>	<u>-</u>	<u>15,497</u>
Cash and investments - ending	<u>\$ 16,523</u>	<u>\$ 220</u>	<u>\$ 3,038</u>	<u>\$ 56</u>	<u>\$ -</u>	<u>\$ 15,497</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	State Mortgage Fee Fund	Commercial Vehicle Excise	HEA 1001-2008 State Homestead Credit	CEDIT Homestead Credit	EDIT Tax Distribution	Sheriff's Cash Book
Cash and investments - beginning	\$ 300	\$ 7	\$ 525	\$ 7,841	\$ -	\$ 740
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,263	193,388	201,018	366,564	5,188,972	1,316,276
Total receipts	<u>3,263</u>	<u>193,388</u>	<u>201,018</u>	<u>366,564</u>	<u>5,188,972</u>	<u>1,316,276</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,195	193,389	199,429	366,240	5,192,792	1,315,939
Total disbursements	<u>3,195</u>	<u>193,389</u>	<u>199,429</u>	<u>366,240</u>	<u>5,192,792</u>	<u>1,315,939</u>
Excess (deficiency) of receipts over disbursements	<u>68</u>	<u>(1)</u>	<u>1,589</u>	<u>324</u>	<u>(3,820)</u>	<u>337</u>
Cash and investments - ending	<u>\$ 368</u>	<u>\$ 6</u>	<u>\$ 2,114</u>	<u>\$ 8,165</u>	<u>\$ (3,820)</u>	<u>\$ 1,077</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff's Inmate Trust	Sheriff's Commissary	Sheriff's Inmate Food	County Treasurer	Clerk Of Circuit Court	Totals
Cash and investments - beginning	\$ 1,724	\$ 21,248	\$ 27,582	\$ 929,613	\$ 574,853	\$ 22,816,312
Receipts:						
Taxes	-	-	-	-	-	17,851,756
Licenses and permits	-	-	-	-	-	59,565
Intergovernmental	-	-	-	-	-	3,120,972
Charges for services	-	-	-	-	-	1,083,164
Fines and forfeits	-	-	-	-	-	21,183
Other receipts	92,394	65,321	124,257	741,100	3,901,103	48,359,277
Total receipts	<u>92,394</u>	<u>65,321</u>	<u>124,257</u>	<u>741,100</u>	<u>3,901,103</u>	<u>70,495,917</u>
Disbursements:						
Personal services	-	-	-	-	-	11,830,761
Supplies	-	-	-	-	-	984,578
Other services and charges	-	-	-	-	-	5,188,085
Capital outlay	-	-	-	-	-	707,513
Other disbursements	92,743	65,036	129,210	929,613	4,057,020	47,128,363
Total disbursements	<u>92,743</u>	<u>65,036</u>	<u>129,210</u>	<u>929,613</u>	<u>4,057,020</u>	<u>65,839,300</u>
Excess (deficiency) of receipts over disbursements	<u>(349)</u>	<u>285</u>	<u>(4,953)</u>	<u>(188,513)</u>	<u>(155,917)</u>	<u>4,656,617</u>
Cash and investments - ending	<u>\$ 1,375</u>	<u>\$ 21,533</u>	<u>\$ 22,629</u>	<u>\$ 741,100</u>	<u>\$ 418,936</u>	<u>\$ 27,472,929</u>

DECATUR COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2010

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Capital assets, not being depreciated:	
Land	\$ 1,330,841
Infrastructure	24,928,684
Buildings	11,434,034
Improvements other than buildings	2,454,287
Machinery and equipment	<u>6,778,245</u>
 Total capital assets	 <u>\$ 46,926,091</u>

DECATUR COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2010

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 addition/renovation	\$ 1,715,695	\$ 625,000
Bonds payable:		
General obligation bonds:		
Hospital addition/renovation	2,475,000	379,000
Revenue bonds:		
Honda TIF	<u>22,057,241</u>	<u>310,000</u>
Total governmental activities debt	<u>\$ 26,247,936</u>	<u>\$ 1,314,000</u>

DECATUR COUNTY
OTHER REPORTS

The report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor
County Treasurer

DECATUR COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 30, 2011, with Bridgett C. Weber, Auditor, and John Richards, President of the Board of County Commissioners. Our examination disclosed no material items that warrant comment at this time.