

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

DECATUR COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
12/17/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Bridgett C. Weber Tami Wenning	01-01-09 to 12-31-11 01-01-12 to 12-31-12
Treasurer	Rita Burkert	01-01-09 to 12-31-12
Clerk	Janet Chadwell	01-01-11 to 12-31-14
Sheriff	Greg Allen	01-01-11 to 12-31-14
Recorder	Denise Ziegler	01-01-11 to 12-31-14
President of the Board of County Commissioners	John Richards Rick Nobbe	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the County Council	Ernest Gauck	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF DECATUR COUNTY, INDIANA

We have examined the accompanying financial statement of Decatur County (County), for the year ended December 31, 2011. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement 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.

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, 2011, 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.

Our examination was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the 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, County Commissioners, and others within the entity 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 1, 2012

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FINANCIAL STATEMENT

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

DECATUR COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
County General	\$ 3,256,457	\$ 6,702,906	\$ 7,279,701	\$ 2,679,662
Highway	904,827	1,671,446	1,433,436	1,142,837
Local Road and Street	647,363	1,326,514	1,359,075	614,802
Airport Improvement Fund	34,295	-	-	34,295
Police-Accident Report	5,909	959	5,299	1,569
Police Firearms Training	17,903	7,691	18,403	7,191
Park Activity	38,555	198,648	164,257	72,946
Health	276,865	357,190	361,013	273,042
Animal Shelter Donations	8,068	46,243	42,117	12,194
Clerks Record Perpetuation	7,821	14,293	13,118	8,996
Deferral Program	41,223	25,738	13,376	53,585
Riverboat Wagering Co Share	297,349	73,907	-	371,256
E 911 Landline	134,600	218,755	193,693	159,662
Drug Free Community	27,212	32,703	27,628	32,287
Emergency Planning & Right To	30,221	5,508	12,019	23,710
Prosecutor's Title Iv-D Incent	187	38,143	-	38,330
Juvenile Prob User Fees	15,642	4,916	6,742	13,816
Recorder's Records Perpet	79,615	30,574	10,082	100,107
Probation User Fee	5,878	98,446	99,512	4,812
Covered Bridge Fund	11,965	1,850	-	13,815
Marijuana Eradication Program	32,811	6,239	10,310	28,740
Health Maintenance	59,175	33,720	22,704	70,191
Guardian Ad Lim Court	27	15,000	15,000	27
Plat Book Maintenance	57,170	6,870	44,552	19,488
County Misdemeanant	312,568	74,981	86,694	300,855
Supplemental Public Defender	107,404	67,331	65,168	109,567
93.563 Clerk Title IV-D	28,430	2,259	4,744	25,945
Surveyor's Corner Perpetuation	32,108	5,080	241	36,947
Jury Pay Fund	98,062	4,778	2,663	100,177
Inmates Phone Fund	77,213	13,642	7,447	83,408
Tax Sale Certificate	-	40,733	25,467	15,266
Rainy Day Fund (Excess Edit)	2,174,571	19,490	617,850	1,576,211
County Sales Disclosure	10,615	2,445	4,277	8,783
Home Detention	15,341	124,748	95,841	44,248
Tobacco Settle - Local Health	-	18,294	-	18,294
Health	4,191	28,827	27,903	5,115
Child Advocacy	166	104	-	270
Excess Levy	18,790	-	-	18,790
Identification Security Protec	21,529	6,170	2,522	25,177
E 911 Wireless	171,917	103,598	17,678	257,837
Drug Free Grant	(7,374)	91,695	84,212	109
State Sex/Violent Offender	-	171	-	171
Animal Control	4,362	51,773	50,583	5,552
Community Corrections	4,734	96,934	91,544	10,124
Reassessment 2015	-	172,512	-	172,512
Recorder Cashbook	11,744	110,807	111,501	11,050
93.563 Prosecutor's ARRA	8,568	-	-	8,568
General IV-D Incentive	-	79,743	5,485	74,258
County Officials Training Fund	-	1,160	-	1,160
Cum Cap Development Fund	245,804	233,672	30,500	448,976
Park Capital Nonreverting	3,675	-	-	3,675
Cumulative Bridge	2,477,147	757,899	552,807	2,682,239
Sheriff Trust	1,279,227	142,164	128,385	1,293,006
Congressional School Principal	20,741	-	-	20,741
City & Town Court Costs	19,526	12,364	25,930	5,960
Coroners Training Fund	161	2,016	2,051	126
Congressional School Interest	17,584	184	-	17,768
Clerk Incentive	-	25,351	-	25,351
Surplus Tax Sale	132,250	578,080	194,994	515,336
Tax Sale Redemption	-	69,361	69,360	1
Surplus Tax	11,243	96,226	5,730	101,739
State Settlement	177	24,706,324	24,706,501	-
State Fines And Forfeitures	356	9,786	9,742	400

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, 2011
 (Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
State Sales Disclosure	225	2,475	2,380	320
Sheriff Donation	13,229	14,869	16,858	11,240
Infraction Judgements	3,550	39,115	40,339	2,326
Inheritance Tax	241,025	1,035,569	884,877	391,717
Sheriff Inmate Trust	1,375	119,130	111,706	8,799
Special Death Benefits	220	2,110	2,135	195
Education Plate Fees	56	3,919	3,863	112
Financial Institution Tax	-	32,116	32,116	-
County Wheel Tax	15,497	110,699	120,754	5,442
State Mortgage Fee Fund	368	2,985	3,010	343
Commercial Vehicle Excise	6	196,354	196,354	6
HEA 1001-2008 State Hmstd Cr	2,114	87	-	2,201
Prosecutor	920	9,610	9,610	920
Cedit Hsc	8,165	313,011	314,096	7,080
Certified Shares (Cagit)	(3,820)	3,860,878	3,857,058	-
Parks & Recreation	3,038	113,711	104,311	12,438
Sheriff's Cashbook	1,077	876,294	876,291	1,080
Clerk of Circuit/Superior Courts	418,936	3,010,494	2,959,264	470,166
Common School	450	2,395	2,845	-
Sheriff Commissary	21,533	64,970	69,796	16,707
Sheriff Inmate Food	22,629	129,768	142,390	10,007
County Treasurer	741,100	25,982,968	26,045,397	678,671
Westport Cover Bridge Donation	41,622	-	-	41,622
Convention And Visitors Bureau	100,948	160,642	100,948	160,642
Park And Recreation	384,397	522,734	519,952	387,179
Probation User Fee	152,391	101,967	122,935	131,423
Corrections Drug Testing	2,433	5,539	3,648	4,324
Co Sheriff Con't Education	35,277	8,617	3,296	40,598
Sardinia Septic Donations	10,000	-	-	10,000
16.810 Rec Act Rural Law Enfor	16,390	168,189	160,437	24,142
Community Service	10,198	25,184	4,740	30,642
Child Safety Grant	1,048	1,000	894	1,154
90.401 Hava Title III	105,028	-	2,000	103,028
Hava Section 102	180	-	-	180
Family Court Counselor	15,600	59,923	74,196	1,327
Bioterrorism Prepared Grant	67,844	-	-	67,844
Special Non-Revert Health Ins	241,359	1,715,406	1,478,103	478,662
Co Law Enforcement	16,830	-	-	16,830
Riverboat Wagering Tax Sharing	73,907	153,666	153,666	73,907
Reassessment	927,308	5,690	458,788	474,210
Park Gifts & Grants	10,136	16,989	17,965	9,160
Federal Adoptive Forfeiture	291	-	-	291
Operation Pull Over	1,392	6,766	7,561	597
11.555 Homeland Security	-	12,544	12,544	-
Check Enforcement Fund	13,570	1,082	1,300	13,352
Sheriff Drug Testing	49	3,000	222	2,827
Probation Administration Fund	119,954	22,350	22,914	119,390
Decatur Co Pedestrian Trail	-	114,491	60,803	53,688
Hospital Bond	209,538	353,110	379,000	183,648
Honda TIF Bonds	8,239,315	3,264,595	4,607,889	6,896,021
Co Cedit (Debt Service Fund)	1,586,649	795,714	686,100	1,696,263
Decatur Co Redev TIF Bond Proc	21,880	1,366,032	1,379,890	8,022
Police Pension	79,320	46,214	-	125,534
Tobacco Grant	2,822	-	2,822	-
93.563 Pros Title IV-D	182,236	27,938	13,411	196,763
Sex/Violent Offender Regis Fee	1,555	5,907	1,679	5,783
Homestead Credit Rebate	58	10,512	10,570	-
PTRC (Cagit)	(780)	961,356	960,576	-
Payroll	16,523	4,569,522	4,537,455	48,590
Totals	<u>\$ 27,472,929</u>	<u>\$ 89,099,167</u>	<u>\$ 89,741,611</u>	<u>\$ 26,830,485</u>

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

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the 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 include 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.

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

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 include 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 held as performance guarantees (forfeitures).

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

E. Disbursements

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

Personal services include 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 include 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 include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

The County may, from time to time, 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.

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 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (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 Indiana Public Retirement System (INPRS) 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.

INPRS 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:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. 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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	County General	Highway	Local Road and Street	Airport Improvement Fund	Police-Accident Report	Police Firearms Training	Park Activity
Cash and investments - beginning	\$ 3,256,457	\$ 904,827	\$ 647,363	\$ 34,295	\$ 5,909	\$ 17,903	\$ 38,555
Receipts:							
Taxes	4,943,184	-	-	-	-	-	-
Licenses and permits	324,559	350	-	-	-	-	-
Intergovernmental	45,206	1,644,727	690,454	-	-	-	-
Charges for services	237,015	6,550	-	-	-	-	47,263
Fines and forfeits	3,998	-	-	-	-	-	-
Other receipts	1,148,944	19,819	636,060	-	959	7,691	151,385
Total receipts	<u>6,702,906</u>	<u>1,671,446</u>	<u>1,326,514</u>	<u>-</u>	<u>959</u>	<u>7,691</u>	<u>198,648</u>
Disbursements:							
Personal services	4,740,561	1,128,462	-	-	-	-	-
Supplies	376,337	145,461	1,147,745	-	-	-	9,670
Other services and charges	1,329,699	156,659	211,330	-	-	-	154,587
Capital outlay	659,424	2,854	-	-	-	-	-
Other disbursements	173,680	-	-	-	5,299	18,403	-
Total disbursements	<u>7,279,701</u>	<u>1,433,436</u>	<u>1,359,075</u>	<u>-</u>	<u>5,299</u>	<u>18,403</u>	<u>164,257</u>
Excess (deficiency) of receipts over disbursements	<u>(576,795)</u>	<u>238,010</u>	<u>(32,561)</u>	<u>-</u>	<u>(4,340)</u>	<u>(10,712)</u>	<u>34,391</u>
Cash and investments - ending	<u>\$ 2,679,662</u>	<u>\$ 1,142,837</u>	<u>\$ 614,802</u>	<u>\$ 34,295</u>	<u>\$ 1,569</u>	<u>\$ 7,191</u>	<u>\$ 72,946</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Health	Animal Shelter Donations	Clerks Record Perpetuation	Deferral Program	Riverboat Wagering Co Share	E 911 Landline	Drug Free Community
Cash and investments - beginning	\$ 276,865	\$ 8,068	\$ 7,821	\$ 41,223	\$ 297,349	\$ 134,600	\$ 27,212
Receipts:							
Taxes	281,435	-	-	-	-	-	-
Licenses and permits	22,809	-	-	-	-	-	-
Intergovernmental	1,695	-	-	-	73,907	-	-
Charges for services	23,955	-	-	-	-	177,065	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	27,296	46,243	14,293	25,738	-	41,690	32,703
Total receipts	<u>357,190</u>	<u>46,243</u>	<u>14,293</u>	<u>25,738</u>	<u>73,907</u>	<u>218,755</u>	<u>32,703</u>
Disbursements:							
Personal services	279,483	-	11,593	-	-	63,271	6,628
Supplies	5,343	-	359	-	-	637	-
Other services and charges	51,001	-	1,117	-	-	129,785	21,000
Capital outlay	6,554	-	-	-	-	-	-
Other disbursements	18,632	42,117	49	13,376	-	-	-
Total disbursements	<u>361,013</u>	<u>42,117</u>	<u>13,118</u>	<u>13,376</u>	<u>-</u>	<u>193,693</u>	<u>27,628</u>
Excess (deficiency) of receipts over disbursements	<u>(3,823)</u>	<u>4,126</u>	<u>1,175</u>	<u>12,362</u>	<u>73,907</u>	<u>25,062</u>	<u>5,075</u>
Cash and investments - ending	<u>\$ 273,042</u>	<u>\$ 12,194</u>	<u>\$ 8,996</u>	<u>\$ 53,585</u>	<u>\$ 371,256</u>	<u>\$ 159,662</u>	<u>\$ 32,287</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Emergency Planning & Right To	Prosecutor's Title Iv-D Incent	Juvenile Prob User Fees	Recorder's Records Perpet	Probation User Fee	Covered Bridge Fund	Marijuana Eradication Program
Cash and investments - beginning	\$ 30,221	\$ 187	\$ 15,642	\$ 79,615	\$ 5,878	\$ 11,965	\$ 32,811
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	4,566	-	-	-	-
Fines and forfeits	-	-	-	-	98,446	-	-
Other receipts	5,508	38,143	350	30,574	-	1,850	6,239
Total receipts	5,508	38,143	4,916	30,574	98,446	1,850	6,239
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	959	-	2,737	-	-	-	-
Other services and charges	4,889	-	200	-	-	-	-
Capital outlay	6,171	-	735	-	-	-	-
Other disbursements	-	-	3,070	10,082	99,512	-	10,310
Total disbursements	12,019	-	6,742	10,082	99,512	-	10,310
Excess (deficiency) of receipts over disbursements	(6,511)	38,143	(1,826)	20,492	(1,066)	1,850	(4,071)
Cash and investments - ending	\$ 23,710	\$ 38,330	\$ 13,816	\$ 100,107	\$ 4,812	\$ 13,815	\$ 28,740

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Health Maintenance	Guardian Ad Lim Court	Plat Book Maintenance	County Misdemeanant	Supplemental Public Defender	93.563 Clerk Title IV-D	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 59,175	\$ 27	\$ 57,170	\$ 312,568	\$ 107,404	\$ 28,430	\$ 32,108
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	33,720	-	-	34,856	-	-	-
Fines and forfeits	-	-	-	-	-	2,259	-
Other receipts	-	15,000	6,870	40,125	67,331	-	5,080
Total receipts	<u>33,720</u>	<u>15,000</u>	<u>6,870</u>	<u>74,981</u>	<u>67,331</u>	<u>2,259</u>	<u>5,080</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	42,401	-	-	-
Other services and charges	22,704	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	15,000	44,552	44,293	65,168	4,744	241
Total disbursements	<u>22,704</u>	<u>15,000</u>	<u>44,552</u>	<u>86,694</u>	<u>65,168</u>	<u>4,744</u>	<u>241</u>
Excess (deficiency) of receipts over disbursements	<u>11,016</u>	<u>-</u>	<u>(37,682)</u>	<u>(11,713)</u>	<u>2,163</u>	<u>(2,485)</u>	<u>4,839</u>
Cash and investments - ending	<u>\$ 70,191</u>	<u>\$ 27</u>	<u>\$ 19,488</u>	<u>\$ 300,855</u>	<u>\$ 109,567</u>	<u>\$ 25,945</u>	<u>\$ 36,947</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Jury Pay Fund	Inmates Phone Fund	Tax Sale Certificate	Rainy Day Fund (Excess Edit)	County Sales Disclosure	Home Detention	Tobacco Settle - Local Health
Cash and investments - beginning	\$ 98,062	\$ 77,213	\$ -	\$ 2,174,571	\$ 10,615	\$ 15,341	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	883	-	91,543	18,294
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,778	13,642	40,733	18,607	2,445	33,205	-
Total receipts	4,778	13,642	40,733	19,490	2,445	124,748	18,294
Disbursements:							
Personal services	-	-	-	-	-	65,299	-
Supplies	-	-	-	-	-	1,127	-
Other services and charges	-	-	-	-	-	29,133	-
Capital outlay	-	-	-	-	-	282	-
Other disbursements	2,663	7,447	25,467	617,850	4,277	-	-
Total disbursements	2,663	7,447	25,467	617,850	4,277	95,841	-
Excess (deficiency) of receipts over disbursements	2,115	6,195	15,266	(598,360)	(1,832)	28,907	18,294
Cash and investments - ending	\$ 100,177	\$ 83,408	\$ 15,266	\$ 1,576,211	\$ 8,783	\$ 44,248	\$ 18,294

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Health	Child Advocacy	Excess Levy	Identification Security Protec	E 911 Wireless	Drug Free Grant	State Sex/Violent Offender
Cash and investments - beginning	\$ 4,191	\$ 166	\$ 18,790	\$ 21,529	\$ 171,917	\$ (7,374)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	103,179	-	171
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	28,827	104	-	6,170	419	91,695	-
Total receipts	<u>28,827</u>	<u>104</u>	<u>-</u>	<u>6,170</u>	<u>103,598</u>	<u>91,695</u>	<u>171</u>
Disbursements:							
Personal services	-	-	-	-	17,678	63,860	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	20,352	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	27,903	-	-	2,522	-	-	-
Total disbursements	<u>27,903</u>	<u>-</u>	<u>-</u>	<u>2,522</u>	<u>17,678</u>	<u>84,212</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>924</u>	<u>104</u>	<u>-</u>	<u>3,648</u>	<u>85,920</u>	<u>7,483</u>	<u>171</u>
Cash and investments - ending	<u>\$ 5,115</u>	<u>\$ 270</u>	<u>\$ 18,790</u>	<u>\$ 25,177</u>	<u>\$ 257,837</u>	<u>\$ 109</u>	<u>\$ 171</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Animal Control	Community Corrections	Reassessment 2015	Recorder Cashbook	93.563 Prosecutor's ARRA	General IV-D Incentive	County Officials Training Fund
Cash and investments - beginning	\$ 4,362	\$ 4,734	\$ -	\$ 11,744	\$ 8,568	\$ -	\$ -
Receipts:							
Taxes	-	-	158,695	-	-	-	-
Licenses and permits	-	-	12,862	-	-	-	-
Intergovernmental	-	-	955	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	51,773	96,934	-	110,807	-	79,743	1,160
Total receipts	51,773	96,934	172,512	110,807	-	79,743	1,160
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	50,583	91,544	-	111,501	-	5,485	-
Total disbursements	50,583	91,544	-	111,501	-	5,485	-
Excess (deficiency) of receipts over disbursements	1,190	5,390	172,512	(694)	-	74,258	1,160
Cash and investments - ending	\$ 5,552	\$ 10,124	\$ 172,512	\$ 11,050	\$ 8,568	\$ 74,258	\$ 1,160

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Cum Cap Development Fund	Park Capital Nonreverting	Cumulative Bridge	Sheriff Trust	Congressional School Principal	City & Town Court Costs	Coroners Training Fund
Cash and investments - beginning	\$ 245,804	\$ 3,675	\$ 2,477,147	\$ 1,279,227	\$ 20,741	\$ 19,526	\$ 161
Receipts:							
Taxes	213,246	-	640,977	-	-	-	-
Licenses and permits	17,283	-	51,949	-	-	-	-
Intergovernmental	1,284	-	3,860	-	-	-	-
Charges for services	1,859	-	53,525	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	7,588	142,164	-	12,364	2,016
Total receipts	<u>233,672</u>	<u>-</u>	<u>757,899</u>	<u>142,164</u>	<u>-</u>	<u>12,364</u>	<u>2,016</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	455,606	-	-	-	-
Capital outlay	30,500	-	97,201	-	-	-	-
Other disbursements	-	-	-	128,385	-	25,930	2,051
Total disbursements	<u>30,500</u>	<u>-</u>	<u>552,807</u>	<u>128,385</u>	<u>-</u>	<u>25,930</u>	<u>2,051</u>
Excess (deficiency) of receipts over disbursements	<u>203,172</u>	<u>-</u>	<u>205,092</u>	<u>13,779</u>	<u>-</u>	<u>(13,566)</u>	<u>(35)</u>
Cash and investments - ending	<u>\$ 448,976</u>	<u>\$ 3,675</u>	<u>\$ 2,682,239</u>	<u>\$ 1,293,006</u>	<u>\$ 20,741</u>	<u>\$ 5,960</u>	<u>\$ 126</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Congressional School Interest	Clerk Incentive	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	State Settlement	State Fines And Forfeitures
Cash and investments - beginning	\$ 17,584	\$ -	\$ 132,250	\$ -	\$ 11,243	\$ 177	\$ 356
Receipts:							
Taxes	-	-	-	-	89,755	24,706,324	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	6,471	-	7,795
Fines and forfeits	-	25,351	-	-	-	-	-
Other receipts	184	-	578,080	69,361	-	-	1,991
Total receipts	<u>184</u>	<u>25,351</u>	<u>578,080</u>	<u>69,361</u>	<u>96,226</u>	<u>24,706,324</u>	<u>9,786</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	194,994	69,360	5,730	24,706,501	9,742
Total disbursements	<u>-</u>	<u>-</u>	<u>194,994</u>	<u>69,360</u>	<u>5,730</u>	<u>24,706,501</u>	<u>9,742</u>
Excess (deficiency) of receipts over disbursements	<u>184</u>	<u>25,351</u>	<u>383,086</u>	<u>1</u>	<u>90,496</u>	<u>(177)</u>	<u>44</u>
Cash and investments - ending	<u>\$ 17,768</u>	<u>\$ 25,351</u>	<u>\$ 515,336</u>	<u>\$ 1</u>	<u>\$ 101,739</u>	<u>\$ -</u>	<u>\$ 400</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	State Sales Disclosure	Sheriff Donation	Infraction Judgements	Inheritance Tax	Sheriff Inmate Trust	Special Death Benefits	Education Plate Fees
Cash and investments - beginning	\$ 225	\$ 13,229	\$ 3,550	\$ 241,025	\$ 1,375	\$ 220	\$ 56
Receipts:							
Taxes	-	-	-	1,035,564	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,475	14,869	39,115	5	119,130	2,110	3,919
Total receipts	<u>2,475</u>	<u>14,869</u>	<u>39,115</u>	<u>1,035,569</u>	<u>119,130</u>	<u>2,110</u>	<u>3,919</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,380	16,858	40,339	884,877	111,706	2,135	3,863
Total disbursements	<u>2,380</u>	<u>16,858</u>	<u>40,339</u>	<u>884,877</u>	<u>111,706</u>	<u>2,135</u>	<u>3,863</u>
Excess (deficiency) of receipts over disbursements	<u>95</u>	<u>(1,989)</u>	<u>(1,224)</u>	<u>150,692</u>	<u>7,424</u>	<u>(25)</u>	<u>56</u>
Cash and investments - ending	<u>\$ 320</u>	<u>\$ 11,240</u>	<u>\$ 2,326</u>	<u>\$ 391,717</u>	<u>\$ 8,799</u>	<u>\$ 195</u>	<u>\$ 112</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Financial Institution Tax	County Wheel Tax	State Mortgage Fee Fund	Commercial Vehicle Excise	HEA 1001-2008 State Hmstd Cr	Prosecutor	Cedit Hsc
Cash and investments - beginning	\$ -	\$ 15,497	\$ 368	\$ 6	\$ 2,114	\$ 920	\$ 8,165
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	32,116	109,509	-	196,354	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,190	2,985	-	87	9,610	313,011
Total receipts	<u>32,116</u>	<u>110,699</u>	<u>2,985</u>	<u>196,354</u>	<u>87</u>	<u>9,610</u>	<u>313,011</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	32,116	120,754	3,010	196,354	-	9,610	314,096
Total disbursements	<u>32,116</u>	<u>120,754</u>	<u>3,010</u>	<u>196,354</u>	<u>-</u>	<u>9,610</u>	<u>314,096</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(10,055)</u>	<u>(25)</u>	<u>-</u>	<u>87</u>	<u>-</u>	<u>(1,085)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 5,442</u>	<u>\$ 343</u>	<u>\$ 6</u>	<u>\$ 2,201</u>	<u>\$ 920</u>	<u>\$ 7,080</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Certified Shares (Cagit)	Parks & Recreation	Sheriff's Cashbook	Clerk of Circuit/Superior Courts	Common School	Sheriff Commissary	Sheriff Inmate Food
Cash and investments - beginning	\$ (3,820)	\$ 3,038	\$ 1,077	\$ 418,936	\$ 450	\$ 21,533	\$ 22,629
Receipts:							
Taxes	3,860,878	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	113,711	876,294	3,010,494	2,395	64,970	129,768
Total receipts	<u>3,860,878</u>	<u>113,711</u>	<u>876,294</u>	<u>3,010,494</u>	<u>2,395</u>	<u>64,970</u>	<u>129,768</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,857,058	104,311	876,291	2,959,264	2,845	69,796	142,390
Total disbursements	<u>3,857,058</u>	<u>104,311</u>	<u>876,291</u>	<u>2,959,264</u>	<u>2,845</u>	<u>69,796</u>	<u>142,390</u>
Excess (deficiency) of receipts over disbursements	<u>3,820</u>	<u>9,400</u>	<u>3</u>	<u>51,230</u>	<u>(450)</u>	<u>(4,826)</u>	<u>(12,622)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 12,438</u>	<u>\$ 1,080</u>	<u>\$ 470,166</u>	<u>\$ -</u>	<u>\$ 16,707</u>	<u>\$ 10,007</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Treasurer	Westport Cover Bridge Donation	Convention And Visitors Bureau	Park And Recreation	Probation User Fee	Corrections Drug Testing	Co Sheriff Con't Education
Cash and investments - beginning	\$ 741,100	\$ 41,622	\$ 100,948	\$ 384,397	\$ 152,391	\$ 2,433	\$ 35,277
Receipts:							
Taxes	-	-	160,642	447,568	-	-	-
Licenses and permits	-	-	-	36,274	-	-	-
Intergovernmental	-	-	-	2,695	-	-	-
Charges for services	-	-	-	36,152	94,596	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	25,982,968	-	-	45	7,371	5,539	8,617
Total receipts	<u>25,982,968</u>	<u>-</u>	<u>160,642</u>	<u>522,734</u>	<u>101,967</u>	<u>5,539</u>	<u>8,617</u>
Disbursements:							
Personal services	-	-	-	312,960	72,191	-	-
Supplies	-	-	-	44,470	1,778	-	-
Other services and charges	-	-	-	119,788	840	-	-
Capital outlay	-	-	-	42,734	-	-	-
Other disbursements	26,045,397	-	100,948	-	48,126	3,648	3,296
Total disbursements	<u>26,045,397</u>	<u>-</u>	<u>100,948</u>	<u>519,952</u>	<u>122,935</u>	<u>3,648</u>	<u>3,296</u>
Excess (deficiency) of receipts over disbursements	<u>(62,429)</u>	<u>-</u>	<u>59,694</u>	<u>2,782</u>	<u>(20,968)</u>	<u>1,891</u>	<u>5,321</u>
Cash and investments - ending	<u>\$ 678,671</u>	<u>\$ 41,622</u>	<u>\$ 160,642</u>	<u>\$ 387,179</u>	<u>\$ 131,423</u>	<u>\$ 4,324</u>	<u>\$ 40,598</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sardinia Septic Donations	16.810 Rec Act Rural Law Enfor	Community Service	Child Safety Grant	90.401 Hava Title III	Hava Section 102	Family Court Counselor
Cash and investments - beginning	\$ 10,000	\$ 16,390	\$ 10,198	\$ 1,048	\$ 105,028	\$ 180	\$ 15,600
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	25,184	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	168,189	-	1,000	-	-	59,923
Total receipts	-	168,189	25,184	1,000	-	-	59,923
Disbursements:							
Personal services	-	136,849	-	-	-	-	71,654
Supplies	-	5,931	-	-	-	-	993
Other services and charges	-	17,657	-	-	-	-	849
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	4,740	894	2,000	-	700
Total disbursements	-	160,437	4,740	894	2,000	-	74,196
Excess (deficiency) of receipts over disbursements	-	7,752	20,444	106	(2,000)	-	(14,273)
Cash and investments - ending	\$ 10,000	\$ 24,142	\$ 30,642	\$ 1,154	\$ 103,028	\$ 180	\$ 1,327

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Bioterrorism Prepared Grant	Special Non-Revert Health Ins	Co Law Enforcement	Riverboat Wagering Tax Sharing	Reassessment	Park Gifts & Grants	Federal Adoptive Forfeiture
Cash and investments - beginning	\$ 67,844	\$ 241,359	\$ 16,830	\$ 73,907	\$ 927,308	\$ 10,136	\$ 291
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	153,666	-	-	-
Charges for services	-	14,855	-	-	-	2,905	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,700,551	-	-	5,690	14,084	-
Total receipts	-	1,715,406	-	153,666	5,690	16,989	-
Disbursements:							
Personal services	-	-	-	-	180,221	-	-
Supplies	-	-	-	-	3,626	-	-
Other services and charges	-	-	-	-	200,691	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,478,103	-	153,666	74,250	17,965	-
Total disbursements	-	1,478,103	-	153,666	458,788	17,965	-
Excess (deficiency) of receipts over disbursements	-	237,303	-	-	(453,098)	(976)	-
Cash and investments - ending	\$ 67,844	\$ 478,662	\$ 16,830	\$ 73,907	\$ 474,210	\$ 9,160	\$ 291

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Operation Pull Over	11.555 Homeland Security	Check Enforcement Fund	Sheriff Drug Testing	Probation Administration Fund	Decatur Co Pedestrian Trail	Hospital Bond
Cash and investments - beginning	\$ 1,392	\$ -	\$ 13,570	\$ 49	\$ 119,954	\$ -	\$ 209,538
Receipts:							
Taxes	-	-	-	-	-	-	324,828
Licenses and permits	-	-	-	-	-	-	26,326
Intergovernmental	-	-	-	-	-	-	1,956
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,766	12,544	1,082	3,000	22,350	114,491	-
Total receipts	<u>6,766</u>	<u>12,544</u>	<u>1,082</u>	<u>3,000</u>	<u>22,350</u>	<u>114,491</u>	<u>353,110</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,561	12,544	1,300	222	22,914	60,803	379,000
Total disbursements	<u>7,561</u>	<u>12,544</u>	<u>1,300</u>	<u>222</u>	<u>22,914</u>	<u>60,803</u>	<u>379,000</u>
Excess (deficiency) of receipts over disbursements	<u>(795)</u>	<u>-</u>	<u>(218)</u>	<u>2,778</u>	<u>(564)</u>	<u>53,688</u>	<u>(25,890)</u>
Cash and investments - ending	<u>\$ 597</u>	<u>\$ -</u>	<u>\$ 13,352</u>	<u>\$ 2,827</u>	<u>\$ 119,390</u>	<u>\$ 53,688</u>	<u>\$ 183,648</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Honda TIF Bonds	Co Cedit (Debt Service Fund)	Decatur Co Redev TIF Bond Proc	Police Pension	Tobacco Grant	93.563 Pros Title IV-D
Cash and investments - beginning	\$ 8,239,315	\$ 1,586,649	\$ 21,880	\$ 79,320	\$ 2,822	\$ 182,236
Receipts:						
Taxes	-	-	683,016	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	683,016	-	-	-
Fines and forfeits	3,264,571	-	-	-	-	-
Other receipts	24	795,714	-	46,214	-	27,938
Total receipts	<u>3,264,595</u>	<u>795,714</u>	<u>1,366,032</u>	<u>46,214</u>	<u>-</u>	<u>27,938</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	685,000	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,607,889	1,100	1,379,890	-	2,822	13,411
Total disbursements	<u>4,607,889</u>	<u>686,100</u>	<u>1,379,890</u>	<u>-</u>	<u>2,822</u>	<u>13,411</u>
Excess (deficiency) of receipts over disbursements	<u>(1,343,294)</u>	<u>109,614</u>	<u>(13,858)</u>	<u>46,214</u>	<u>(2,822)</u>	<u>14,527</u>
Cash and investments - ending	<u>\$ 6,896,021</u>	<u>\$ 1,696,263</u>	<u>\$ 8,022</u>	<u>\$ 125,534</u>	<u>\$ -</u>	<u>\$ 196,763</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sex/Violent Offender Regis Fee	Homestead Credit Rebate	PTRC (Cagit)	Payroll	Totals
Cash and investments - beginning	\$ 1,555	\$ 58	\$ (780)	\$ 16,523	\$ 27,472,929
Receipts:					
Taxes	-	-	961,356	-	38,507,468
Licenses and permits	-	-	-	-	492,412
Intergovernmental	-	-	-	949,729	3,908,113
Charges for services	-	10,512	-	3,430,826	5,146,756
Fines and forfeits	-	-	-	-	3,394,625
Other receipts	5,907	-	-	188,967	37,649,793
Total receipts	<u>5,907</u>	<u>10,512</u>	<u>961,356</u>	<u>4,569,522</u>	<u>89,099,167</u>
Disbursements:					
Personal services	1,276	-	-	4,537,455	11,689,441
Supplies	-	-	-	-	1,789,574
Other services and charges	-	-	-	-	3,612,887
Capital outlay	-	-	-	-	846,455
Other disbursements	403	10,570	960,576	-	71,803,254
Total disbursements	<u>1,679</u>	<u>10,570</u>	<u>960,576</u>	<u>4,537,455</u>	<u>89,741,611</u>
Excess (deficiency) of receipts over disbursements	<u>4,228</u>	<u>(58)</u>	<u>780</u>	<u>32,067</u>	<u>(642,444)</u>
Cash and investments - ending	<u>\$ 5,783</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,590</u>	<u>\$ 26,830,485</u>

DECATUR COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2011

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 349,321</u>	<u>\$ -</u>

DECATUR COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Capital Leases:				
Decatur County Hospital Association	Hospital addition *	\$ 378,500	01-15-95	12-31-18
Decatur County Building Corporation	Courthouse addition/renovation	<u>625,000</u>	06-15-96	12-15-13
Total of annual lease payments		<u>\$ 1,003,500</u>		

*Annual lease payment amounts vary, amount is for the year 2012.

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Revenue bonds	Honda TIF	<u>\$ 21,763,611</u>	<u>\$ 590,000</u>

DECATUR COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2011

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 969,669
Infrastructure	24,928,684
Buildings	11,434,034
Improvements other than buildings	2,378,744
Machinery, equipment and vehicles	<u>9,640,326</u>
 Total capital assets	 <u><u>\$ 49,351,457</u></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 Treasurer
County Auditor
Board of County Commissioners
Department of Community Corrections
County Sheriff
Clerk of the Circuit Court
Prosecuting Attorney

DECATUR COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 1, 2012, with Tami Wenning, Auditor; Rick Nobbe, President of the Board of County Commissioners; Bridgett C. Weber, former Auditor; and Ernest Gauck, President of the County Council.