

**STATE BOARD OF ACCOUNTS  
302 West Washington Street  
Room E418  
INDIANAPOLIS, INDIANA 46204-2765**

EXAMINATION REPORT

OF

DECATUR COUNTY SOIL AND WATER CONSERVATION DISTRICT

DECATUR COUNTY, INDIANA

January 1, 2004 to December 31, 2005



**FILED**  
09/25/2006



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials .....	2
Independent Accountant's Report .....	3
Schedules of Receipts, Disbursements, and Cash and Investment Balances.....	4
Notes to Schedules .....	5
Examination Result and Comment: Annual Report.....	6
Exit Conference .....	7

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Tara Domingo	01-01-04 to 12-31-06
President of the Board	V. Albert Armand	01-01-04 to 12-31-04
	Brian Cruser	01-01-05 to 12-31-05
	Jerry Kitchin	01-01-06 to 12-31-06



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

---

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2765

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

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE DECATUR COUNTY SOIL AND WATER  
CONSERVATION DISTRICT, DECATUR COUNTY, INDIANA

We have examined the schedules of receipts, disbursements, and cash and investment balances of the Decatur County Soil and Water Conservation District (District), for the period of January 1, 2004 to December 31, 2005. The District's management is responsible for the schedules. 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 schedule of receipts, disbursements, and cash and investment balances and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedules referred to above present fairly, in all material respects, the cash transactions of the District for the years ended December 31, 2004 and 2005, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

August 16, 2006

DECATUR COUNTY SOIL AND WATER CONSERVATION DISTRICT  
 SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
 ALL GOVERNMENTAL FUND TYPES  
 As Of And For The Years Ended December 31, 2004 And 2005

	Cash and Investments 01-01-04	<u>Receipts</u>	<u>Disbursements</u>	Cash and Investments 12-31-04										
General	<u>\$ 26,120</u>	<u>\$ 145,042</u>	<u>\$ 166,895</u>	<u>\$ 4,267</u>										
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"></th> <th style="text-align: center; width: 15%;">Cash and Investments 01-01-05</th> <th style="text-align: center; width: 15%;"><u>Receipts</u></th> <th style="text-align: center; width: 15%;"><u>Disbursements</u></th> <th style="text-align: center; width: 15%;">Cash and Investments 12-31-05</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">General</td> <td style="text-align: right; vertical-align: bottom;"><u>\$ 4,267</u></td> <td style="text-align: right; vertical-align: bottom;"><u>\$ 243,810</u></td> <td style="text-align: right; vertical-align: bottom;"><u>\$ 163,166</u></td> <td style="text-align: right; vertical-align: bottom;"><u>\$ 84,911</u></td> </tr> </tbody> </table>						Cash and Investments 01-01-05	<u>Receipts</u>	<u>Disbursements</u>	Cash and Investments 12-31-05	General	<u>\$ 4,267</u>	<u>\$ 243,810</u>	<u>\$ 163,166</u>	<u>\$ 84,911</u>
	Cash and Investments 01-01-05	<u>Receipts</u>	<u>Disbursements</u>	Cash and Investments 12-31-05										
General	<u>\$ 4,267</u>	<u>\$ 243,810</u>	<u>\$ 163,166</u>	<u>\$ 84,911</u>										

The accompanying notes are an integral part of the schedules.

DECATUR COUNTY SOIL AND WATER CONSERVATION DISTRICT  
NOTES TO SCHEDULES

Note 1. Introduction

The District was established under the laws of the State of Indiana. The District provides for general education and management of soil and water resources, and general administrative services.

Note 2. Fund Accounting

The District uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is prepared and approved at the local level.

Note 4. Deposits and Investments

Deposits, made in accordance with Indiana Code 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 (Indiana Code 5-13-9) authorizes the District 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.

DECATUR COUNTY SOIL AND WATER CONSERVATION DISTRICT  
EXAMINATION RESULT AND COMMENT

ANNUAL REPORT

The Soil and Water Conservation District's annual financial report did not accurately reflect cash disbursements during the year 2005.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Specials Districts, Chapter 10-4)

DECATUR COUNTY SOIL AND WATER CONSERVATION DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on August 16, 2006, with Tara Domingo, Treasurer. The official concurred with our finding.