

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DECATUR COUNTY, INDIANA

January 1, 2016 to December 31, 2016



FILED
12/26/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Janet Chadwell	01-01-16 to 12-31-20
County Treasurer	Mary Vail (Vacant) Brenda Dwenger	01-01-16 to 07-28-17 07-29-17 to 07-30-17 07-31-17 to 12-31-20
Clerk of the Circuit Court	Adina A. Roberts	01-01-15 to 12-31-18
County Sheriff	Gregory D. Allen	01-01-15 to 12-31-18
County Recorder	Denise Zeigler	01-01-15 to 12-31-18
President of the Board of County Commissioners	John Richards Richard Nobbe	01-01-16 to 12-31-16 01-01-17 to 12-31-18
President of the County Council	Ernest J. Gauck	01-01-16 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DECATUR COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the Decatur County (County), which comprises the financial position and results of operations for the year ended December 31, 2016, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2016.

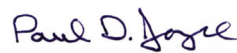
Opinion on Regulatory Basis of Accounting

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, 2016, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit 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 auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

December 18, 2018

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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, 2016

Fund	Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	
Treasurer	\$ 811,361	\$ 810,661	\$ 811,361	\$ 810,661
Inmate Trust	8,043	197,926	194,882	11,087
Inmate Commissary	12,591	29,027	29,798	11,820
Clerk	378,974	2,897,259	2,855,004	421,229
County General	847,019	5,779,949	6,160,960	466,008
Police-Accident Report	4,759	3,828	2,729	5,858
Certified Shares (Cagit)	-	3,901,961	3,901,961	-
CAGIT County Certified Shares	71,353	2,156,728	1,558,353	669,728
Co Credit (Debt Service Fund)	338,039	1,046,621	1,177,567	207,093
Child Advocacy	400	-	-	400
City & Town Court Costs	14,130	12,074	19,562	6,642
Clerks Record Perpetuation	22,275	31,557	13,428	40,404
Congressional School Interest	12,911	34	83	12,862
Congressional School Principal	20,741	-	-	20,741
Convention And Visitors Bureau	363,617	266,199	36,709	593,107
Inmates Phone Fund	60,409	22,887	23,333	59,963
County Sales Disclosure	20,228	3,230	-	23,458
Covered Bridge Fund	21,220	1,850	-	23,070
Cumulative Bridge	3,053,106	896,782	481,595	3,468,293
Cum Cap Development Fund	356,179	242,311	132,332	466,158
93.276 Drug Free Community	54,381	26,218	26,387	54,212
Emergency Plan/Right to Know	6,181	4,368	4,825	5,724
Enhanced Access	872	-	-	872
County Extradition	2,400	3,000	-	5,400
Police Firearms Training	21,352	17,300	7,603	31,049
Health	76,290	364,650	399,493	41,447
ID Security Protection	17,526	1,994	1,100	18,420
Excess Levy	19,296	-	-	19,296
Local Road and Street	482,580	709,062	944,813	246,829
County Misdemeanant	187,895	60,528	114,932	133,491
Highway	2,866,386	2,336,190	2,028,701	3,173,875
Park Capital Nonreverting	3,675	-	-	3,675
Park Activity	19,386	45,568	52,690	12,264
Plat Book Maintenance	12,923	9,300	9,395	12,828
Rainy Day Fund (Excess Edit)	1,011,605	372,428	350,000	1,034,033
Reassessment 2015	439,876	126,141	271,270	294,747
Recorder's Records Perpet	142,951	34,602	13,835	163,718
Sex/Violent Offender Regis Fee	13,302	3,237	4,558	11,981
Supplemental Public Defender	68,304	65,238	57,842	75,700
Surplus Tax	110,728	7,907	31,743	86,892
Surveyor's Corner Perpetuation	53,204	5,765	650	58,319
Tax Sale Certificate	9,885	-	-	9,885
Tax Sale Redemption	37,582	47,632	47,632	37,582
Surplus Tax Sale	134,268	34,140	126,643	41,765
Guardian Ad Lim Court	(34)	26,088	26,096	(42)
County Officials Training Fund	3,447	1,994	2,325	3,116
Park And Recreation	107,259	508,923	535,533	80,649
Statewide 911	648,791	433,843	577,142	505,492
Probation Administration Fund	37,965	33,790	60,829	10,926
Juvenile Prob User Fees	8,790	4,699	5,792	7,697
School Resource Officer	9,922	73,000	59,658	23,264
Local Health Maintenance Fund	111,698	66,410	30,124	147,984
Sheriff Donation	10,070	6,760	8,346	8,484
Excess Revenue Sub Account	3,758,875	537,247	470,382	3,825,740
Hospital Bond	1,721,389	-	358,000	1,363,389
Special Non-Revert Health Ins	20,133	2,993,620	4,177,233	(1,163,480)
Build Decatur County	175,000	131,250	-	306,250
Payroll	1,297	5,805,576	5,818,421	(11,548)
Police Pension	70,740	32,471	37,734	65,477
State Settlement	-	30,335,507	30,335,507	-
County Wheel Tax	6,383	123,039	129,422	-
Commercial Vehicle Excise	-	184,854	184,854	-
Financial Institution Tax	-	46,943	46,943	-
State Fines And Forfeitures	1,556	13,728	13,571	1,713
Infraction Judgements	4,939	39,140	40,901	3,178
Special Death Benefits	220	1,865	1,875	210
State Sales Disclosure	615	3,200	3,320	495
Coroners Training Fund	494	2,466	2,776	184
State Mortgage Fee Fund	340	2,533	2,625	248
State Sex/Violent Offender	5	240	245	-
Child Restraint Fees	25	150	175	-

DECATUR COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments		Cash and Investments	
	01-01-16	Receipts	Disbursements	12-31-16
Inheritance Tax	15,314	-	9,616	5,698
Education Plate Fees	-	225	206	19
Riverboat Wagering Tax Sharing	-	152,476	152,476	-
PTRC (Cagit)	-	1,370,205	1,370,205	-
Edit(Tax Distribution Fund)	-	1,308,537	1,308,537	-
Title IV-D Incentive	111,797	14,127	9,708	116,216
Clerk Incentive	80,933	14,127	10,268	84,792
Community Crossing Grant	-	2,240,000	2,240,000	-
Inmate Food	5,747	171,420	176,455	712
2013 District M & A	(912)	912	-	-
SHSP Local	912	-	912	-
Law Enforcement Cont Ed	54,393	8,029	6,351	56,071
Jury Pay Fund	95,760	4,492	5,380	94,872
Marijuana Eradication Program	18,134	7,384	10,215	15,303
Loit Special Distribution Hwy	-	667,283	667,283	-
Restricted Matching Grant	-	572,717	572,717	-
Deferral/Diversion	61,160	38,552	32,033	67,679
Probation User Fee	59,898	108,283	118,408	49,773
Animal Shelter Donations	12,825	37,159	35,832	14,152
20.600 Operation Pull Over	(482)	13,802	7,824	5,496
K-9 Donation	214	454	-	668
Park Gifts & Grants	13,654	8,723	8,437	13,940
Westport Cover Bridge Donation	41,622	645	-	42,267
Sardinia Septic Donations	10,000	-	10,000	-
Comm Emergency Response Team	3,753	-	382	3,371
TIF Board Sub Account	650,000	740,207	1,390,000	207
Decatur County Project Account	334,390	430	-	334,820
Federal Adoptive Forfeiture	291	-	-	291
Co Sheriff Law Enforcement	16,116	-	-	16,116
Riverboat Wagering Co Share	372,678	92,106	386,030	78,754
Community Service	(15,408)	-	-	(15,408)
Sheriff Drug Testing	2,400	-	-	2,400
Check Enforcement Fund	11,093	-	500	10,593
Community Transitional Program	68,500	27,475	-	95,975
Highway Edit	1	250,000	118,361	131,640
Economic Develop. & Planning	140,000	100,000	240,000	-
Comprehensive Plan	22,284	60,000	75,001	7,283
Decatur Co Redev TIF Bond Proc	33,798	15,000	19,981	28,817
County Wide 911	-	560,708	532,035	28,673
Grant Holding	13,189	-	13,189	-
Cedit Hsc	10,508	419,638	421,192	8,954
Loit 2016 Special Distribution	-	1,691,723	1,691,723	-
Indiana Local Health Dept Trus	41,314	27,386	18,153	50,547
93.069 Public Health Prep	(14,897)	-	-	(14,897)
Bioterrorism Prepared Grant	67,844	-	-	67,844
Drug Free Grant	(6,162)	6,162	-	-
90.401 Hava Title III	103,028	-	-	103,028
Hava Section 102	180	-	-	180
Prosecutor Incentive	91,762	21,259	37,000	76,021
Child Safety Grant	1,067	-	140	927
Family Court Counselor	30,212	-	30,212	-
Decatur Co Pedestrian Trail	2	10,811	-	10,813
Community Corrections Grant	4,964	222,279	185,753	41,490
Community Corrections Project	228,642	257,725	228,036	258,331
EMPG Competitive	(11,044)	25,911	25,891	(11,024)
2013 District Admin	272	-	-	272
2014 District Sustainment	(10,822)	23,168	13,637	(1,291)
2014 District Training	-	4,892	5,537	(645)
93.074 Public Health Prep/Base	30,435	-	20,442	9,993
93.074 Preparedness/Ebola	15,370	16,635	24,636	7,369
2015 SHSP Co Base Competitive	(3,391)	34,000	30,151	458
2015 SHSP District 9 Equipment	-	-	2,624	(2,624)
2015 EMPG Competitive	(30,151)	26,302	-	(3,849)
2015 Foundation Grant - AED	-	-	3,000	(3,000)
Dec Co Owner-Occupied Rehab Pr	-	146,598	127,296	19,302
SHSP Project Grant	5,442	-	-	5,442
Totals	\$ 21,698,751	\$ 75,505,455	\$ 77,217,363	\$ 19,986,843

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

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

E. Disbursements

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

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

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

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

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

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

DECATUR COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing 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
One North Capitol, 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. For the EMPG Competitive and 2015 EMPG Competitive funds, this is a result of some funds being set up as reimbursable grants. The deficit in the Special Non-Revert Health Ins fund was due to being underfunded. The deficit in the Payroll fund was due to payments made prior to withholdings being collected.

OTHER INFORMATION - UNAUDITED

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

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

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

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	<u>Treasurer</u>	<u>Inmate Trust</u>	<u>Inmate Commissary</u>	<u>Clerk</u>	<u>County General</u>	<u>Police-Accident Report</u>
Cash and investments - beginning	\$ 811,361	\$ 8,043	\$ 12,591	\$ 378,974	\$ 847,019	\$ 4,759
Receipts:						
Taxes	-	-	-	-	4,275,943	-
Licenses and permits	-	-	-	-	435,391	-
Intergovernmental receipts	-	-	-	-	150,694	-
Charges for services	-	-	-	-	181,872	-
Other receipts	810,661	197,926	29,027	2,897,259	736,049	3,828
Total receipts	<u>810,661</u>	<u>197,926</u>	<u>29,027</u>	<u>2,897,259</u>	<u>5,779,949</u>	<u>3,828</u>
Disbursements:						
Personal services	-	-	-	-	4,137,369	-
Supplies	-	-	-	-	388,242	-
Other services and charges	-	-	-	-	1,474,852	-
Capital outlay	-	-	-	-	136,026	-
Other disbursements	811,361	194,882	29,798	2,855,004	24,471	2,729
Total disbursements	<u>811,361</u>	<u>194,882</u>	<u>29,798</u>	<u>2,855,004</u>	<u>6,160,960</u>	<u>2,729</u>
Excess (deficiency) of receipts over disbursements	<u>(700)</u>	<u>3,044</u>	<u>(771)</u>	<u>42,255</u>	<u>(381,011)</u>	<u>1,099</u>
Cash and investments - ending	<u>\$ 810,661</u>	<u>\$ 11,087</u>	<u>\$ 11,820</u>	<u>\$ 421,229</u>	<u>\$ 466,008</u>	<u>\$ 5,858</u>

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Certified Shares (Cagit)	CAGIT County Certified Shares	Co Cedit (Debt Service Fund)	Child Advocacy	City & Town Court Costs	Clerks Record Perpetuation
Cash and investments - beginning	\$ -	\$ 71,353	\$ 338,039	\$ 400	\$ 14,130	\$ 22,275
Receipts:						
Taxes	3,901,961	2,151,282	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	5,446	1,046,621	-	12,074	31,557
Total receipts	3,901,961	2,156,728	1,046,621	-	12,074	31,557
Disbursements:						
Personal services	-	1,382,902	-	-	-	9,487
Supplies	-	-	-	-	-	3,543
Other services and charges	-	175,451	69,273	-	-	398
Capital outlay	-	-	2,388	-	-	-
Other disbursements	3,901,961	-	1,105,906	-	19,562	-
Total disbursements	3,901,961	1,558,353	1,177,567	-	19,562	13,428
Excess (deficiency) of receipts over disbursements	-	598,375	(130,946)	-	(7,488)	18,129
Cash and investments - ending	\$ -	\$ 669,728	\$ 207,093	\$ 400	\$ 6,642	\$ 40,404

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Congressional School Interest	Congressional School Principal	Convention And Visitors Bureau	Inmates Phone Fund	County Sales Disclosure	Covered Bridge Fund
Cash and investments - beginning	\$ 12,911	\$ 20,741	\$ 363,617	\$ 60,409	\$ 20,228	\$ 21,220
Receipts:						
Taxes	-	-	265,999	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	34	-	200	22,887	3,230	1,850
Total receipts	34	-	266,199	22,887	3,230	1,850
Disbursements:						
Personal services	-	-	18,302	-	-	-
Supplies	-	-	864	-	-	-
Other services and charges	-	-	13,921	-	-	-
Capital outlay	-	-	150	-	-	-
Other disbursements	83	-	3,472	23,333	-	-
Total disbursements	83	-	36,709	23,333	-	-
Excess (deficiency) of receipts over disbursements	(49)	-	229,490	(446)	3,230	1,850
Cash and investments - ending	\$ 12,862	\$ 20,741	\$ 593,107	\$ 59,963	\$ 23,458	\$ 23,070

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Cumulative Bridge	Cum Cap Development Fund	93.276 Drug Free Community	Emergency Plan/Right to Know	Enhanced Access	County Extradition
Cash and investments - beginning	\$ 3,053,106	\$ 356,179	\$ 54,381	\$ 6,181	\$ 872	\$ 2,400
Receipts:						
Taxes	674,840	223,550	-	-	-	-
Licenses and permits	54,672	18,111	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	167,270	650	26,218	4,368	-	3,000
Total receipts	896,782	242,311	26,218	4,368	-	3,000
Disbursements:						
Personal services	-	-	6,887	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	82,190	-	19,500	2,325	-	-
Capital outlay	283,610	132,332	-	2,500	-	-
Other disbursements	115,795	-	-	-	-	-
Total disbursements	481,595	132,332	26,387	4,825	-	-
Excess (deficiency) of receipts over disbursements	415,187	109,979	(169)	(457)	-	3,000
Cash and investments - ending	\$ 3,468,293	\$ 466,158	\$ 54,212	\$ 5,724	\$ 872	\$ 5,400

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Police Firearms Training	Health	ID Security Protection	Excess Levy	Local Road and Street	County Misdemeanant
Cash and investments - beginning	\$ 21,352	\$ 76,290	\$ 17,526	\$ 19,296	\$ 482,580	\$ 187,895
Receipts:						
Taxes	-	259,876	-	-	-	-
Licenses and permits	-	21,054	-	-	-	-
Intergovernmental receipts	-	-	-	-	708,737	-
Charges for services	-	4,035	-	-	-	-
Other receipts	17,300	79,685	1,994	-	325	60,528
Total receipts	17,300	364,650	1,994	-	709,062	60,528
Disbursements:						
Personal services	-	366,680	-	-	-	-
Supplies	-	5,501	-	-	279,871	-
Other services and charges	-	26,722	-	-	92,225	-
Capital outlay	-	590	-	-	-	-
Other disbursements	7,603	-	1,100	-	572,717	114,932
Total disbursements	7,603	399,493	1,100	-	944,813	114,932
Excess (deficiency) of receipts over disbursements	9,697	(34,843)	894	-	(235,751)	(54,404)
Cash and investments - ending	\$ 31,049	\$ 41,447	\$ 18,420	\$ 19,296	\$ 246,829	\$ 133,491

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Highway	Park Capital Nonreverting	Park Activity	Plat Book Maintenance	Rainy Day Fund (Excess Edit)	Reassessment 2015
Cash and investments - beginning	\$ 2,866,386	\$ 3,675	\$ 19,386	\$ 12,923	\$ 1,011,605	\$ 439,876
Receipts:						
Taxes	-	-	-	-	-	115,035
Licenses and permits	3,360	-	-	-	-	8,682
Intergovernmental receipts	2,303,812	-	-	-	-	-
Charges for services	-	-	41,877	-	-	-
Other receipts	29,018	-	3,691	9,300	372,428	2,424
Total receipts	2,336,190	-	45,568	9,300	372,428	126,141
Disbursements:						
Personal services	1,490,500	-	-	-	-	27,946
Supplies	231,168	-	22,733	-	-	938
Other services and charges	269,388	-	29,957	-	-	195,688
Capital outlay	37,645	-	-	-	-	10
Other disbursements	-	-	-	9,395	350,000	46,688
Total disbursements	2,028,701	-	52,690	9,395	350,000	271,270
Excess (deficiency) of receipts over disbursements	307,489	-	(7,122)	(95)	22,428	(145,129)
Cash and investments - ending	\$ 3,173,875	\$ 3,675	\$ 12,264	\$ 12,828	\$ 1,034,033	\$ 294,747

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Recorder's Records Perpet	Sex/Violent Offender Regis Fee	Supplemental Public Defender	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Certificate
Cash and investments - beginning	\$ 142,951	\$ 13,302	\$ 68,304	\$ 110,728	\$ 53,204	\$ 9,885
Receipts:						
Taxes	-	-	-	7,907	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	34,602	3,237	65,238	-	5,765	-
Total receipts	34,602	3,237	65,238	7,907	5,765	-
Disbursements:						
Personal services	-	443	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	13,835	4,115	57,842	31,743	650	-
Total disbursements	13,835	4,558	57,842	31,743	650	-
Excess (deficiency) of receipts over disbursements	20,767	(1,321)	7,396	(23,836)	5,115	-
Cash and investments - ending	\$ 163,718	\$ 11,981	\$ 75,700	\$ 86,892	\$ 58,319	\$ 9,885

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Tax Sale Redemption	Surplus Tax Sale	Guardian Ad Lim Court	County Officials Training Fund	Park And Recreation	Statewide 911
Cash and investments - beginning	\$ 37,582	\$ 134,268	\$ (34)	\$ 3,447	\$ 107,259	\$ 648,791
Receipts:						
Taxes	-	-	-	-	434,524	-
Licenses and permits	-	-	-	-	35,203	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	31,662	-
Other receipts	47,632	34,140	26,088	1,994	7,534	433,843
Total receipts	47,632	34,140	26,088	1,994	508,923	433,843
Disbursements:						
Personal services	-	-	-	-	370,691	313,536
Supplies	-	-	-	-	26,728	-
Other services and charges	-	-	-	-	108,743	231,563
Capital outlay	-	-	-	-	29,371	32,043
Other disbursements	47,632	126,643	26,096	2,325	-	-
Total disbursements	47,632	126,643	26,096	2,325	535,533	577,142
Excess (deficiency) of receipts over disbursements	-	(92,503)	(8)	(331)	(26,610)	(143,299)
Cash and investments - ending	\$ 37,582	\$ 41,765	\$ (42)	\$ 3,116	\$ 80,649	\$ 505,492

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Probation Administration Fund	Juvenile Prob User Fees	School Resource Officer	Local Health Maintenance Fund	Sheriff Donation	Excess Revenue Sub Account
Cash and investments - beginning	\$ 37,965	\$ 8,790	\$ 9,922	\$ 111,698	\$ 10,070	\$ 3,758,875
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	4,699	-	-	-	-
Other receipts	33,790	-	73,000	66,410	6,760	537,247
Total receipts	33,790	4,699	73,000	66,410	6,760	537,247
Disbursements:						
Personal services	60,829	5,221	55,127	-	-	-
Supplies	-	256	4,531	-	-	-
Other services and charges	-	315	-	30,124	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	8,346	470,382
Total disbursements	60,829	5,792	59,658	30,124	8,346	470,382
Excess (deficiency) of receipts over disbursements	(27,039)	(1,093)	13,342	36,286	(1,586)	66,865
Cash and investments - ending	\$ 10,926	\$ 7,697	\$ 23,264	\$ 147,984	\$ 8,484	\$ 3,825,740

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Hospital Bond	Special Non-Revert Health Ins	Build Decatur County	Payroll	Police Pension	State Settlement
Cash and investments - beginning	\$ 1,721,389	\$ 20,133	\$ 175,000	\$ 1,297	\$ 70,740	\$ -
Receipts:						
Taxes	-	-	-	-	-	27,562,925
Licenses and permits	-	-	-	-	-	2,772,582
Intergovernmental receipts	-	-	-	1,265,222	-	-
Charges for services	-	8,529	-	4,151,734	-	-
Other receipts	-	2,985,091	131,250	388,620	32,471	-
Total receipts	-	2,993,620	131,250	5,805,576	32,471	30,335,507
Disbursements:						
Personal services	-	141	-	5,818,421	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	358,000	4,177,092	-	-	37,734	30,335,507
Total disbursements	358,000	4,177,233	-	5,818,421	37,734	30,335,507
Excess (deficiency) of receipts over disbursements	(358,000)	(1,183,613)	131,250	(12,845)	(5,263)	-
Cash and investments - ending	\$ 1,363,389	\$ (1,163,480)	\$ 306,250	\$ (11,548)	\$ 65,477	\$ -

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	County Wheel Tax	Commercial Vehicle Excise	Financial Institution Tax	State Fines And Forfeitures	Infraction Judgements	Special Death Benefits
Cash and investments - beginning	\$ 6,383	\$ -	\$ -	\$ 1,556	\$ 4,939	\$ 220
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	123,039	184,854	46,943	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	-	13,728	39,140	1,865
Total receipts	123,039	184,854	46,943	13,728	39,140	1,865
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	129,422	184,854	46,943	13,571	40,901	1,875
Total disbursements	129,422	184,854	46,943	13,571	40,901	1,875
Excess (deficiency) of receipts over disbursements	(6,383)	-	-	157	(1,761)	(10)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,713	\$ 3,178	\$ 210

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	State Sales Disclosure	Coroners Training Fund	State Mortgage Fee Fund	State Sex/Violent Offender	Child Restraint Fees	Inheritance Tax
Cash and investments - beginning	\$ 615	\$ 494	\$ 340	\$ 5	\$ 25	\$ 15,314
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	3,200	2,466	2,533	240	150	-
Total receipts	3,200	2,466	2,533	240	150	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,320	2,776	2,625	245	175	9,616
Total disbursements	3,320	2,776	2,625	245	175	9,616
Excess (deficiency) of receipts over disbursements	(120)	(310)	(92)	(5)	(25)	(9,616)
Cash and investments - ending	\$ 495	\$ 184	\$ 248	\$ -	\$ -	\$ 5,698

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Education Plate Fees	Riverboat Wagering Tax Sharing	PTRC (Cagit)	Edit(Tax Distribution Fund)	Title IV-D Incentive	Clerk Incentive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 111,797	\$ 80,933
Receipts:						
Taxes	-	-	1,370,205	1,308,537	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	152,476	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	225	-	-	-	14,127	14,127
Total receipts	225	152,476	1,370,205	1,308,537	14,127	14,127
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	206	152,476	1,370,205	1,308,537	9,708	10,268
Total disbursements	206	152,476	1,370,205	1,308,537	9,708	10,268
Excess (deficiency) of receipts over disbursements	19	-	-	-	4,419	3,859
Cash and investments - ending	\$ 19	\$ -	\$ -	\$ -	\$ 116,216	\$ 84,792

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Community Crossing Grant	Inmate Food	2013 District M & A	SHSP Local	Law Enforcement Cont Ed	Jury Pay Fund
Cash and investments - beginning	\$ -	\$ 5,747	\$ (912)	\$ 912	\$ 54,393	\$ 95,760
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	2,240,000	171,420	912	-	8,029	4,492
Total receipts	2,240,000	171,420	912	-	8,029	4,492
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,240,000	176,455	-	912	6,351	5,380
Total disbursements	2,240,000	176,455	-	912	6,351	5,380
Excess (deficiency) of receipts over disbursements	-	(5,035)	912	(912)	1,678	(888)
Cash and investments - ending	\$ -	\$ 712	\$ -	\$ -	\$ 56,071	\$ 94,872

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Marijuana Eradication Program	Loit Special Distribution Hwy	Restricted Matching Grant	Deferral/Diversion	Probation User Fee	Animal Shelter Donations
Cash and investments - beginning	\$ 18,134	\$ -	\$ -	\$ 61,160	\$ 59,898	\$ 12,825
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	108,283	-
Other receipts	7,384	667,283	572,717	38,552	-	37,159
Total receipts	7,384	667,283	572,717	38,552	108,283	37,159
Disbursements:						
Personal services	-	-	-	-	86,266	-
Supplies	-	-	-	-	1,991	-
Other services and charges	-	-	-	-	552	-
Capital outlay	-	-	-	-	8,109	-
Other disbursements	10,215	667,283	572,717	32,033	21,490	35,832
Total disbursements	10,215	667,283	572,717	32,033	118,408	35,832
Excess (deficiency) of receipts over disbursements	(2,831)	-	-	6,519	(10,125)	1,327
Cash and investments - ending	\$ 15,303	\$ -	\$ -	\$ 67,679	\$ 49,773	\$ 14,152

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	20.600 Operation Pull Over	K-9 Donation	Park Gifts & Grants	Westport Cover Bridge Donation	Sardinia Septic Donations	Comm Emergency Response Team
Cash and investments - beginning	\$ (482)	\$ 214	\$ 13,654	\$ 41,622	\$ 10,000	\$ 3,753
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	13,802	454	8,723	645	-	-
Total receipts	13,802	454	8,723	645	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,824	-	8,437	-	10,000	382
Total disbursements	7,824	-	8,437	-	10,000	382
Excess (deficiency) of receipts over disbursements	5,978	454	286	645	(10,000)	(382)
Cash and investments - ending	\$ 5,496	\$ 668	\$ 13,940	\$ 42,267	\$ -	\$ 3,371

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	TIF Board Sub Account	Decatur County Project Account	Federal Adoptive Forfeiture	Co Sheriff Law Enforcement	Riverboat Wagering Co Share	Community Service
Cash and investments - beginning	\$ 650,000	\$ 334,390	\$ 291	\$ 16,116	\$ 372,678	\$ (15,408)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	69,876	-
Charges for services	-	-	-	-	-	-
Other receipts	740,207	430	-	-	22,230	-
Total receipts	740,207	430	-	-	92,106	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,390,000	-	-	-	386,030	-
Total disbursements	1,390,000	-	-	-	386,030	-
Excess (deficiency) of receipts over disbursements	(649,793)	430	-	-	(293,924)	-
Cash and investments - ending	\$ 207	\$ 334,820	\$ 291	\$ 16,116	\$ 78,754	\$ (15,408)

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Sheriff Drug Testing	Check Enforcement Fund	Community Transitional Program	Highway Edit	Economic Develop. & Planning	Comprehensive Plan
Cash and investments - beginning	\$ 2,400	\$ 11,093	\$ 68,500	\$ 1	\$ 140,000	\$ 22,284
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	27,475	250,000	100,000	60,000
Total receipts	-	-	27,475	250,000	100,000	60,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	90,175	-	-
Capital outlay	-	-	-	28,186	-	-
Other disbursements	-	500	-	-	240,000	75,001
Total disbursements	-	500	-	118,361	240,000	75,001
Excess (deficiency) of receipts over disbursements	-	(500)	27,475	131,639	(140,000)	(15,001)
Cash and investments - ending	\$ 2,400	\$ 10,593	\$ 95,975	\$ 131,640	\$ -	\$ 7,283

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Decatur Co Redev TIF Bond Proc	County Wide 911	Grant Holding	Cedit Hsc	Loit 2016 Special Distribution	Indiana Local Health Dept Trus
Cash and investments - beginning	\$ 33,798	\$ -	\$ 13,189	\$ 10,508	\$ -	\$ 41,314
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	15,000	560,708	-	419,638	1,691,723	27,386
Total receipts	15,000	560,708	-	419,638	1,691,723	27,386
Disbursements:						
Personal services	-	371,526	-	-	-	-
Supplies	-	1,694	-	-	-	-
Other services and charges	-	158,815	-	-	-	3,000
Capital outlay	-	-	-	-	-	15,153
Other disbursements	19,981	-	13,189	421,192	1,691,723	-
Total disbursements	19,981	532,035	13,189	421,192	1,691,723	18,153
Excess (deficiency) of receipts over disbursements	(4,981)	28,673	(13,189)	(1,554)	-	9,233
Cash and investments - ending	\$ 28,817	\$ 28,673	\$ -	\$ 8,954	\$ -	\$ 50,547

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	93.069 Public Health Prep	Bioterrorism Prepared Grant	Drug Free Grant	90.401 Hava Title III	Hava Section 102	Prosecutor Incentive
Cash and investments - beginning	\$ (14,897)	\$ 67,844	\$ (6,162)	\$ 103,028	\$ 180	\$ 91,762
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	21,259
Charges for services	-	-	-	-	-	-
Other receipts	-	-	6,162	-	-	-
Total receipts	-	-	6,162	-	-	21,259
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	37,000
Total disbursements	-	-	-	-	-	37,000
Excess (deficiency) of receipts over disbursements	-	-	6,162	-	-	(15,741)
Cash and investments - ending	\$ (14,897)	\$ 67,844	\$ -	\$ 103,028	\$ 180	\$ 76,021

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Child Safety Grant	Family Court Counselor	Decatur Co Pedestrian Trail	Community Corrections Grant	Community Corrections Project	EMPG Competitive
Cash and investments - beginning	\$ 1,067	\$ 30,212	\$ 2	\$ 4,964	\$ 228,642	\$ (11,044)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	251,729	-
Other receipts	-	-	10,811	222,279	5,996	25,911
Total receipts	-	-	10,811	222,279	257,725	25,911
Disbursements:						
Personal services	-	7,982	-	185,753	33,142	-
Supplies	-	-	-	-	10,789	-
Other services and charges	-	-	-	-	39,911	-
Capital outlay	-	-	-	-	5,518	-
Other disbursements	140	22,230	-	-	138,676	25,891
Total disbursements	140	30,212	-	185,753	228,036	25,891
Excess (deficiency) of receipts over disbursements	(140)	(30,212)	10,811	36,526	29,689	20
Cash and investments - ending	\$ 927	\$ -	\$ 10,813	\$ 41,490	\$ 258,331	\$ (11,024)

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	2013 District Admin	2014 District Sustainment	2014 District Training	93.074 Public Health Prep/Base	93.074 Preparedness/Ebola	2015 SHSP Co Base Competitive
Cash and investments - beginning	\$ 272	\$ (10,822)	\$ -	\$ 30,435	\$ 15,370	\$ (3,391)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	23,168	4,892	-	16,635	34,000
Total receipts	-	23,168	4,892	-	16,635	34,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	13,637	5,537	20,442	24,636	30,151
Total disbursements	-	13,637	5,537	20,442	24,636	30,151
Excess (deficiency) of receipts over disbursements	-	9,531	(645)	(20,442)	(8,001)	3,849
Cash and investments - ending	\$ 272	\$ (1,291)	\$ (645)	\$ 9,993	\$ 7,369	\$ 458

DECATUR COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	2015 SHSP District 9 Equipment	2015 EMPG Competitive	2015 Foundation Grant - AED	Dec Co Owner-Occupied Rehab Pr	SHSP Project Grant	Totals
Cash and investments - beginning	\$ -	\$ (30,151)	\$ -	\$ -	\$ 5,442	\$ 21,698,751
Receipts:						
Taxes	-	-	-	-	-	42,552,584
Licenses and permits	-	-	-	-	-	3,349,055
Intergovernmental receipts	-	-	-	-	-	5,026,912
Charges for services	-	-	-	-	-	4,784,420
Other receipts	-	26,302	-	146,598	-	19,792,484
Total receipts	-	26,302	-	146,598	-	75,505,455
Disbursements:						
Personal services	-	-	-	-	-	14,749,151
Supplies	-	-	-	-	-	978,849
Other services and charges	-	-	-	-	-	3,115,088
Capital outlay	-	-	-	-	-	713,631
Other disbursements	2,624	-	3,000	127,296	-	57,660,644
Total disbursements	2,624	-	3,000	127,296	-	77,217,363
Excess (deficiency) of receipts over disbursements	(2,624)	26,302	(3,000)	19,302	-	(1,711,908)
Cash and investments - ending	\$ (2,624)	\$ (3,849)	\$ (3,000)	\$ 19,302	\$ 5,442	\$ 19,986,843

DECATUR COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 442,845</u>	<u>\$ -</u>

DECATUR COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2016

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	Decatur County Hospital Association	\$ 1,715,000	\$ 711,825
Tax anticipation warrants	Honda TIF	<u>18,214,548</u>	<u>1,575,000</u>
Total governmental activities		<u>19,929,548</u>	<u>2,286,825</u>
Totals		<u>\$ 19,929,548</u>	<u>\$ 2,286,825</u>

DECATUR COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

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

	Ending Balance
Governmental activities:	
Land	\$ 969,669
Infrastructure	24,943,684
Buildings	11,487,534
Improvements other than buildings	2,340,178
Machinery, equipment, and vehicles	<u>10,635,295</u>
Total governmental activities	<u>50,376,360</u>
Total capital assets	<u>\$ 50,376,360</u>

OTHER REPORTS

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