

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
DECATUR COUNTY, INDIANA  
January 1, 2017 to December 31, 2017



**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	Richard Nobbe	01-01-17 to 12-31-18
President of the County Council	Ernest J. Gauck	01-01-17 to 12-31-18



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DECATUR COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of Decatur County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial 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, 2017.

***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, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


*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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated December 18, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

December 18, 2018



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF DECATUR COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Decatur County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, and the related notes to the financial statement, and have issued our report thereon dated December 18, 2018, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2017-001, 2017-002, and 2017-003, that we consider to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)

**Compliance and Other Matters**


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2017-001 and 2017-003.

**Decatur County's Response to Findings**

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

December 18, 2018

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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, 2017

Fund	Cash and Investments		Cash and Investments	
	01-01-17	Receipts	Disbursements	12-31-17
Treasurer	\$ 810,661	\$ 1,160,977	\$ 810,661	\$ 1,160,977
Inmate Trust	11,087	254,910	251,813	14,184
Inmate Commissary	11,820	90,927	80,003	22,744
Clerk	421,229	2,437,432	2,261,515	597,146
County General	466,008	10,045,418	9,303,761	1,207,665
Police-Accident Report	5,858	2,813	6,884	1,787
CAGIT County Certified Shares	669,728	-	669,728	-
LIT economic Dev	207,093	825,959	666,874	366,178
Child Advocacy	400	-	-	400
City & Town Court Costs	6,642	11,337	17,979	-
Clerks Record Perpetuation	40,404	30,104	1,517	68,991
Congressional School Interest	12,862	22	18	12,866
Congressional School Principle	20,741	-	-	20,741
Convention And Visitors Bureau	593,107	333,350	190,796	735,661
Inmates Phone Fund	59,963	20,021	10,497	69,487
County Sales Disclosure	23,458	3,525	-	26,983
Covered Bridge Fund	23,070	1,850	-	24,920
Cumulative Bridge	3,468,293	1,297,309	1,683,604	3,081,998
Cum Cap Development Fund	466,158	287,978	232,022	522,114
93.276 Drug Free Community	54,212	24,385	29,111	49,486
Emergency Plan/Right to Know	5,724	5,012	2,371	8,365
Enhanced Access	872	-	-	872
County Extradition	5,400	-	-	5,400
Police Firearms Training	31,049	7,430	14,298	24,181
Health	41,447	372,609	335,747	78,309
ID Security Protection	18,420	2,933	1,100	20,253
Excess Levy	19,296	-	-	19,296
Local Road and Street	246,829	1,421,154	1,114,379	553,604
County Misdemeanant	133,491	78,518	82,419	129,590
Highway	3,173,875	2,641,548	2,738,089	3,077,334
Park Capital Nonreverting	3,675	-	-	3,675
Park Activity	12,264	50,398	45,609	17,053
Plat Book Maintenance	12,828	9,617	11,395	11,050
Rainy Day Fund (Excess Edit)	1,034,033	-	-	1,034,033
Reassessment	294,747	80,904	211,785	163,866
Recorder's Records Perpet	163,718	45,116	9,624	199,210
Sex/Violent Offender Regis Fee	11,981	3,736	5,355	10,362
Supplemental Public Defender	75,700	127,873	98,728	104,845
Surplus Tax	86,892	2,000	20,173	68,719
Surveyor's Corner Perpetuation	58,319	11,925	-	70,244
Tax Sale Certificate	9,885	-	-	9,885
Tax Sale Redemption	37,582	8,481	7,047	39,016
Surplus Tax Sale	41,765	146,345	99,541	88,569
Guardian Ad Lim Court	(42)	35,741	35,741	(42)
County Officials Training Fund	3,116	3,204	1,382	4,938
Park And Recreation	80,649	525,557	512,719	93,487
Statewide 911	505,492	382,982	311,788	576,686
Probation Administration Fund	10,926	75,648	80,214	6,360
Juvenile Prob User Fees	7,697	4,132	4,997	6,832
School Resource Officer	23,264	76,378	85,318	14,324
Local Health Maintenance Fund	147,984	19,670	52,229	115,425
Sheriff Donation	8,484	8,018	7,605	8,897
Honda TIF Bonds	-	5,643,412	5,167,872	475,540
Excess Revenue Sub Account	3,825,740	1,070,082	178,177	4,717,645
Hospital Bond	1,363,389	-	357,500	1,005,889
Special Non-Revert Health Ins	(1,163,480)	4,277,982	4,317,503	(1,203,001)
Build Decatur County	306,250	-	-	306,250
Payroll	(11,548)	4,109,536	4,109,536	(11,548)
Conseco	-	6,918	6,918	-
Child Support	-	17,674	17,674	-
Federal Withholding	-	534,842	534,842	-
FICA - Soc. Sec. & Medicare	-	430,078	430,078	-
Local Withholding	-	75,001	75,001	-
Perf County	-	138,798	138,798	-
Sheriff Retirement	-	23,338	16,701	6,637
State Withholding	-	182,395	182,395	-
Police Pension	65,477	27,497	59,550	33,424
State Settlement	-	30,819,904	30,819,904	-
County Wheel Tax	-	280,004	280,004	-
Commercial Vehicle Excise	-	179,230	179,230	-
Financial Institution Tax	-	42,240	42,240	-
LIT Property Tax Relief	-	443,577	425,936	17,641
State Fines And Forfeitures	1,713	43,499	6,794	38,418
Infraction Judgements	3,178	44,527	44,838	2,867
Special Death Benefits	210	2,150	2,180	180
State Sales Disclosure	495	3,435	3,600	330
Coroners Training Fund	184	2,138	2,060	262
State Mortgage Fee Fund	248	2,593	2,586	255
State Sex/Violent Offender	-	410	215	195
Child Restraint Fees	-	75	50	25
Inheritance Tax	5,698	447	-	6,145
Education Plate Fees	19	188	207	-
Riverboat Wagering Tax Sharing	-	152,482	152,482	-
LIT PTRC	-	1,351,783	1,351,783	-

DECATUR COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Title IV-D Incentive	116,216	14,091	33,866	96,441
Clerk Incentive	84,792	14,966	9,832	89,926
Inmate Food	712	204,146	204,858	-
2015 Foundation Grant - AED	(3,000)	3,000	-	-
Law Enforcement Cont Ed	56,071	8,694	17,735	47,030
Jury Pay Fund	94,872	4,691	10,735	88,828
Heritage Barns	-	500	250	250
Deferral/Diversion	67,679	35,196	46,746	56,129
Probation User Fee	49,773	146,900	143,806	52,867
Marijuana Eradication Program	15,303	8,447	13,730	10,020
Howard Watson Mem Tree-Service	-	575	-	575
Animal Shelter Donations	14,152	46,249	46,871	13,530
20.600 Operation Pull Over	5,496	32,500	41,327	(3,331)
K-9 Donation	668	940	-	1,608
Park Gifts & Grants	13,940	48,681	38,564	24,057
Westport Cover Bridge Donation	42,267	-	-	42,267
Comm Emergency Response Team	3,371	150	2,405	1,116
Courthouse Rehab	-	1,363,372	1,363,372	-
TIF Board Sub Account	207	1,576,217	1,575,000	1,424
Decatur County Project Account	334,820	1,972	-	336,792
Federal Adoptive Forfeiture	291	-	-	291
Co Sheriff Law Enforcement	16,116	11,411	4,449	23,078
Riverboat Wagering Co Share	78,754	69,879	683	147,950
Community Service	(15,408)	15,408	-	-
Sheriff Drug Testing	2,400	-	30	2,370
Check Enforcement Fund	10,593	-	500	10,093
Community Transitional Program	95,975	50,600	114,700	31,875
Highway Edit	131,640	63,300	126,596	68,344
Comprehensive Plan	7,283	-	6,785	498
Decatur Co Redevel TIF Bond Proc	28,817	15,000	23,569	20,248
County Wide 911	28,673	767,876	717,836	78,713
Health Savings Account	-	107,534	107,534	-
Aflac	-	18,916	18,916	-
Vision Insurance	-	16,918	16,914	4
Boston Mutual	-	10,130	10,096	34
Companion Life	-	3,924	3,924	-
Liberty National	-	10,973	10,523	450
Anytime Fitness	-	5,024	4,624	400
FOP Dues	-	4,376	4,376	-
Deferred Comp/AUL	-	50,194	50,194	-
Perf	-	4,831	4,831	-
Perf - Voluntary	-	13,063	13,063	-
BPPE Fee	-	12,175	12,175	-
BPPE Late Fees	-	75	-	75
Cedit Hsc	8,954	-	8,954	-
Homestead Credit Rebate	-	36	-	36
LIT Certified Shares	-	4,055,350	4,055,350	-
LIT EDIT	-	1,358,199	1,358,199	-
20.616 Traffic safety/Occupati	-	-	858	(858)
Indiana Local Health Dept Trus	50,547	9,129	-	59,676
93.069 Public Health Prep	(14,897)	-	-	(14,897)
Bioterrorism Prepared Grant	67,844	-	-	67,844
Drug Free Grant	-	250	-	250
90.401 Hava Title III	103,028	-	-	103,028
Hava Section 102	180	10	-	190
97.067 2016 SHSP Local Project	-	-	25,442	(25,442)
97.042 2016 EMPG Local Compet	-	49,929	49,927	2
Prosecutor Incentive	76,021	21,200	34,288	62,933
Child Safety Grant	927	-	-	927
Community Corrections Grant OD	-	108,750	90,753	17,997
Decatur Co Pedestrian Trail	10,813	-	-	10,813
Community Corrections Grant	41,490	88,283	125,184	4,589
Community Corrections Project	258,331	384,357	349,747	292,941
EMPG Competitive	(11,024)	645	-	(10,379)
2013 District Admin	272	-	-	272
2014 District Sustainment	(1,291)	-	-	(1,291)
2014 District Training	(645)	-	-	(645)
93.074 Public Health Prep/Base	9,993	9,467	13,334	6,126
93.074 Preparedness/Ebola	7,369	-	4,042	3,327
2015 SHSP Co Base Competitive	458	4,000	-	4,458
2015 SHSP District 9 Equipment	(2,624)	14,267	12,934	(1,291)
2015 EMPG Competitive	(3,849)	-	-	(3,849)
Dec Co Owner-Occupied Rehab Pr	19,302	222,007	241,309	-
Probation Funding Grant EVEN	-	38,438	26,153	12,285
Drug Prosecution Fund	-	1,213	-	1,213
Community Crossing Grant	-	243,523	-	243,523
SHSP Project Grant	5,442	-	-	5,442
Totals	\$ 19,986,843	\$ 84,253,428	\$ 82,210,979	\$ 22,029,292

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 non-businesses 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. This is a result of grant reimbursements not being received in the same year as the expenditures. 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.

**Note 8. Subsequent Event**

In August 2018, the County issued bonds in excess of \$20 million to fund the new jail.

DECATUR COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 9. Combined Funds**

Funds related to payroll were reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

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#### 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, 2017

	<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	\$ 810,661	\$ 11,087	\$ 11,820	\$ 421,229	\$ 466,008	\$ 5,858
Receipts:						
Taxes	-	-	-	-	4,828,934	-
Licenses and permits	-	-	-	-	485,270	-
Intergovernmental receipts	-	-	-	-	216,993	-
Charges for services	-	-	-	-	200,314	-
Other receipts	<u>1,160,977</u>	<u>254,910</u>	<u>90,927</u>	<u>2,437,432</u>	<u>4,313,907</u>	<u>2,813</u>
Total receipts	<u>1,160,977</u>	<u>254,910</u>	<u>90,927</u>	<u>2,437,432</u>	<u>10,045,418</u>	<u>2,813</u>
Disbursements:						
Personal services	-	-	-	-	6,686,195	-
Supplies	-	-	-	-	471,718	-
Other services and charges	-	-	-	-	1,660,649	-
Capital outlay	-	-	-	-	224,879	-
Other disbursements	<u>810,661</u>	<u>251,813</u>	<u>80,003</u>	<u>2,261,515</u>	<u>260,320</u>	<u>6,884</u>
Total disbursements	<u>810,661</u>	<u>251,813</u>	<u>80,003</u>	<u>2,261,515</u>	<u>9,303,761</u>	<u>6,884</u>
Excess (deficiency) of receipts over disbursements	<u>350,316</u>	<u>3,097</u>	<u>10,924</u>	<u>175,917</u>	<u>741,657</u>	<u>(4,071)</u>
Cash and investments - ending	<u>\$ 1,160,977</u>	<u>\$ 14,184</u>	<u>\$ 22,744</u>	<u>\$ 597,146</u>	<u>\$ 1,207,665</u>	<u>\$ 1,787</u>

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	CAGIT County Certified Shares	LIT economic Dev	Child Advocacy	City & Town Court Costs	Clerks Record Perpetuation	Congressional School Interest
Cash and investments - beginning	\$ 669,728	\$ 207,093	\$ 400	\$ 6,642	\$ 40,404	\$ 12,862
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	825,959	-	11,337	30,104	22
Total receipts	-	825,959	-	11,337	30,104	22
Disbursements:						
Personal services	-	-	-	-	6	-
Supplies	-	-	-	-	901	-
Other services and charges	808	65,615	-	-	610	-
Capital outlay	-	-	-	-	-	-
Other disbursements	668,920	601,259	-	17,979	-	18
Total disbursements	669,728	666,874	-	17,979	1,517	18
Excess (deficiency) of receipts over disbursements	(669,728)	159,085	-	(6,642)	28,587	4
Cash and investments - ending	\$ -	\$ 366,178	\$ 400	\$ -	\$ 68,991	\$ 12,866

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Congressional School Principle	Convention And Visitors Bureau	Inmates Phone Fund	County Sales Disclosure	Covered Bridge Fund	Cumulative Bridge
Cash and investments - beginning	\$ 20,741	\$ 593,107	\$ 59,963	\$ 23,458	\$ 23,070	\$ 3,468,293
Receipts:						
Taxes	-	299,725	-	-	-	409,103
Licenses and permits	-	-	-	-	-	35,118
Intergovernmental receipts	-	-	-	-	-	3,891
Charges for services	-	-	-	-	-	-
Other receipts	-	33,625	20,021	3,525	1,850	849,197
Total receipts	-	333,350	20,021	3,525	1,850	1,297,309
Disbursements:						
Personal services	-	84,167	-	-	-	-
Supplies	-	1,413	-	-	-	662,000
Other services and charges	-	104,281	-	-	-	181,989
Capital outlay	-	931	-	-	-	411,534
Other disbursements	-	4	10,497	-	-	428,081
Total disbursements	-	190,796	10,497	-	-	1,683,604
Excess (deficiency) of receipts over disbursements	-	142,554	9,524	3,525	1,850	(386,295)
Cash and investments - ending	\$ 20,741	\$ 735,661	\$ 69,487	\$ 26,983	\$ 24,920	\$ 3,081,998

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Cum Cap Development Fund	93.276 Drug Free Community	Emergency Plan/Right to Know	Enhanced Access	County Extradition	Police Firearms Training
Cash and investments - beginning	\$ 466,158	\$ 54,212	\$ 5,724	\$ 872	\$ 5,400	\$ 31,049
Receipts:						
Taxes	229,850	-	-	-	-	-
Licenses and permits	19,731	-	-	-	-	-
Intergovernmental receipts	2,186	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	36,211	24,385	5,012	-	-	7,430
Total receipts	287,978	24,385	5,012	-	-	7,430
Disbursements:						
Personal services	-	6,350	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	22,761	1,927	-	-	-
Capital outlay	232,022	-	444	-	-	-
Other disbursements	-	-	-	-	-	14,298
Total disbursements	232,022	29,111	2,371	-	-	14,298
Excess (deficiency) of receipts over disbursements	55,956	(4,726)	2,641	-	-	(6,868)
Cash and investments - ending	\$ 522,114	\$ 49,486	\$ 8,365	\$ 872	\$ 5,400	\$ 24,181

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Health	ID Security Protection	Excess Levy	Local Road and Street	County Misdemeanant	Highway
Cash and investments - beginning	\$ 41,447	\$ 18,420	\$ 19,296	\$ 246,829	\$ 133,491	\$ 3,173,875
Receipts:						
Taxes	260,207	-	-	-	-	-
Licenses and permits	22,337	-	-	-	-	300
Intergovernmental receipts	2,475	-	-	1,373,968	-	2,531,479
Charges for services	25,126	-	-	-	-	-
Other receipts	62,464	2,933	-	47,186	78,518	109,769
Total receipts	<u>372,609</u>	<u>2,933</u>	<u>-</u>	<u>1,421,154</u>	<u>78,518</u>	<u>2,641,548</u>
Disbursements:						
Personal services	319,767	-	-	-	-	1,649,230
Supplies	1,954	-	-	1,006,659	-	709,893
Other services and charges	13,835	-	-	107,720	-	253,282
Capital outlay	157	-	-	-	-	125,684
Other disbursements	34	1,100	-	-	82,419	-
Total disbursements	<u>335,747</u>	<u>1,100</u>	<u>-</u>	<u>1,114,379</u>	<u>82,419</u>	<u>2,738,089</u>
Excess (deficiency) of receipts over disbursements	<u>36,862</u>	<u>1,833</u>	<u>-</u>	<u>306,775</u>	<u>(3,901)</u>	<u>(96,541)</u>
Cash and investments - ending	<u>\$ 78,309</u>	<u>\$ 20,253</u>	<u>\$ 19,296</u>	<u>\$ 553,604</u>	<u>\$ 129,590</u>	<u>\$ 3,077,334</u>

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Park Capital Nonreverting	Park Activity	Plat Book Maintenance	Rainy Day Fund (Excess Edit)	Reassessment	Recorder's Records Perpet
Cash and investments - beginning	\$ 3,675	\$ 12,264	\$ 12,828	\$ 1,034,033	\$ 294,747	\$ 163,718
Receipts:						
Taxes	-	-	-	-	70,834	-
Licenses and permits	-	-	-	-	6,081	-
Intergovernmental receipts	-	-	-	-	674	-
Charges for services	-	48,873	-	-	-	-
Other receipts	-	1,525	9,617	-	3,315	45,116
Total receipts	-	50,398	9,617	-	80,904	45,116
Disbursements:						
Personal services	-	-	-	-	29,409	-
Supplies	-	17,145	-	-	1,490	-
Other services and charges	-	28,464	-	-	179,816	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	11,395	-	1,070	9,624
Total disbursements	-	45,609	11,395	-	211,785	9,624
Excess (deficiency) of receipts over disbursements	-	4,789	(1,778)	-	(130,881)	35,492
Cash and investments - ending	\$ 3,675	\$ 17,053	\$ 11,050	\$ 1,034,033	\$ 163,866	\$ 199,210

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sex/Violent Offender Regis Fee	Supplemental Public Defender	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Certificate	Tax Sale Redemption
Cash and investments - beginning	\$ 11,981	\$ 75,700	\$ 86,892	\$ 58,319	\$ 9,885	\$ 37,582
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	3,736	127,873	2,000	11,925	-	8,481
Total receipts	3,736	127,873	2,000	11,925	-	8,481
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,355	98,728	20,173	-	-	7,047
Total disbursements	5,355	98,728	20,173	-	-	7,047
Excess (deficiency) of receipts over disbursements	(1,619)	29,145	(18,173)	11,925	-	1,434
Cash and investments - ending	\$ 10,362	\$ 104,845	\$ 68,719	\$ 70,244	\$ 9,885	\$ 39,016

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Surplus Tax Sale	Guardian Ad Lim Court	County Officials Training Fund	Park And Recreation	Statewide 911	Probation Administration Fund
Cash and investments - beginning	\$ 41,765	\$ (42)	\$ 3,116	\$ 80,649	\$ 505,492	\$ 10,926
Receipts:						
Taxes	-	-	-	436,570	-	-
Licenses and permits	-	-	-	37,476	-	-
Intergovernmental receipts	-	-	-	4,152	-	-
Charges for services	-	-	-	38,153	-	-
Other receipts	146,345	35,741	3,204	9,206	382,982	75,648
Total receipts	146,345	35,741	3,204	525,557	382,982	75,648
Disbursements:						
Personal services	-	-	-	371,319	288,878	67,239
Supplies	-	-	-	29,614	-	-
Other services and charges	-	-	-	99,617	19,770	-
Capital outlay	-	-	-	12,169	3,140	-
Other disbursements	99,541	35,741	1,382	-	-	12,975
Total disbursements	99,541	35,741	1,382	512,719	311,788	80,214
Excess (deficiency) of receipts over disbursements	46,804	-	1,822	12,838	71,194	(4,566)
Cash and investments - ending	\$ 88,569	\$ (42)	\$ 4,938	\$ 93,487	\$ 576,686	\$ 6,360

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Juvenile Prob User Fees	School Resource Officer	Local Health Maintenance Fund	Sheriff Donation	Honda TIF Bonds	Excess Revenue Sub Account
Cash and investments - beginning	\$ 7,697	\$ 23,264	\$ 147,984	\$ 8,484	\$ -	\$ 3,825,740
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	4,132	-	3,100	-	-	-
Other receipts	-	76,378	16,570	8,018	5,643,412	1,070,082
Total receipts	4,132	76,378	19,670	8,018	5,643,412	1,070,082
Disbursements:						
Personal services	4,002	49,537	-	-	-	-
Supplies	380	5,348	-	-	-	-
Other services and charges	420	-	28,614	-	-	-
Capital outlay	195	30,433	7,000	-	-	-
Other disbursements	-	-	16,615	7,605	5,167,872	178,177
Total disbursements	4,997	85,318	52,229	7,605	5,167,872	178,177
Excess (deficiency) of receipts over disbursements	(865)	(8,940)	(32,559)	413	475,540	891,905
Cash and investments - ending	\$ 6,832	\$ 14,324	\$ 115,425	\$ 8,897	\$ 475,540	\$ 4,717,645

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Hospital Bond	Special Non-Revert Health Ins	Build Decatur County	Payroll	Conseco	Child Support
Cash and investments - beginning	\$ 1,363,389	\$ (1,163,480)	\$ 306,250	\$ (11,548)	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	8,385	-	-	-	-
Other receipts	-	4,269,597	-	4,109,536	6,918	17,674
Total receipts	-	4,277,982	-	4,109,536	6,918	17,674
Disbursements:						
Personal services	-	-	-	4,109,536	6,918	17,674
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	357,500	4,317,503	-	-	-	-
Total disbursements	357,500	4,317,503	-	4,109,536	6,918	17,674
Excess (deficiency) of receipts over disbursements	(357,500)	(39,521)	-	-	-	-
Cash and investments - ending	\$ 1,005,889	\$ (1,203,001)	\$ 306,250	\$ (11,548)	\$ -	\$ -

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Federal Withholding	FICA - Soc. Sec. & Medicare	Local Withholding	Perf County	Sheriff Retirement	State Withholding
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	534,842	430,078	75,001	-	-	182,395
Charges for services	-	-	-	-	-	-
Other receipts	-	-	-	138,798	23,338	-
Total receipts	<u>534,842</u>	<u>430,078</u>	<u>75,001</u>	<u>138,798</u>	<u>23,338</u>	<u>182,395</u>
Disbursements:						
Personal services	534,842	430,078	75,001	138,798	16,701	182,395
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>534,842</u>	<u>430,078</u>	<u>75,001</u>	<u>138,798</u>	<u>16,701</u>	<u>182,395</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	6,637	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,637</u>	<u>\$ -</u>

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Police Pension	State Settlement	County Wheel Tax	Commercial Vehicle Excise	Financial Institution Tax	LIT Property Tax Relief
Cash and investments - beginning	\$ 65,477	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	27,895,295	-	-	-	-
Licenses and permits	-	2,924,609	-	-	-	-
Intergovernmental receipts	-	-	280,004	179,230	42,240	-
Charges for services	-	-	-	-	-	-
Other receipts	27,497	-	-	-	-	443,577
Total receipts	27,497	30,819,904	280,004	179,230	42,240	443,577
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	59,550	30,819,904	280,004	179,230	42,240	425,936
Total disbursements	59,550	30,819,904	280,004	179,230	42,240	425,936
Excess (deficiency) of receipts over disbursements	(32,053)	-	-	-	-	17,641
Cash and investments - ending	\$ 33,424	\$ -	\$ -	\$ -	\$ -	\$ 17,641

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	State Fines And Forfeitures	Infraction Judgements	Special Death Benefits	State Sales Disclosure	Coroners Training Fund	State Mortgage Fee Fund
Cash and investments - beginning	\$ 1,713	\$ 3,178	\$ 210	\$ 495	\$ 184	\$ 248
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	43,499	44,527	2,150	3,435	2,138	2,593
Total receipts	<u>43,499</u>	<u>44,527</u>	<u>2,150</u>	<u>3,435</u>	<u>2,138</u>	<u>2,593</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,794	44,838	2,180	3,600	2,060	2,586
Total disbursements	<u>6,794</u>	<u>44,838</u>	<u>2,180</u>	<u>3,600</u>	<u>2,060</u>	<u>2,586</u>
Excess (deficiency) of receipts over disbursements	<u>36,705</u>	<u>(311)</u>	<u>(30)</u>	<u>(165)</u>	<u>78</u>	<u>7</u>
Cash and investments - ending	<u>\$ 38,418</u>	<u>\$ 2,867</u>	<u>\$ 180</u>	<u>\$ 330</u>	<u>\$ 262</u>	<u>\$ 255</u>

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	State Sex/Violent Offender	Child Restraint Fees	Inheritance Tax	Education Plate Fees	Riverboat Wagering Tax Sharing	LIT PTRC
Cash and investments - beginning	\$ -	\$ -	\$ 5,698	\$ 19	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	1,351,783
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	447	-	152,482	-
Charges for services	-	-	-	-	-	-
Other receipts	410	75	-	188	-	-
Total receipts	410	75	447	188	152,482	1,351,783
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	215	50	-	207	152,482	1,351,783
Total disbursements	215	50	-	207	152,482	1,351,783
Excess (deficiency) of receipts over disbursements	195	25	447	(19)	-	-
Cash and investments - ending	\$ 195	\$ 25	\$ 6,145	\$ -	\$ -	\$ -

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Title IV-D Incentive	Clerk Incentive	Inmate Food	2015 Foundation Grant - AED	Law Enforcement Cont Ed	Jury Pay Fund
Cash and investments - beginning	\$ 116,216	\$ 84,792	\$ 712	\$ (3,000)	\$ 56,071	\$ 94,872
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	14,091	14,091	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	875	204,146	3,000	8,694	4,691
Total receipts	14,091	14,966	204,146	3,000	8,694	4,691
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	33,866	9,832	204,858	-	17,735	10,735
Total disbursements	33,866	9,832	204,858	-	17,735	10,735
Excess (deficiency) of receipts over disbursements	(19,775)	5,134	(712)	3,000	(9,041)	(6,044)
Cash and investments - ending	\$ 96,441	\$ 89,926	\$ -	\$ -	\$ 47,030	\$ 88,828

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Heritage Barns	Deferral/Diversion	Probation User Fee	Marijuana Eradication Program	Howard Watson Mem Tree-Service	Animal Shelter Donations
Cash and investments - beginning	\$ -	\$ 67,679	\$ 49,773	\$ 15,303	\$ -	\$ 14,152
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	122,956	-	-	-
Other receipts	500	35,196	23,944	8,447	575	46,249
Total receipts	500	35,196	146,900	8,447	575	46,249
Disbursements:						
Personal services	-	-	52,447	-	-	-
Supplies	-	-	2,792	-	-	-
Other services and charges	-	-	635	-	-	-
Capital outlay	-	-	6,812	-	-	-
Other disbursements	250	46,746	81,120	13,730	-	46,871
Total disbursements	250	46,746	143,806	13,730	-	46,871
Excess (deficiency) of receipts over disbursements	250	(11,550)	3,094	(5,283)	575	(622)
Cash and investments - ending	\$ 250	\$ 56,129	\$ 52,867	\$ 10,020	\$ 575	\$ 13,530

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	20,600 Operation Pull Over	K-9 Donation	Park Gifts & Grants	Westport Cover Bridge Donation	Comm Emergency Response Team	Courthouse Rehab
Cash and investments - beginning	\$ 5,496	\$ 668	\$ 13,940	\$ 42,267	\$ 3,371	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	32,500	940	48,681	-	150	1,363,372
Total receipts	32,500	940	48,681	-	150	1,363,372
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	41,327	-	38,564	-	2,405	1,363,372
Total disbursements	41,327	-	38,564	-	2,405	1,363,372
Excess (deficiency) of receipts over disbursements	(8,827)	940	10,117	-	(2,255)	-
Cash and investments - ending	\$ (3,331)	\$ 1,608	\$ 24,057	\$ 42,267	\$ 1,116	\$ -

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	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	\$ 207	\$ 334,820	\$ 291	\$ 16,116	\$ 78,754	\$ (15,408)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	69,879	-
Charges for services	-	-	-	-	-	-
Other receipts	1,576,217	1,972	-	11,411	-	15,408
Total receipts	1,576,217	1,972	-	11,411	69,879	15,408
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,575,000	-	-	4,449	683	-
Total disbursements	1,575,000	-	-	4,449	683	-
Excess (deficiency) of receipts over disbursements	1,217	1,972	-	6,962	69,196	15,408
Cash and investments - ending	\$ 1,424	\$ 336,792	\$ 291	\$ 23,078	\$ 147,950	\$ -

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sheriff Drug Testing	Check Enforcement Fund	Community Transitional Program	Highway Edit	Comprehensive Plan	Decatur Co Redev TIF Bond Proc
Cash and investments - beginning	\$ 2,400	\$ 10,593	\$ 95,975	\$ 131,640	\$ 7,283	\$ 28,817
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	50,600	63,300	-	15,000
Total receipts	-	-	50,600	63,300	-	15,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	63,300	-	-
Capital outlay	-	-	-	63,296	-	-
Other disbursements	30	500	114,700	-	6,785	23,569
Total disbursements	30	500	114,700	126,596	6,785	23,569
Excess (deficiency) of receipts over disbursements	(30)	(500)	(64,100)	(63,296)	(6,785)	(8,569)
Cash and investments - ending	\$ 2,370	\$ 10,093	\$ 31,875	\$ 68,344	\$ 498	\$ 20,248

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	County Wide 911	Health Savings Account	Aflac	Vision Insurance	Boston Mutual	Companion Life
Cash and investments - beginning	\$ 28,673	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	708,729	-	-	-	-	-
Other receipts	59,147	107,534	18,916	16,918	10,130	3,924
Total receipts	<u>767,876</u>	<u>107,534</u>	<u>18,916</u>	<u>16,918</u>	<u>10,130</u>	<u>3,924</u>
Disbursements:						
Personal services	492,219	107,534	18,916	16,914	10,096	3,924
Supplies	10,504	-	-	-	-	-
Other services and charges	215,113	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>717,836</u>	<u>107,534</u>	<u>18,916</u>	<u>16,914</u>	<u>10,096</u>	<u>3,924</u>
Excess (deficiency) of receipts over disbursements	<u>50,040</u>	-	-	4	34	-
Cash and investments - ending	<u>\$ 78,713</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 34</u>	<u>\$ -</u>

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Liberty National	Anytime Fitness	FOP Dues	Deferred Comp/AUL	Perf Perf	Perf - Voluntary
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	10,973	5,024	4,376	50,194	4,831	13,063
Total receipts	<u>10,973</u>	<u>5,024</u>	<u>4,376</u>	<u>50,194</u>	<u>4,831</u>	<u>13,063</u>
Disbursements:						
Personal services	10,523	4,624	4,376	50,194	4,831	13,063
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>10,523</u>	<u>4,624</u>	<u>4,376</u>	<u>50,194</u>	<u>4,831</u>	<u>13,063</u>
Excess (deficiency) of receipts over disbursements	<u>450</u>	<u>400</u>	-	-	-	-
Cash and investments - ending	<u>\$ 450</u>	<u>\$ 400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	BPPE Fee	BPPE Late Fees	Cedit Hsc	Homestead Credit Rebate	LIT Certified Shares	LIT EDIT
Cash and investments - beginning	\$ -	\$ -	\$ 8,954	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	4,055,350	1,358,199
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	12,175	75	-	36	-	-
Total receipts	<u>12,175</u>	<u>75</u>	<u>-</u>	<u>36</u>	<u>4,055,350</u>	<u>1,358,199</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	12,175	-	8,954	-	4,055,350	1,358,199
Total disbursements	<u>12,175</u>	<u>-</u>	<u>8,954</u>	<u>-</u>	<u>4,055,350</u>	<u>1,358,199</u>
Excess (deficiency) of receipts over disbursements	-	75	(8,954)	36	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ -</u>	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ -</u>

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	20.616 Traffic safety/Occupati	Indiana Local Health Dept Trus	93.069 Public Health Prep	Bioterrorism Prepared Grant	Drug Free Grant	90.401 Hava Title III
Cash and investments - beginning	\$ -	\$ 50,547	\$ (14,897)	\$ 67,844	\$ -	\$ 103,028
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	9,129	-	-	250	-
Total receipts	-	9,129	-	-	250	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	858	-	-	-	-	-
Total disbursements	858	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(858)	9,129	-	-	250	-
Cash and investments - ending	\$ (858)	\$ 59,676	\$ (14,897)	\$ 67,844	\$ 250	\$ 103,028

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Hava Section 102	97.067 2016 SHSP Local Project	97.042 2016 EMPG Local Compet	Prosecutor Incentive	Child Safety Grant	Community Corrections Grant OD
Cash and investments - beginning	\$ 180	\$ -	\$ -	\$ 76,021	\$ 927	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	21,200	-	-
Charges for services	-	-	-	-	-	-
Other receipts	10	-	49,929	-	-	108,750
Total receipts	10	-	49,929	21,200	-	108,750
Disbursements:						
Personal services	-	-	-	-	-	90,753
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	25,442	49,927	34,288	-	-
Total disbursements	-	25,442	49,927	34,288	-	90,753
Excess (deficiency) of receipts over disbursements	10	(25,442)	2	(13,088)	-	17,997
Cash and investments - ending	\$ 190	\$ (25,442)	\$ 2	\$ 62,933	\$ 927	\$ 17,997

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Decatur Co Pedestrian Trail	Community Corrections Grant	Community Corrections Project	EMPG Competitive	2013 District Admin	2014 District Sustainment
Cash and investments - beginning	\$ 10,813	\$ 41,490	\$ 258,331	\$ (11,024)	\$ 272	\$ (1,291)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	380,064	-	-	-
Other receipts	-	88,283	4,293	645	-	-
Total receipts	-	88,283	384,357	645	-	-
Disbursements:						
Personal services	-	125,184	65,540	-	-	-
Supplies	-	-	7,778	-	-	-
Other services and charges	-	-	80,136	-	-	-
Capital outlay	-	-	62,803	-	-	-
Other disbursements	-	-	133,490	-	-	-
Total disbursements	-	125,184	349,747	-	-	-
Excess (deficiency) of receipts over disbursements	-	(36,901)	34,610	645	-	-
Cash and investments - ending	\$ 10,813	\$ 4,589	\$ 292,941	\$ (10,379)	\$ 272	\$ (1,291)

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	2014 District Training	93.074 Public Health Prep/Base	93.074 Preparedness/Ebola	2015 SHSP Co Base Competitive	2015 SHSP District 9 Equipment	2015 EMPG Competitive
Cash and investments - beginning	\$ (645)	\$ 9,993	\$ 7,369	\$ 458	\$ (2,624)	\$ (3,849)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	9,467	-	4,000	14,267	-
Total receipts	-	9,467	-	4,000	14,267	-
Disbursements:						
Personal services	-	5,877	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	7,457	4,042	-	12,934	-
Total disbursements	-	13,334	4,042	-	12,934	-
Excess (deficiency) of receipts over disbursements	-	(3,867)	(4,042)	4,000	1,333	-
Cash and investments - ending	\$ (645)	\$ 6,126	\$ 3,327	\$ 4,458	\$ (1,291)	\$ (3,849)

DECATUR COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Dec Co Owner-Occupied Rehab Pr	Probation Funding Grant EVEN	Drug Prosecution Fund	Community Crossing Grant	SHSP Project Grant	Totals
Cash and investments - beginning	\$ 19,302	\$ -	\$ -	\$ -	\$ 5,442	\$ 19,986,843
Receipts:						
Taxes	-	-	-	-	-	41,195,850
Licenses and permits	-	-	-	-	-	3,530,922
Intergovernmental receipts	-	-	-	-	-	6,131,798
Charges for services	-	-	-	-	-	1,539,832
Other receipts	222,007	38,438	1,213	243,523	-	31,855,026
Total receipts	222,007	38,438	1,213	243,523	-	84,253,428
Disbursements:						
Personal services	-	26,153	-	-	-	16,171,210
Supplies	-	-	-	-	-	2,929,589
Other services and charges	-	-	-	-	-	3,129,362
Capital outlay	-	-	-	-	-	1,181,499
Other disbursements	241,309	-	-	-	-	58,799,319
Total disbursements	241,309	26,153	-	-	-	82,210,979
Excess (deficiency) of receipts over disbursements	(19,302)	12,285	1,213	243,523	-	2,042,449
Cash and investments - ending	\$ -	\$ 12,285	\$ 1,213	\$ 243,523	\$ 5,442	\$ 22,029,292

DECATUR COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 439,430</u>	<u>\$ -</u>

DECATUR COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2017

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	Decatur County Hospital Association	\$ 1,003,175	\$ 718,313
Tax anticipation warrants	Honda TIF	16,491,564	1,760,000
Notes and loans payable	Courthouse Rehab	<u>1,363,372</u>	<u>187,586</u>
Total governmental activities		<u>18,858,111</u>	<u>2,665,899</u>
Totals		<u>\$ 18,858,111</u>	<u>\$ 2,665,899</u>

DECATUR COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2017

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	24,943,684
Buildings	11,487,534
Improvements other than buildings	2,343,011
Machinery, equipment, and vehicles	<u>10,940,958</u>
Total governmental activities	<u>50,684,856</u>
Total capital assets	<u><u>\$ 50,684,856</u></u>

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

Telephone: (317) 232-2513  
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF DECATUR COUNTY, INDIANA

**Report on Compliance for Each Major Federal Program**

We have audited Decatur County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)


**Report on Internal Control over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

December 18, 2018

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved management of the County. The schedule and notes are presented as intended by the County.

DECATUR COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2017

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Housing and Urban Development</u>					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii Dec. Co. Owner Occupied Rehab	Indiana Housing and Community Development Authority	14.228	HD-015-002	\$ -	\$ 222,007
Total - Department of Housing and Urban Development				-	222,007
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning Construction Bridge 2 Replacement Bridge Inspections Bridge Inspections 2 Bridge 168	Indiana Department of Transportation	20.205	DES#1005700 DES#1297656 DES#1500203 DES#1383312	- - - -	2,800 18,560 112,169 8,158
Total - Highway Planning and Construction Cluster				-	141,687
Highway Safety Cluster State and Community Highway Safety Operation Pullover	Indiana Criminal Justice Institute	20.600	D3-17-11069	-	32,500
Total - Highway Safety Cluster				-	32,500
Total - Department of Transportation				-	174,187
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Prep/Base	Indiana State Department of Health	93.074	U90TP000521	-	9,432
Child Support Enforcement Clerks Incentive Prosecutor Incentive Indirect Costs Title IV-D Incentive Prosecutor Expenditure Clerk expenditure	Indiana Department of Child Services	93.563	2017 2017 2017 2017 2017 2017	- - - - - -	9,832 34,288 72,632 33,866 122,040 13,590
Total - Child Support Enforcement				-	286,248
Total - Department of Health and Human Services				-	295,680
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants 97.042 EMPG Local Competitive	Indiana Department of Homeland Security	97.042	C44P-4-353B	-	59,557
State Homeland Security Program (SHSP) 2015 SHSP County Based Competitive Project	Indiana Department of Homeland Security	97.073	EMW-2015-SS-00049-S01	-	18,912
Total - Department of Homeland Security				-	78,469
Total federal awards expended				\$ -	\$ 770,343

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

DECATUR COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2017. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

DECATUR COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Programs and type of auditor's report issued on compliance for each:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
93.563	Highway Planning and Construction Cluster Child Support Enforcement	Unmodified Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
--	----

**Section II - Financial Statement Findings**

**FINDING 2017-001**

Subject: Financial Transactions and Reporting - County Treasurer  
Audit Findings: Material Weakness, Noncompliance

*Condition*

There were several deficiencies in the internal control system of the County Treasurer related to receipts and cash and investments. The County Treasurer had not separated incompatible activities related to receipts and cash and investments.

There was no documented oversight, review, or approval process, to ensure receipts collected were posted to the records and deposited in the bank.

DECATUR COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

There was no documented oversight, review, or approval process, to ensure the bank reconciliations were prepared properly. The lack of internal controls resulted in a cash long of \$105,439 in the bank reconciliation prepared at December 31, 2017.

*Context*

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Manual for Treasurers of Indiana, Chapter 1)

*Cause*

Management had not established a system of internal controls over financial transactions and reporting.

*Effect*

The failure to establish controls enabled misstatements or irregularities to remain undetected.

*Recommendation*

We recommended that the County's management establish a system of internal controls, including proper segregation of duties, over financial transactions and reporting.

DECATUR COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2017-002**

Subject: Financial Transactions and Reporting - Clerk of the Circuit Court  
Audit Finding: Material Weakness

*Condition*

There were several deficiencies in the internal control system of the County related to financial transactions and reporting. The Clerk of the Circuit Court had not separated incompatible activities related to receipts and disbursements. There was no documented oversight, review, or approval process, to ensure that all receipts collected were posted to the system and deposited at the bank. There was no documented oversight, review, or approval process, to ensure the disbursements posted in the system agree to the checks issued.

*Context*

The lack of controls was a systemic issue throughout the audit period.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

*Cause*

Management had not established a system of internal controls over financial transactions and reporting.

DECATUR COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Effect*

The failure to establish controls could have enabled misstatements or irregularities to remain undetected.

*Recommendation*

We recommended that the County's management establish a system of internal controls, including segregation of duties, related to financial transactions and reporting.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2017-003**

Subject: Preparation of the Schedule of Expenditures of Federal Awards  
Audit Findings: Material Weakness, Noncompliance

*Condition*

The County Auditor had not established effective internal controls to prevent, or detect and correct, errors in the financial information entered into the Indiana Gateway for Government Units financial reporting system, which was the source of the Schedule of Expenditures of Federal Awards (SEFA).

The SEFA contained the following errors:

1. The Highway Planning and Construction expenditures were understated by \$103,792.
2. The Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements expenditures were overstated by \$7,943.
3. The Drug-Free Communities Support Program Grants expenditures were overstated by \$24,385.
4. The Child Support Enforcement expenditures were overstated by \$11,256.
5. The Emergency Management Performance Grants expenditures were understated by \$9,628.
6. Unidentified state grants were overstated by \$38,282.
7. Several grants required corrections to the grant name, pass-through name, pass-through identification numbers, or project names.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

*Context*

The lack of controls and noncompliance were systemic issues throughout the audit period.

DECATUR COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards*. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.

DECATUR COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

*Cause*

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

*Effect*

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition*.

*Recommendation*

We recommended that the County's management establish controls related to the preparation of the SEFA.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**Section III - Federal Award Findings and Questioned Costs**

No matters are reportable.

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AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.



*Brenda L Dwenger*

Decatur County Treasurer  
150 Courthouse Sq, Suite 138  
812-663-4190  
treasurer@decaturcounty.com

CORRECTIVE ACTION PLAN

**FINDING 2017-001**

Contact Person Responsible for Corrective Action: Brenda L Dwenger  
Contact Phone Number: 812-663-4190

Views of Responsible Official: Having been made aware of the deficiencies in the internal control systems in the Decatur County Treasurer Office. I concur

Description of Corrective Action Plan: Immediate steps have been take to create a search of adjustment and difference in daily transaction between the Treasurer's Office and Auditors Office. This process began November 2018.

Decatur County's Accounting Software Company has been schedule for December 2018 to oversee the adjustment of any posting differences between the Treasurer and Auditor Office.

Daily balancing procedures for cash books and funds ledger are being review by separate employees. The following procedures became office policy in November 2018.

Only one employee is allow to handle funds thru each cash drawer system. Drawers are to be locked when employee is not available (lunch, banking etc) to process payments. Each drawer will be balanced by another staff member. There will be a separation of balancing drawer, preparation of bank deposit tickets, and actual bank deposits. The will be a dual review of bank statements balancing. All of the previous mentioned items will require a signature identity as proof of completion.

In completion there is a complete cross training of staff

Anticipated Completion Date: November 2018

*Brenda L Dwenger*  
\_\_\_\_\_  
(Signature)

*Treasurer*  
\_\_\_\_\_  
(Title)

*12-18-18*  
\_\_\_\_\_  
(Date)



*Adina A. Roberts, Clerk*  
*Decatur Circuit and Superior Courts*  
150 Courthouse Square, Suite 244, Greensburg, Indiana  
47240  
Phone - 812-663-8223 & 812-663-8642  
Fax - 812-662-6627  
[clerk@decaturcounty.in.gov](mailto:clerk@decaturcounty.in.gov)

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## CORRECTIVE ACTION PLAN

### **FINDING 2017-002**

Contact Person Responsible for Corrective Action: Adina A. Roberts  
Contact Phone Number: (812) 663-8223

Views of Responsible Official: "We concur with the finding."

### Description of Corrective Action Plan:

Receipts: End of the day balancing will include initials and date from the person processing daily balancing. The deposit will be then recounted and checked the next day to the end of the day reports by a different person. That person will then initial and date the fact the amounts are checked.

Disbursements: The person disbursing the checks the next day will never be the person making the deposit the day before. The person disbursing the checks will initial and date each report. Then the report will be given to another person to verify the amount of checks match the reports. The second person will then initial and date the reports also. Verifying that each check matches the reports.

Anticipated Completion Date: December 17, 2018

*Adina A. Roberts*  
(Signature)  
*Decatur County*  
(Title)  
*Circuit Ct Clerk*



**Janet S. Chadwell**  
**Decatur County Auditor**

150 Courthouse Square, Suite 133, Greensburg, Indiana 47240  
Phone - 812-663-2570  
Fax - 812-663-2242  
[auditor@decaturcounty.in.gov](mailto:auditor@decaturcounty.in.gov)

CORRECTIVE ACTION PLAN

**FINDING 2017-003**

Contact Person Responsible for Corrective Action: Janet Chadwell, County Auditor  
Contact Phone Number: 812.663.2570

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan: We will have more than two people review the data/numbers/reports for accuracy and also when entering/uploading information into Gateway.

Anticipated Completion Date: March 30, 2018

Janet S Chadwell  
(Signature)

Decatur Co Auditor  
(Title)

December 18, 2018  
(Date)

#### 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/>.