

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

ANNUAL FINANCIAL REPORT

2005

DELAWARE COUNTY, INDIANA



**FILED**  
09/14/2006



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jane Lasater	01-01-03 to 12-31-06
Treasurer	Warren E. Beebe	01-01-03 to 12-31-06
Clerk	Karen Wenger	01-01-04 to 12-31-07
Sheriff	George Sheridan, Jr.	01-01-03 to 12-31-06
Recorder	Regina Williamson	01-01-03 to 12-31-06
President of the Board of County Commissioners	Larry Crouch Thomas Bennington	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the County Council	Joseph M. Russell	01-01-05 to 12-31-06



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Delaware County (County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements 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 statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting noted above is a different basis than that used in the prior year.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of December 31, 2005, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated August 10, 2006, 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 and grants. Our report on compliance and on internal control over financial reporting should be read along with this report.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of the County taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(Continued)

The Schedules of Funding Progress as listed in the table of contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the table of contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not a required part of the basic financial statements. The Combining Schedules, as listed in the table of contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

August 10, 2006



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

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited the financial statements of Delaware County (County), as of and for the year ended December 31, 2005, and have issued our report thereon dated August 10, 2006. 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.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

We noted other matters involving the internal control over financial reporting that we have discussed with the management of the County on August 10, 2006. These immaterial instances of noncompliance were subsequently communicated to management in a separate letter.

This report is intended solely for the information and use of the County's management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

August 10, 2006

DELAWARE COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2005

Functions/Programs	Program Receipts				Net (Disbursement) Receipt and Changes in Net Assets		
	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 25,064,438	\$ 8,868,938	\$ 1,411,133	\$ -	\$ (14,784,367)	\$ -	\$ (14,784,367)
Public safety	17,320,731	3,180,896	1,359,925	-	(12,779,910)	-	(12,779,910)
Highways and streets	4,202,735	25,731	3,208,309	671,722	(296,973)	-	(296,973)
Health and welfare	15,064,961	224,232	7,146,419	-	(7,694,310)	-	(7,694,310)
Economic development	3,735,676	-	825,815	154,082	(2,755,779)	-	(2,755,779)
Culture and recreation	2,057,399	-	174,345	-	(1,883,054)	-	(1,883,054)
Interest on long-term debt	1,435,143	-	-	-	(1,435,143)	-	(1,435,143)
Total governmental activities	68,881,083	12,299,797	14,125,946	825,804	(41,629,536)	-	(41,629,536)
Business-type activities:							
Telephone	732,833	352,899	277,186	6,842	-	(95,906)	(95,906)
Total primary government	\$ 69,613,916	\$ 12,652,696	\$ 14,403,132	\$ 832,646	(41,629,536)	(95,906)	(41,725,442)
General receipts:							
Property taxes					29,675,542	-	29,675,542
Other local sources					8,397,014	-	8,397,014
Grants and contributions not restricted to specific programs					3,626,591	-	3,626,591
Unrestricted investment earnings					1,918,769	8,435	1,927,204
Special items:							
Disaster assistance					1,224,454	-	1,224,454
Total general receipts and special items					44,842,370	8,435	44,850,805
Change in net assets					3,212,834	(87,471)	3,125,363
Net assets - beginning					37,849,676	342,201	38,191,877
Net assets - ending					\$ 41,062,510	\$ 254,730	\$ 41,317,240
<u>Assets</u>							
Cash and investments					\$ 10,095,430	\$ 254,730	\$ 10,350,160
Restricted assets:							
Cash and investments					30,163,587	-	\$ 30,163,587
Cash with fiscal agent					803,493	-	803,493
Total assets					\$ 41,062,510	\$ 254,730	\$ 41,317,240
<u>Net Assets</u>							
Restricted for:							
General government					\$ 5,718,937	\$ -	\$ 5,718,937
Public safety					2,569,183	-	2,569,183
Highways and streets					1,473,513	-	1,473,513
Health and welfare					3,868,487	-	3,868,487
Culture and recreation					711,932	-	711,932
Urban redevelopment and housing					119,199	-	119,199
Debt service					7,126,085	-	7,126,085
Other purposes					9,379,744	-	9,379,744
Unrestricted					10,095,430	254,730	10,350,160
Total net assets					\$ 41,062,510	\$ 254,730	\$ 41,317,240

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

DELAWARE COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2005

	General	Family and Children	Other Governmental Funds	Totals
<b>Receipts:</b>				
Taxes	\$ 19,219,711	\$ 7,144,576	\$ 11,608,472	\$ 37,972,759
Special assessments	-	-	751,248	751,248
Licenses and permits	2,100	-	197,899	199,999
Intergovernmental	4,270,126	4,696,442	8,949,975	17,916,543
Charges for services	2,160,243	-	880,958	3,041,201
Fines and forfeits	415,814	-	1,017,237	1,433,051
Other	2,994,386	7,720	635,468	3,637,574
<b>Total receipts</b>	<b>29,062,380</b>	<b>11,848,738</b>	<b>24,041,257</b>	<b>64,952,375</b>
<b>Disbursements:</b>				
General government	13,780,001	-	3,971,421	17,751,422
Public safety	13,877,512	-	3,443,219	17,320,731
Highways and streets	-	-	4,202,735	4,202,735
Health and welfare	1,228,549	11,703,098	2,133,314	15,064,961
Culture and recreation	23,268	-	2,034,131	2,057,399
Urban redevelopment and housing	-	-	2,251,576	2,251,576
Debt service:				
Principal	-	-	1,484,100	1,484,100
Interest	-	-	1,435,143	1,435,143
Capital outlay:				
Special assessments	-	-	1,220,376	1,220,376
<b>Total disbursements</b>	<b>28,909,330</b>	<b>11,703,098</b>	<b>22,176,015</b>	<b>62,788,443</b>
<b>Excess of revenue over disbursements</b>	<b>153,050</b>	<b>145,640</b>	<b>1,865,242</b>	<b>2,163,932</b>
<b>Other financing sources (uses)</b>				
Transfers in	3,812,446	-	5,088,361	8,900,807
Transfers out	(2,467,194)	(268,458)	(6,150,855)	(8,886,507)
<b>Total other financing sources (uses)</b>	<b>1,345,252</b>	<b>(268,458)</b>	<b>(1,062,494)</b>	<b>14,300</b>
<b>Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses</b>	<b>1,498,302</b>	<b>(122,818)</b>	<b>802,748</b>	<b>2,178,232</b>
<b>Cash and investment fund balance - beginning</b>	<b>8,597,128</b>	<b>2,990,710</b>	<b>25,221,771</b>	<b>36,809,609</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 10,095,430</b>	<b>\$ 2,867,892</b>	<b>\$ 26,024,519</b>	<b>\$ 38,987,841</b>
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:				
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.				2,074,669
<b>Net assets of governmental activities</b>				<b>\$ 41,062,510</b>
<b>Cash and Investment Assets - December 31</b>				
Cash and investments	\$ 10,095,430	\$ -	\$ -	\$ 10,095,430
Restricted assets:				
Cash and investments	-	2,867,892	25,221,026	28,088,918
Cash with fiscal agent	-	-	803,493	803,493
<b>Total cash and investment assets - December 31</b>	<b>\$ 10,095,430</b>	<b>\$ 2,867,892</b>	<b>\$ 26,024,519</b>	<b>\$ 38,987,841</b>
<b>Cash and Investment Fund Balance - December 31</b>				
Restricted for:				
General government	\$ -	\$ -	\$ 3,644,268	\$ 3,644,268
Public safety	-	-	2,569,183	2,569,183
Highways and streets	-	-	1,473,513	1,473,513
Health and welfare	-	2,867,892	1,000,595	3,868,487
Culture and recreation	-	-	711,932	711,932
Urban redevelopment and housing	-	-	119,199	119,199
Debt service	-	-	7,126,085	7,126,085
Other purposes	-	-	9,379,744	9,379,744
Unrestricted	10,095,430	-	-	10,095,430
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 10,095,430</b>	<b>\$ 2,867,892</b>	<b>\$ 26,024,519</b>	<b>\$ 38,987,841</b>

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

DELAWARE COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND  
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
PROPRIETARY FUNDS  
As of and for the Year Ended December 31, 2005

	Emergency Telephone System	Internal Service Funds
Operating receipts:		
Charges for services	\$ 352,899	\$ -
Insurance proceeds	-	225,083
Employer contributions	-	6,866,380
Other	277,186	-
Total operating receipts	630,085	7,091,463
Operating disbursements:		
Insurance claims and premiums	-	5,380,200
Salaries and wages	488,672	712,440
Purchased power	9,912	-
Contractual services	222,460	-
Repairs and maintenance	11,737	-
Miscellaneous disbursements	52	-
Total operating disbursements	732,833	6,092,640
Excess (deficiency) of operating receipts over (under) operating disbursements	(102,748)	998,823
Nonoperating receipts (disbursements):		
Interest and investment receipts	8,435	50,079
Excess (deficiency) of receipts over (under) disbursements and nonoperating receipts (disbursements)	(94,313)	1,048,902
Capital contributions	6,842	-
Transfers out	-	(14,300)
Excess (deficiency) of receipts, contributions and transfers in over (under) disbursements and transfers out	(87,471)	1,034,602
Cash and investment fund balance - beginning	342,201	1,040,067
Cash and investment fund balance - ending	\$ 254,730	\$ 2,074,669
<u>Cash and Investment Assets - December 31</u>		
Cash and investments	\$ 254,730	\$ -
Restricted assets:		
Cash and investments	-	2,074,669
Total cash and investment assets - December 31	\$ 254,730	\$ 2,074,669
<u>Cash and Investment Fund Balance - December 31</u>		
Restricted for:		
Other purposes	\$ -	\$ 2,074,669
Unrestricted	254,730	-
Total cash and investment fund balance - December 31	\$ 254,730	\$ 2,074,669

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

DELAWARE COUNTY  
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2005

	<u>Pension Trust Funds</u>	<u>Private-Purpose Trust Funds</u>	<u>Agency Funds</u>
Additions:			
Contributions:			
Employer	130,249	\$ -	\$ -
Plan members	<u>46,584</u>	<u>-</u>	<u>-</u>
Total contributions	<u>176,833</u>	<u>-</u>	<u>-</u>
Investment earnings:			
Net in fair value of investments	794,739	-	-
Interest	301,087	-	-
Dividends	<u>30,818</u>	<u>-</u>	<u>-</u>
Total investment earnings	1,126,644	-	-
Agency fund additions	<u>-</u>	<u>-</u>	<u>303,566,706</u>
Total additions	<u>1,303,477</u>	<u>-</u>	<u>303,566,706</u>
Deductions:			
Benefits	427,754	-	-
Administrative and general	172,337	-	-
Agency fund deductions	<u>-</u>	<u>-</u>	<u>305,839,543</u>
Total deductions	<u>600,091</u>	<u>-</u>	<u>305,839,543</u>
Excess (deficiency) of total additions over (under) total deductions	703,386	-	(2,272,837)
Cash and investment fund balance - beginning	<u>10,140,438</u>	<u>18,236</u>	<u>9,434,097</u>
Cash and investment fund balance - ending	<u>\$ 10,843,824</u>	<u>\$ 18,236</u>	<u>\$ 7,161,260</u>

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

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. 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 the following services: public safety (police and emergency medical services), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The County's financial reporting entity is composed of the following:

Primary Government

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

Related Organizations

The County's officials are also responsible for appointing the members of the board of another organizations, but the County's accountability for this organization does not extend beyond making the appointments. The County appoints the board members of the Delaware County Fair Board.

Delaware County Convention and Tourism (a department of the County) is responsible for paying the bonds for the Muncie Sports and Hobby's Sport Complex. These payments are to be repaid when the Sportsplex begins making a profit. The County's accountability for this organization does not extend beyond making the debt payments.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis display information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The family and children fund accounts for financial resources to provide assistance to families in need.

The County reports the following major proprietary funds:

The Delaware County emergency telephone system accounts for the operation of the County's 911 system.

Additionally, the County reports the following fund types:

The internal service funds account for insurance and longevity provided to other departments on a cost-reimbursement basis.

The pension trust funds account for the activities of the sheriff's pension trust, the sheriff's benefit pension funds, and the EMS pension fund which accumulate resources for pension benefit payments.

The private-purpose trust fund reports a trust arrangement under which principal and income benefit the school corporations within the County.

Agency funds account for assets held by the County as an agent for other governmental units and individuals.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment 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. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the enterprise fund statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds).

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

2. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

3. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

4. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments (2) law through constitutional provisions or enabling legislations.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

1. Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

2. Operating Receipts and Disbursements

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds).

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is also reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

1. Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the Statement of Activities – Cash and Investment Basis.
2. Primary government and component unit activity and balances – Resource flows between the primary government and the discretely-presented component unit(s) are reported as if they were external transactions and are classified separately from internal balances and activities within the primary government.

II. Stewardship, Compliance and Accountability

Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

On or before August 31, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds; and has a principal office or branch that qualifies to receive public funds of the political subdivision. At December 31, 2005, the balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. The Sheriff's Merit Board has not established an investment policy for the Sheriff's Retirement and Benefit Pension Plan. The Emergency Medical Services Pension Plan Board has not established an investment policy for the Emergency Medical Services Pension Plan. As of December 31, 2005, the County had the following investments:

Investment Type	Sheriff's Pension Market Value	EMS Pension Market Value
U.S. treasuries and securities	\$ 1,209,465	\$ -
U.S. agencies	635,222	-
Mutual funds	-	822,585
Corporate debt instruments	1,353,432	-
Corporate equity instruments	7,121,156	-
Totals	<u>\$ 10,319,275</u>	<u>\$ 822,585</u>

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Investment Policies

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the unit to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of or interest in an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise; or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of or interest in an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the unit's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the county. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

The Emergency Medical Services plan is not subject to the same investment laws as the county. The Emergency Medical Services Pension Board has not adopted an investment policy for interest rate and credit risk.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has not adopted investment policies for custodial credit risk for investments. At December 31, 2005, the Sheriff's Retirement and Benefit Pension Plans held investments in corporate equity, corporate bonds, U.S. Government securities, and government agency debt in the amount of \$10,319,275. All of these investments were held by the counterparty's trust department or agent in the name of the Sheriff's Pension Plan.

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The Emergency Medical Investment Board has not adopted investment policies for custodial credit risk for investments. At December 31, 2005, the Emergency Medical Services Pension Plan held investments in mutual funds in the amount of \$822,585. All of these investments were held by the counterparty's trust department or agency in the name of the Emergency Medical Service Pension Plan.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years.

The Sheriff's Merit Board has not adopted a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses.

The Emergency Medical Services Pension Board has not adopted a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses.

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ 518,699	\$ 84,480	\$ 606,286
U.S. agencies	-	341,237	293,985
Corporate debt instruments	104,232	118,719	1,130,481
Totals	<u>\$ 622,931</u>	<u>\$ 544,436</u>	<u>\$ 2,030,752</u>

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below.

Standard and Poor's Rating	Moody's Rating	Sheriff's Pension Investments	
		Corporate Bonds	Government Sponsored Enterprise
AAA	Aaa	\$ 73,344	\$ 584,402
AA	Aa	50,514	-
A	A	783,365	-
BBB	Baa	213,940	-
BB	Ba	42,142	-
B	B	23,042	-
CCC	Caa	17,552	-
Unrated	Unrated	149,534	50,820
Totals		<u>\$ 1,353,433</u>	<u>\$ 635,222</u>

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

The Emergency Medical Services Pension Board has not adopted a policy for the concentration of credit risk.

Foreign Currency Risk

The County does not have formal policies in regards to foreign currency risk.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk. The foreign currencies related to the sheriff's pension investment are the yen and the euro and the investments have a fair value of \$45,048 and \$58,560, respectively.

The Emergency Medical Services Pension Board has not adopted a formal policy in regards to foreign currency risk.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2005, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>2005</u>
General Fund	Other Governmental	\$ 2,467,195
Family and Children	Other Governmental	268,458
Other Governmental	General Fund	3,812,446
	Other Governmental	2,338,408
All Others	Other Governmental	<u>14,300</u>
Total		<u>\$ 8,900,807</u>

The County typically uses transfers to fund ongoing operating subsidies and to transfer the portion of state-shared revenues from the General Fund to the debt service fund for current-year debt service requirements.

IV. Other Information

A. Risk Management

The County is 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 (excluding postemployment benefits); and natural disasters.

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Medical Benefits to Employees, Retirees and Dependents

The County has chosen to establish a risk financing fund for risks associated with group health insurance. The risk financing fund is accounted for in the Employees' Benefit Trust Fund, an internal service fund where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$125,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Premiums are paid into the fund by all affected funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based upon an overall premium percentage which is applied to each affected fund and are reported as quasi-external interfund transactions.

Job Related Illnesses or Injuries to Employees

During 1990, the County joined with other governmental entities to form the Indiana Public Employers' Plan, Inc., a public entity risk pool currently operating as a common risk management and insurance program for 350 member governmental entities. This risk pool was formed in 1989. The purpose of the risk pool is to provide a medium for the funding and administration of worker's compensation claims. The County pays an annual premium to the risk pool for its worker's compensation coverage. The risk pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$1,000,000 per insured event

B. Holding Corporation

The County has entered into a capital lease with Mun-Del Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year totaled \$1,698,470.

C. Subsequent Events

The Delaware County Emergency Management was awarded Law Enforcement Terrorism Prevention grants in the amount of \$604,465 for the purchase of radios and other equipment in April 2006.

In March 2006, the County obtained tax anticipation warrants in the amount of \$2,000,000 for the Family and Children Fund.

On February 14, 2006, the County issued \$1,990,000 in general obligation bonds for the purpose of providing funds for upgrading and improving the communications systems of Delaware County.

D. Postemployment Benefits

In addition to the pension benefits described below, the County provides postemployment health benefits, as authorized by Indiana Code 5-10-8, to all employees who retire from the County after their age plus years of service (must be at least 10 years) equals 70. Currently, 47 retirees meet these eligibility requirements. The County and retirees provide 70% and 30%, respectively, of these post-employment benefits. Disbursements for those postemployment benefits are recognized on a pay-as-you-go basis. Disbursements for postemployment benefits cannot be reasonably estimated.

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

E. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for Indigent Program, Medical Assistance to Wards and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

F. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. The report may be obtained by contacting:

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which 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

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the County Sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

3. County Police Benefit Plan

Plan Description

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

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

Actuarial Information for the Above Plans

	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Annual required contribution	\$ 704,028	\$ 568,273	\$ 27,355
Interest on net pension obligation	(13,020)	42,833	1,283
Adjustment to annual required contribution	<u>14,838</u>	<u>(112,896)</u>	<u>(3,380)</u>
Annual pension cost	705,846	498,210	25,258
Contributions made	<u>609,823</u>	<u>3,645</u>	<u>27,355</u>
Increase (decrease) in net pension obligation	96,023	494,565	(2,097)
Net pension obligation, beginning of year	<u>(179,591)</u>	<u>611,895</u>	<u>18,322</u>
Net pension obligation, end of year	<u>\$ (83,568)</u>	<u>\$ 1,106,460</u>	<u>\$ 16,225</u>

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	4%	3%	2%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-05	01-01-06	01-01-06
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed 40 years	Level percentage of projected payroll, closed 40 years	Level percentage of projected payroll, closed 40 years
Amortization period			
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

Actuarial Assumptions

Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-03	\$ 669,907	61%	\$ (190,376)
	06-30-04	534,505	98%	(179,591)
	06-30-05	705,846	114%	(83,568)
County Police Retirement Plan	12-31-03	292,079	3%	296,039
	12-31-04	321,929	2%	611,895
	12-31-05	498,210	1%	1,106,460
County Police Benefit Plan	12-31-03	21,442	0%	20,146
	12-31-04	23,103	108%	18,322
	12-31-05	25,258	108%	16,225

DELAWARE COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-03	\$ 12,906,790	\$ 11,975,287	\$ 931,503	108%	\$ 13,510,170	7%
07-01-04	12,987,526	13,392,092	(404,566)	97%	14,986,460	(3%)
07-01-05	13,468,630	15,849,188	(2,380,558)	85%	15,022,898	(16%)

County Police Retirement Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-01	10,012,881	10,012,881	-	100%	1,302,794	0%
01-01-02	10,011,890	10,011,890	-	100%	1,434,596	0%
01-01-03	9,714,456	9,714,456	-	100%	1,456,196	0%
01-01-04	9,536,967	9,536,967	-	100%	1,476,596	0%
01-01-05	9,479,107	9,479,107	-	100%	1,512,779	0%
01-01-06	9,983,084	9,983,084	-	100%	1,629,380	0%

DELAWARE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005

	County Health	County Highway	Whitely Welfare Trust	Local Road and Street	Board of Health Unemployment	Property Reassessment	Fairground Grant
<b>Receipts:</b>							
Taxes	\$ 894,905	\$ -	\$ -	\$ -	\$ -	\$ 282,373	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	193,139	-	-	-	-	-	-
Intergovernmental	1,087,090	3,690,793	546	671,722	47,000	34,284	170,974
Charges for services	31,093	2,825	-	14,988	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	100,165	62,176	670	11,002	2,058	67,599	-
<b>Total receipts</b>	<b>2,306,392</b>	<b>3,755,794</b>	<b>1,216</b>	<b>697,712</b>	<b>49,058</b>	<b>384,256</b>	<b>170,974</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	447,575	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	3,274,246	-	895,839	-	-	-
Health and welfare	2,019,365	-	20	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>2,019,365</b>	<b>3,274,246</b>	<b>20</b>	<b>895,839</b>	<b>-</b>	<b>447,575</b>	<b>-</b>
Excess (deficiency) of revenue over (under) disbursements	287,027	481,548	1,196	(198,127)	49,058	(63,319)	170,974
<b>Other financing sources (uses)</b>							
Transfers in	2,058	11,700	-	-	12,500	1,000,000	-
Transfers out	(28,631)	-	-	-	(2,058)	(1,010,656)	-
<b>Total other financing sources (uses)</b>	<b>(26,573)</b>	<b>11,700</b>	<b>-</b>	<b>-</b>	<b>10,442</b>	<b>(10,656)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	260,454	493,248	1,196	(198,127)	59,500	(73,975)	170,974
Cash and investment fund balance - beginning	147,584	917,286	14,196	261,106	23,750	2,443,315	-
Cash and investment fund balance - ending	<u>\$ 408,038</u>	<u>\$ 1,410,534</u>	<u>\$ 15,392</u>	<u>\$ 62,979</u>	<u>\$ 83,250</u>	<u>\$ 2,369,340</u>	<u>\$ 170,974</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 408,038	\$ 1,410,534	\$ 15,392	\$ 62,979	\$ 83,250	\$ 2,369,340	\$ 170,974
Cash with fiscal agent	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<u>\$ 408,038</u>	<u>\$ 1,410,534</u>	<u>\$ 15,392</u>	<u>\$ 62,979</u>	<u>\$ 83,250</u>	<u>\$ 2,369,340</u>	<u>\$ 170,974</u>
<b>Cash and Investment Fund Balance - December 31</b>							
<b>Restricted for:</b>							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,369,340	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	1,410,534	-	62,979	-	-	-
Health and welfare	408,038	-	15,392	-	83,250	-	-
Culture and recreation	-	-	-	-	-	-	170,974
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 408,038</u>	<u>\$ 1,410,534</u>	<u>\$ 15,392</u>	<u>\$ 62,979</u>	<u>\$ 83,250</u>	<u>\$ 2,369,340</u>	<u>\$ 170,974</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Local Health Maintenance	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services	Substance Abuse User Fees	Surveyor's Corner Perpetuation	Sales Disclosures Fees	Recorder's Record Perpetuation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	58,792	-	-	-	-	-	-
Charges for services	-	-	-	-	24,415	13,070	169,190
Fines and forfeits	-	17,830	172,733	189,485	-	-	-
Other	2,012	-	459	10,119	-	-	684
Total receipts	<u>60,804</u>	<u>17,830</u>	<u>173,192</u>	<u>199,604</u>	<u>24,415</u>	<u>13,070</u>	<u>169,874</u>
Disbursements:							
General government	-	-	-	-	10,800	-	184,118
Public safety	-	5,761	218,168	241,355	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	40,745	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
Total disbursements	<u>40,745</u>	<u>5,761</u>	<u>218,168</u>	<u>241,355</u>	<u>10,800</u>	<u>-</u>	<u>184,118</u>
Excess (deficiency) of revenue over (under) disbursements	<u>20,059</u>	<u>12,069</u>	<u>(44,976)</u>	<u>(41,751)</u>	<u>13,615</u>	<u>13,070</u>	<u>(14,244)</u>
Other financing sources (uses)							
Transfers in	-	-	-	15,300	-	-	-
Transfers out	-	-	-	(15,355)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(55)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	<u>20,059</u>	<u>12,069</u>	<u>(44,976)</u>	<u>(41,806)</u>	<u>13,615</u>	<u>13,070</u>	<u>(14,244)</u>
Cash and investment fund balance - beginning	<u>37,933</u>	<u>16,482</u>	<u>190,536</u>	<u>306,589</u>	<u>44,166</u>	<u>10,107</u>	<u>133,861</u>
Cash and investment fund balance - ending	<u>\$ 57,992</u>	<u>\$ 28,551</u>	<u>\$ 145,560</u>	<u>\$ 264,783</u>	<u>\$ 57,781</u>	<u>\$ 23,177</u>	<u>\$ 119,617</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 57,992	\$ 28,551	\$ 145,560	\$ 264,783	\$ 57,781	\$ 23,177	\$ 119,617
Cash with fiscal agent	-	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 57,992</u>	<u>\$ 28,551</u>	<u>\$ 145,560</u>	<u>\$ 264,783</u>	<u>\$ 57,781</u>	<u>\$ 23,177</u>	<u>\$ 119,617</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ 57,781	\$ 23,177	\$ 119,617
Public safety	-	28,551	145,560	264,783	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	57,992	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 57,992</u>	<u>\$ 28,551</u>	<u>\$ 145,560</u>	<u>\$ 264,783</u>	<u>\$ 57,781</u>	<u>\$ 23,177</u>	<u>\$ 119,617</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Sheriff Law Enforcement Continuing Education	Pretrial Diversion	Sheriff's Pension Plan	Accident Report	Firearms Training	Federal Surplus Property	EMS Donation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	4,760	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	7,438	-	-	-
Fines and forfeits	1,746	111,966	1,925	-	-	-	-
Other	-	-	-	116	-	4	900
Total receipts	<u>1,746</u>	<u>111,966</u>	<u>1,925</u>	<u>7,554</u>	<u>4,760</u>	<u>4</u>	<u>900</u>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	132,180	-	4,927	3,974	-	98
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>132,180</u>	<u>-</u>	<u>4,927</u>	<u>3,974</u>	<u>-</u>	<u>98</u>
Excess (deficiency) of revenue over (under) disbursements	<u>1,746</u>	<u>(20,214)</u>	<u>1,925</u>	<u>2,627</u>	<u>786</u>	<u>4</u>	<u>802</u>
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	<u>1,746</u>	<u>(20,214)</u>	<u>1,925</u>	<u>2,627</u>	<u>786</u>	<u>4</u>	<u>802</u>
Cash and investment fund balance - beginning	<u>7,596</u>	<u>148,518</u>	<u>19,485</u>	<u>1,478</u>	<u>5,187</u>	<u>1,249</u>	<u>1,834</u>
Cash and investment fund balance - ending	<u>\$ 9,342</u>	<u>\$ 128,304</u>	<u>\$ 21,410</u>	<u>\$ 4,105</u>	<u>\$ 5,973</u>	<u>\$ 1,253</u>	<u>\$ 2,636</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 9,342	\$ 128,304	\$ 21,410	\$ 4,105	\$ 5,973	\$ 1,253	\$ 2,636
Cash with fiscal agent	-	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 9,342</u>	<u>\$ 128,304</u>	<u>\$ 21,410</u>	<u>\$ 4,105</u>	<u>\$ 5,973</u>	<u>\$ 1,253</u>	<u>\$ 2,636</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,253	\$ -
Public safety	9,342	128,304	21,410	4,105	5,973	-	2,636
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 9,342</u>	<u>\$ 128,304</u>	<u>\$ 21,410</u>	<u>\$ 4,105</u>	<u>\$ 5,973</u>	<u>\$ 1,253</u>	<u>\$ 2,636</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Law Enforcement Continuing Education	Local Law Enforcement Block Grant	EMA Hazardous Clean-Up	Soil Conservation	Child Psychological Residential Treatment	Insurance Recovery	Emergency Management Donations
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 432,791	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	30,114	51,505	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,246	2,267	75	-	-	-	-
Other	-	-	-	-	-	99,796	-
<b>Total receipts</b>	<b>1,246</b>	<b>2,267</b>	<b>75</b>	<b>30,114</b>	<b>484,296</b>	<b>99,796</b>	<b>-</b>
Disbursements:							
General government	-	-	-	29,050	-	10,701	-
Public safety	895	19,419	-	-	-	8,786	-
Highways and streets	-	-	-	-	-	32,650	-
Health and welfare	-	-	-	-	49,184	24,000	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>895</b>	<b>19,419</b>	<b>-</b>	<b>29,050</b>	<b>49,184</b>	<b>76,137</b>	<b>-</b>
Excess (deficiency) of revenue over (under) disbursements	351	(17,152)	75	1,064	435,112	23,659	-
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(4,500)	-	-	(972,175)	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(4,500)</b>	<b>-</b>	<b>-</b>	<b>(972,175)</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	351	(21,652)	75	1,064	(537,063)	23,659	-
Cash and investment fund balance - beginning	5,198	23,919	-	-	972,174	40,638	918
<b>Cash and investment fund balance - ending</b>	<b>5,549</b>	<b>2,267</b>	<b>75</b>	<b>1,064</b>	<b>435,111</b>	<b>64,297</b>	<b>918</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 5,549	\$ 2,267	\$ 75	\$ 1,064	\$ 435,111	\$ 64,297	\$ 918
Cash with fiscal agent	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>5,549</b>	<b>2,267</b>	<b>75</b>	<b>1,064</b>	<b>435,111</b>	<b>64,297</b>	<b>918</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ 1,064	\$ -	\$ -	\$ -
Public safety	5,549	2,267	75	-	-	-	918
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	435,111	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	64,297	-
<b>Total cash and investment fund balance - December 31</b>	<b>5,549</b>	<b>2,267</b>	<b>75</b>	<b>1,064</b>	<b>435,111</b>	<b>64,297</b>	<b>918</b>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Law Enforcement Block Grant 2004	Emergency Planning and Right to Know	Drug Buy and Bust	Assessor Copy Fees	Comprehensive Plan Fund	Community Correction Home Detention Adult	Police Equipment
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	51,742	-	-	20,044	652,591	-
Charges for services	-	-	-	1,184	12	-	119,470
Fines and forfeits	-	-	-	-	-	754	-
Other	-	3,752	1,322	-	-	60	-
<b>Total receipts</b>	<b>-</b>	<b>55,494</b>	<b>1,322</b>	<b>1,184</b>	<b>20,056</b>	<b>653,405</b>	<b>119,470</b>
Disbursements:							
General government	-	-	-	-	40,420	-	-
Public safety	-	27,702	3,164	-	-	714,278	99,290
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>27,702</b>	<b>3,164</b>	<b>-</b>	<b>40,420</b>	<b>714,278</b>	<b>99,290</b>
Excess (deficiency) of revenue over (under) disbursements	-	27,792	(1,842)	1,184	(20,364)	(60,873)	20,180
Other financing sources (uses)							
Transfers in	4,500	-	-	-	-	15,000	-
Transfers out	-	-	-	-	-	(15,754)	-
<b>Total other financing sources (uses)</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(754)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	4,500	27,792	(1,842)	1,184	(20,364)	(61,627)	20,180
Cash and investment fund balance - beginning	-	69,100	5,335	309	182,540	126,910	141,795
<b>Cash and investment fund balance - ending</b>	<b>\$ 4,500</b>	<b>\$ 96,892</b>	<b>\$ 3,493</b>	<b>\$ 1,493</b>	<b>\$ 162,176</b>	<b>\$ 65,283</b>	<b>\$ 161,975</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 4,500	\$ 96,892	\$ 3,493	\$ 1,493	\$ 162,176	\$ 65,283	\$ 161,975
Cash with fiscal agent	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 4,500</b>	<b>\$ 96,892</b>	<b>\$ 3,493</b>	<b>\$ 1,493</b>	<b>\$ 162,176</b>	<b>\$ 65,283</b>	<b>\$ 161,975</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ 1,493	\$ 162,176	\$ -	\$ -
Public safety	4,500	96,892	3,493	-	-	65,283	161,975
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 4,500</b>	<b>\$ 96,892</b>	<b>\$ 3,493</b>	<b>\$ 1,493</b>	<b>\$ 162,176</b>	<b>\$ 65,283</b>	<b>\$ 161,975</b>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	GAL/CASA User's Fees	Rainy Day	Plat Book Fee	Community Correction House Arrest	Supplemental Public Defender	Misdemeanor Fund	Data Processing Equipment
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	87,532	-
Charges for services	-	-	25,184	77,485	-	-	480
Fines and forfeits	-	-	-	172,406	6,221	-	-
Other	-	-	-	7,795	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>25,184</b>	<b>257,686</b>	<b>6,221</b>	<b>87,532</b>	<b>480</b>
<b>Disbursements:</b>							
General government	-	9,851	-	-	-	-	695
Public safety	-	-	-	135,506	39,302	46,678	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>9,851</b>	<b>-</b>	<b>135,506</b>	<b>39,302</b>	<b>46,678</b>	<b>695</b>
<b>Excess (deficiency) of revenue over (under) disbursements</b>	<b>-</b>	<b>(9,851)</b>	<b>25,184</b>	<b>122,180</b>	<b>(33,081)</b>	<b>40,854</b>	<b>(215)</b>
<b>Other financing sources (uses)</b>							
Transfers in	-	1,250,000	-	4,254	-	175,064	-
Transfers out	-	(1,000,000)	-	(3,500)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>754</b>	<b>-</b>	<b>175,064</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses</b>	<b>-</b>	<b>240,149</b>	<b>25,184</b>	<b>122,934</b>	<b>(33,081)</b>	<b>215,918</b>	<b>(215)</b>
<b>Cash and investment fund balance - beginning</b>	<b>678</b>	<b>688,707</b>	<b>122,530</b>	<b>144,941</b>	<b>59,617</b>	<b>-</b>	<b>1,210</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 678</b>	<b>\$ 928,856</b>	<b>\$ 147,714</b>	<b>\$ 267,875</b>	<b>\$ 26,536</b>	<b>\$ 215,918</b>	<b>\$ 995</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 678	\$ 928,856	\$ 147,714	\$ 267,875	\$ 26,536	\$ 215,918	\$ 995
Cash with fiscal agent	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 678</b>	<b>\$ 928,856</b>	<b>\$ 147,714</b>	<b>\$ 267,875</b>	<b>\$ 26,536</b>	<b>\$ 215,918</b>	<b>\$ 995</b>
<b>Cash and Investment Fund Balance - December 31</b>							
<b>Restricted for:</b>							
General government	\$ -	\$ -	\$ 147,714	\$ -	\$ -	\$ -	\$ 995
Public safety	678	-	-	267,875	26,536	215,918	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	928,856	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 678</b>	<b>\$ 928,856</b>	<b>\$ 147,714</b>	<b>\$ 267,875</b>	<b>\$ 26,536</b>	<b>\$ 215,918</b>	<b>\$ 995</b>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Family Support Impact	GAL/CASA	Drug Free Community	Council Donation	GIS Electronic Map	Drug Free Community	Drug Abuse Resistance Education
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	23,633	-	-	94,397	-	-
Charges for services	-	-	-	-	3,315	-	-
Fines and forfeits	-	450	-	-	-	113,623	-
Other	-	191	4,091	-	2,560	-	9,355
<b>Total receipts</b>	<b>-</b>	<b>24,274</b>	<b>4,091</b>	<b>-</b>	<b>100,272</b>	<b>113,623</b>	<b>9,355</b>
Disbursements:							
General government	-	75,961	-	-	165,759	-	-
Public safety	-	-	5,576	-	-	102,535	6,610
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>75,961</b>	<b>5,576</b>	<b>-</b>	<b>165,759</b>	<b>102,535</b>	<b>6,610</b>
Excess (deficiency) of revenue over (under) disbursements	-	(51,687)	(1,485)	-	(65,487)	11,088	2,745
Other financing sources (uses)							
Transfers in	-	70,764	-	-	-	-	-
Transfers out	-	(22,199)	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>48,565</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(3,122)	(1,485)	-	(65,487)	11,088	2,745
Cash and investment fund balance - beginning	10,209	40,127	2,986	500	67,297	33,770	137
Cash and investment fund balance - ending	<u>\$ 10,209</u>	<u>\$ 37,005</u>	<u>\$ 1,501</u>	<u>\$ 500</u>	<u>\$ 1,810</u>	<u>\$ 44,858</u>	<u>\$ 2,882</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 10,209	\$ 37,005	\$ 1,501	\$ 500	\$ 1,810	\$ 44,858	\$ 2,882
Cash with fiscal agent	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<u>\$ 10,209</u>	<u>\$ 37,005</u>	<u>\$ 1,501</u>	<u>\$ 500</u>	<u>\$ 1,810</u>	<u>\$ 44,858</u>	<u>\$ 2,882</u>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ 500	\$ 1,810	\$ -	\$ -
Public safety	10,209	37,005	1,501	-	-	44,858	2,882
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 10,209</u>	<u>\$ 37,005</u>	<u>\$ 1,501</u>	<u>\$ 500</u>	<u>\$ 1,810</u>	<u>\$ 44,858</u>	<u>\$ 2,882</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	EMS Pension Supplement	Sheriff's Photo	Community Corrections Juvenile	Corrections Jail	Gas Award	EMS Capital Improvement	HAVA Title 3
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	70,684	-	-	-	410,600
Charges for services	161,499	1,173	-	-	-	165,640	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>161,499</b>	<b>1,173</b>	<b>70,684</b>	<b>-</b>	<b>-</b>	<b>165,640</b>	<b>410,600</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	77,715	-	70,503	5,874	-	179,459	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>77,715</b>	<b>-</b>	<b>70,503</b>	<b>5,874</b>	<b>-</b>	<b>179,459</b>	<b>-</b>
Excess (deficiency) of revenue over (under) disbursements	83,784	1,173	181	(5,874)	-	(13,819)	410,600
Other financing sources (uses)							
Transfers in	-	-	3,500	-	2,200	-	-
Transfers out	-	-	(3,500)	(175,064)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(175,064)</b>	<b>2,200</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	83,784	1,173	181	(180,938)	2,200	(13,819)	410,600
Cash and investment fund balance - beginning	403,511	3,231	7,042	180,948	-	119,465	-
<b>Cash and investment fund balance - ending</b>	<b>\$ 487,295</b>	<b>\$ 4,404</b>	<b>\$ 7,223</b>	<b>\$ 10</b>	<b>\$ 2,200</b>	<b>\$ 105,646</b>	<b>\$ 410,600</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 487,295	\$ 4,404	\$ 7,223	\$ 10	\$ 2,200	\$ 105,646	\$ 410,600
Cash with fiscal agent	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 487,295</b>	<b>\$ 4,404</b>	<b>\$ 7,223</b>	<b>\$ 10</b>	<b>\$ 2,200</b>	<b>\$ 105,646</b>	<b>\$ 410,600</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 410,600
Public safety	487,295	4,404	7,223	10	2,200	105,646	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 487,295</b>	<b>\$ 4,404</b>	<b>\$ 7,223</b>	<b>\$ 10</b>	<b>\$ 2,200</b>	<b>\$ 105,646</b>	<b>\$ 410,600</b>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	HAVA Section 102	Animal Welfare	Juvenile Justice Delinquency Prevention	Drug Court User Fees	Metro Planning Organization	Jury Fee	Kiwanis Club Shots for Tots
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	319,200	-	14,710	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,240	-	22,602	-
Other	-	-	-	-	-	154	300
<b>Total receipts</b>	<b>319,200</b>	<b>-</b>	<b>14,710</b>	<b>1,240</b>	<b>-</b>	<b>22,756</b>	<b>300</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	16,887	-	-	20,498	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>16,887</b>	<b>-</b>	<b>-</b>	<b>20,498</b>	<b>-</b>
Excess (deficiency) of revenue over (under) disbursements	319,200	-	(2,177)	1,240	-	2,258	300
Other financing sources (uses)							
Transfers in	-	-	-	355	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>355</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	319,200	-	(2,177)	1,595	-	2,258	300
Cash and investment fund balance - beginning	-	360	2,177	-	60	41,270	512
Cash and investment fund balance - ending	<u>\$ 319,200</u>	<u>\$ 360</u>	<u>\$ -</u>	<u>\$ 1,595</u>	<u>\$ 60</u>	<u>\$ 43,528</u>	<u>\$ 812</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 319,200	\$ 360	\$ -	\$ 1,595	\$ 60	\$ 43,528	\$ 812
Cash with fiscal agent	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 319,200</b>	<b>\$ 360</b>	<b>\$ -</b>	<b>\$ 1,595</b>	<b>\$ 60</b>	<b>\$ 43,528</b>	<b>\$ 812</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ 319,200	\$ -	\$ -	\$ -	\$ 60	\$ -	\$ -
Public safety	-	360	-	1,595	-	43,528	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	812
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 319,200</b>	<b>\$ 360</b>	<b>\$ -</b>	<b>\$ 1,595</b>	<b>\$ 60</b>	<b>\$ 43,528</b>	<b>\$ 812</b>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Community Service Adult	Clerk's Record Perpetuation	Juvenile DUI Grant	Local Law Enforcement Block Grant 2	County Medical Inmate Care	Police Equipment Block Grant	Center Township Assessor Copy
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	36,225	-	-	1,684	-
Charges for services	-	14,680	-	-	7,776	-	1,797
Fines and forfeits	84,864	-	-	-	-	-	-
Other	4,853	-	-	365	-	-	-
<b>Total receipts</b>	<b>89,717</b>	<b>14,680</b>	<b>36,225</b>	<b>365</b>	<b>7,776</b>	<b>1,684</b>	<b>1,797</b>
<b>Disbursements:</b>							
General government	-	6,307	-	-	-	-	730
Public safety	64,177	-	31,853	25,244	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>64,177</b>	<b>6,307</b>	<b>31,853</b>	<b>25,244</b>	<b>-</b>	<b>-</b>	<b>730</b>
<b>Excess (deficiency) of revenue over (under) disbursements</b>	<b>25,540</b>	<b>8,373</b>	<b>4,372</b>	<b>(24,879)</b>	<b>7,776</b>	<b>1,684</b>	<b>1,067</b>
<b>Other financing sources (uses)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(2,200)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(2,200)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses</b>	<b>25,540</b>	<b>8,373</b>	<b>2,172</b>	<b>(24,879)</b>	<b>7,776</b>	<b>1,684</b>	<b>1,067</b>
Cash and investment fund balance - beginning	115,782	13,106	2,475	25,329	35,290	-	1,236
Cash and investment fund balance - ending	<u>\$ 141,322</u>	<u>\$ 21,479</u>	<u>\$ 4,647</u>	<u>\$ 450</u>	<u>\$ 43,066</u>	<u>\$ 1,684</u>	<u>\$ 2,303</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 141,322	\$ 21,479	\$ 4,647	\$ 450	\$ 43,066	\$ 1,684	\$ 2,303
Cash with fiscal agent	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<u>\$ 141,322</u>	<u>\$ 21,479</u>	<u>\$ 4,647</u>	<u>\$ 450</u>	<u>\$ 43,066</u>	<u>\$ 1,684</u>	<u>\$ 2,303</u>
<b>Cash and Investment Fund Balance - December 31</b>							
<b>Restricted for:</b>							
General government	\$ -	\$ 21,479	\$ -	\$ -	\$ -	\$ -	\$ 2,303
Public safety	141,322	-	4,647	450	43,066	1,684	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 141,322</u>	<u>\$ 21,479</u>	<u>\$ 4,647</u>	<u>\$ 450</u>	<u>\$ 43,066</u>	<u>\$ 1,684</u>	<u>\$ 2,303</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	DCCC Ready For Life	Sheriff's Donations	Adult Probation Administration Fee	Juvenile Probation Administration Fee	Community Corrections Substance Abuse	Coroner's Copy Fee	Tax County Lease Rental
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,471,686
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	176,479
Charges for services	-	-	-	-	-	332	-
Fines and forfeits	-	-	33,299	7,319	75,186	-	-
Other	-	15,840	-	-	1,130	-	-
Total receipts	-	15,840	33,299	7,319	76,316	332	1,648,165
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	6	20,064	-	-	59,996	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	1,193,100
Interest	-	-	-	-	-	-	505,370
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
Total disbursements	6	20,064	-	-	59,996	-	1,698,470
Excess (deficiency) of revenue over (under) disbursements	(6)	(4,224)	33,299	7,319	16,320	332	(50,305)
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(64,080)
Total other financing sources (uses)	-	-	-	-	-	-	(64,080)
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(6)	(4,224)	33,299	7,319	16,320	332	(114,385)
Cash and investment fund balance - beginning	6	9,034	40,464	7,265	35,021	3,374	304,383
Cash and investment fund balance - ending	\$ -	\$ 4,810	\$ 73,763	\$ 14,584	\$ 51,341	\$ 3,706	\$ 189,998
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ 4,810	\$ 73,763	\$ 14,584	\$ 51,341	\$ 3,706	\$ 189,998
Cash with fiscal agent	-	-	-	-	-	-	-
Total cash and investment assets - December 31	\$ -	\$ 4,810	\$ 73,763	\$ 14,584	\$ 51,341	\$ 3,706	\$ 189,998
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,706	\$ -
Public safety	-	4,810	73,763	14,584	51,341	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	189,998
Other purposes	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ -	\$ 4,810	\$ 73,763	\$ 14,584	\$ 51,341	\$ 3,706	\$ 189,998

DELAWARE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	COIT Bond 1	Mun-Del Lease Payments	Nebo Road TIF	Daleville TIF Bond	TIF Allocation	Park One TIF	Emergency Management Grant
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ 263	\$ 582,305	\$ 1,227,114	\$ 309,905	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	4,578	9,647	21,846	286,763
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	429
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>263</b>	<b>586,883</b>	<b>1,236,761</b>	<b>331,751</b>	<b>287,192</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	1,014,967
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	110,000	-	-	-
Interest	-	-	-	163,718	-	2,000	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>273,718</b>	<b>-</b>	<b>2,000</b>	<b>1,014,967</b>
Excess (deficiency) of revenue over (under) disbursements	-	-	263	313,165	1,236,761	329,751	(727,775)
<b>Other financing sources (uses)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	(1,326,967)	-	-	-	(429,856)	(54,683)	-
<b>Total other financing sources (uses)</b>	<b>(1,326,967)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(429,856)</b>	<b>(54,683)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(1,326,967)	-	263	313,165	806,905	275,068	(727,775)
Cash and investment fund balance - beginning	1,326,967	131,178	-	2,019,089	2,512,685	193,703	742,795
Cash and investment fund balance - ending	\$ -	\$ 131,178	\$ 263	\$ 2,332,254	\$ 3,319,590	\$ 468,771	\$ 15,020
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ 131,178	\$ 263	\$ 2,332,254	\$ 3,319,590	\$ 468,771	\$ 15,020
Cash with fiscal agent	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ -</b>	<b>\$ 131,178</b>	<b>\$ 263</b>	<b>\$ 2,332,254</b>	<b>\$ 3,319,590</b>	<b>\$ 468,771</b>	<b>\$ 15,020</b>
<b>Cash and Investment Fund Balance - December 31</b>							
<b>Restricted for:</b>							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	15,020
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service	-	131,178	-	2,332,254	3,319,590	468,771	-
Other purposes	-	-	263	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ -</b>	<b>\$ 131,178</b>	<b>\$ 263</b>	<b>\$ 2,332,254</b>	<b>\$ 3,319,590</b>	<b>\$ 468,771</b>	<b>\$ 15,020</b>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Cumulative Bridge	Cumulative Building	General Drain Improvement	Drainage Maintenance	Excess Tax Levy	County Economic Development Distribution	Park One Capital Account
<b>Receipts:</b>							
Taxes	\$ 2,306,923	\$ -	\$ -	\$ -	\$ -	\$ 1,921,819	\$ -
Special assessments	-	-	171,655	579,593	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	610,930	-	-	59,886	-	153,984	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	113,049	-	39,751	-	41,290	3,749	618
<b>Total receipts</b>	<b>3,030,902</b>	<b>-</b>	<b>211,406</b>	<b>639,479</b>	<b>41,290</b>	<b>2,079,552</b>	<b>618</b>
<b>Disbursements:</b>							
General government	2,989,454	-	-	578,314	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	2,251,576	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	1,894	-	6,777	-	-	403,128	1,400
<b>Capital outlay:</b>							
Special assessments	-	-	642,062	-	-	-	-
<b>Total disbursements</b>	<b>2,991,348</b>	<b>-</b>	<b>648,839</b>	<b>578,314</b>	<b>-</b>	<b>2,654,704</b>	<b>1,400</b>
Excess (deficiency) of revenue over (under) disbursements	39,554	-	(437,433)	61,165	41,290	(575,152)	(782)
<b>Other financing sources (uses)</b>							
Transfers in	2,600	-	568,362	271,692	1,130,808	-	-
Transfers out	(87,759)	-	(275,392)	(568,362)	-	(40,000)	-
<b>Total other financing sources (uses)</b>	<b>(85,159)</b>	<b>-</b>	<b>292,970</b>	<b>(296,670)</b>	<b>1,130,808</b>	<b>(40,000)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(45,605)	-	(144,463)	(235,505)	1,172,098	(615,152)	(782)
Cash and investment fund balance - beginning	3,966,395	5,008	1,209,878	1,140,505	-	1,933,169	25,030
Cash and investment fund balance - ending	<u>\$ 3,920,790</u>	<u>\$ 5,008</u>	<u>\$ 1,065,415</u>	<u>\$ 905,000</u>	<u>\$ 1,172,098</u>	<u>\$ 1,318,017</u>	<u>\$ 24,248</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ 3,920,790	\$ 5,008	\$ 1,065,415	\$ 905,000	\$ 1,172,098	\$ 1,318,017	\$ -
Cash with fiscal agent	-	-	-	-	-	-	24,248
<b>Total cash and investment assets - December 31</b>	<u><b>\$ 3,920,790</b></u>	<u><b>\$ 5,008</b></u>	<u><b>\$ 1,065,415</b></u>	<u><b>\$ 905,000</b></u>	<u><b>\$ 1,172,098</b></u>	<u><b>\$ 1,318,017</b></u>	<u><b>\$ 24,248</b></u>
<b>Cash and Investment Fund Balance - December 31</b>							
<b>Restricted for:</b>							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	24,248
Debt service	-	-	-	-	-	-	-
Other purposes	3,920,790	5,008	1,065,415	905,000	1,172,098	1,318,017	-
<b>Total cash and investment fund balance - December 31</b>	<u><b>\$ 3,920,790</b></u>	<u><b>\$ 5,008</b></u>	<u><b>\$ 1,065,415</b></u>	<u><b>\$ 905,000</b></u>	<u><b>\$ 1,172,098</b></u>	<u><b>\$ 1,318,017</b></u>	<u><b>\$ 24,248</b></u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Park One Bond and Interest	Park One Capital Interest	Park One Debt Reserve	Morrison Road Junior Issue Capital Account	Morrison Road Junior Issue Debt Reserve	Morrison Road Junior Issue Bond and Interest	Morrison Road Capital Account
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	123	367	4,333	235	5,131	-	2,010
<b>Total receipts</b>	<b>123</b>	<b>367</b>	<b>4,333</b>	<b>235</b>	<b>5,131</b>	<b>-</b>	<b>2,010</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	65,000	-
Interest	102,000	-	-	1,500	-	113,250	1,500
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>102,000</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>178,250</b>	<b>1,500</b>
Excess (deficiency) of revenue over (under) disbursements	(101,877)	367	4,333	(1,265)	5,131	(178,250)	510
Other financing sources (uses)							
Transfers in	102,848	-	-	1,500	-	178,250	1,500
Transfers out	-	(43,831)	(4,333)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>102,848</b>	<b>(43,831)</b>	<b>(4,333)</b>	<b>1,500</b>	<b>-</b>	<b>178,250</b>	<b>1,500</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	971	(43,464)	-	235	5,131	-	2,010
Cash and investment fund balance - beginning	1,386	43,464	170,000	9,714	211,846	-	82,992
Cash and investment fund balance - ending	<u>\$ 2,357</u>	<u>\$ -</u>	<u>\$ 170,000</u>	<u>\$ 9,949</u>	<u>\$ 216,977</u>	<u>\$ -</u>	<u>\$ 85,002</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	2,357	-	170,000	9,949	216,977	-	85,002
<b>Total cash and investment assets - December 31</b>	<b>\$ 2,357</b>	<b>\$ -</b>	<b>\$ 170,000</b>	<b>\$ 9,949</b>	<b>\$ 216,977</b>	<b>\$ -</b>	<b>\$ 85,002</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	9,949	-	-	85,002
Debt service	2,357	-	170,000	-	216,977	-	-
Other purposes	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 2,357</b>	<b>\$ -</b>	<b>\$ 170,000</b>	<b>\$ 9,949</b>	<b>\$ 216,977</b>	<b>\$ -</b>	<b>\$ 85,002</b>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Morrison Road Debt Reserve	Morrison Road Bond and Interest	Civic Center Authority	Jail Commissary	Convention and Tourism	Totals
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ 1,725,686	\$ -	\$ 452,702	\$ 11,608,472
Special assessments	-	-	-	-	-	751,248
Licenses and permits	-	-	-	-	-	197,899
Intergovernmental	-	-	-	-	-	8,949,975
Charges for services	-	-	-	37,912	-	880,958
Fines and forfeits	-	-	-	-	-	1,017,237
Other	6,974	-	3,527	-	4,354	635,468
<b>Total receipts</b>	<b>6,974</b>	<b>-</b>	<b>1,729,213</b>	<b>37,912</b>	<b>457,056</b>	<b>24,041,257</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	4,549,735
Public safety	-	-	-	39,772	-	3,443,219
Highways and streets	-	-	-	-	-	4,202,735
Health and welfare	-	-	-	-	-	2,133,314
Culture and recreation	-	-	1,584,711	-	449,420	2,034,131
Urban redevelopment and housing	-	-	-	-	-	2,251,576
<b>Debt service:</b>						
Principal	-	116,000	-	-	-	1,484,100
Interest	-	132,606	-	-	-	1,435,143
<b>Capital outlay:</b>						
Special assessments	-	-	-	-	-	642,062
<b>Total disbursements</b>	<b>-</b>	<b>248,606</b>	<b>1,584,711</b>	<b>39,772</b>	<b>449,420</b>	<b>22,176,015</b>
<b>Excess (deficiency) of revenue over (under) disbursements</b>	<b>6,974</b>	<b>(248,606)</b>	<b>144,502</b>	<b>(1,860)</b>	<b>7,636</b>	<b>1,865,242</b>
<b>Other financing sources (uses)</b>						
Transfers in	-	248,606	-	-	15,000	5,088,361
Transfers out	-	-	-	-	-	(6,150,855)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>248,606</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>(1,062,494)</b>
<b>Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses</b>	<b>6,974</b>	<b>-</b>	<b>144,502</b>	<b>(1,860)</b>	<b>22,636</b>	<b>802,748</b>
Cash and investment fund balance - beginning	287,986	-	292,125	9,017	81,695	25,221,771
<b>Cash and investment fund balance - ending</b>	<b>294,960</b>	<b>-</b>	<b>436,627</b>	<b>7,157</b>	<b>104,331</b>	<b>26,024,519</b>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ 436,627	\$ 7,157	\$ 104,331	\$ 25,221,026
Cash with fiscal agent	294,960	-	-	-	-	803,493
<b>Total cash and investment assets - December 31</b>	<b>294,960</b>	<b>-</b>	<b>436,627</b>	<b>7,157</b>	<b>104,331</b>	<b>26,024,519</b>
<b>Cash and Investment Fund Balance - December 31</b>						
<b>Restricted for:</b>						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,644,268
Public safety	-	-	-	7,157	-	2,569,183
Highways and streets	-	-	-	-	-	1,473,513
Health and welfare	-	-	-	-	-	1,000,595
Culture and recreation	-	-	436,627	-	104,331	711,932
Urban redevelopment and housing	-	-	-	-	-	119,199
Debt service	294,960	-	-	-	-	7,126,085
Other purposes	-	-	-	-	-	9,379,744
<b>Total cash and investment fund balance - December 31</b>	<b>294,960</b>	<b>-</b>	<b>436,627</b>	<b>7,157</b>	<b>104,331</b>	<b>26,024,519</b>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 INTERNAL SERVICE FUNDS  
 As of and for the Year Ended December 31, 2005

	Employee's Benefit Trust	Employee Longevity	Total
Operating receipts:			
Insurance proceeds	\$ 225,083	\$ -	\$ 225,083
Employer contributions	<u>5,864,345</u>	<u>1,002,035</u>	<u>6,866,380</u>
Total operating receipts	<u>6,089,428</u>	<u>1,002,035</u>	<u>7,091,463</u>
Operating disbursements:			
Salaries and wages	-	712,440	712,440
Insurance disbursements	<u>5,380,200</u>	<u>-</u>	<u>5,380,200</u>
Total operating disbursements	<u>5,380,200</u>	<u>712,440</u>	<u>6,092,640</u>
Excess of receipts over disbursements	<u>709,228</u>	<u>289,595</u>	<u>998,823</u>
Nonoperating receipts:			
Interest and investment receipts	<u>11,593</u>	<u>38,486</u>	<u>50,079</u>
Excess of receipts over disbursements and nonoperating receipts	720,821	328,081	1,048,902
Transfers out	<u>-</u>	<u>(14,300)</u>	<u>(14,300)</u>
Excess of receipts over disbursements and transfers out	720,821	313,781	1,034,602
Cash and investment fund balance - beginning	<u>640,534</u>	<u>399,533</u>	<u>1,040,067</u>
Cash and investment fund balance - ending	<u>\$ 1,361,355</u>	<u>\$ 713,314</u>	<u>\$ 2,074,669</u>
<u>Cash and Investment Assets - December 31</u>			
Restricted assets:			
Cash and investments	<u>\$ 1,361,355</u>	<u>\$ 713,314</u>	<u>\$ 2,074,669</u>
<u>Cash and Investment Fund Balance - December 31</u>			
Restricted for:			
Other purposes	<u>\$ 1,361,355</u>	<u>\$ 713,314</u>	<u>\$ 2,074,669</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 PENSION TRUST FUNDS  
 For The Year Ended December 31, 2005

	Sheriff's Pension Trust	EMS Pension Trust	Total
	<u>          </u>	<u>          </u>	<u>          </u>
Additions:			
Contributions:			
Employer	\$ 58,939	\$ 71,310	\$ 130,249
Plan members	<u>          -</u>	<u>46,584</u>	<u>46,584</u>
Total contributions	<u>58,939</u>	<u>117,894</u>	<u>176,833</u>
Investment receipts:			
Net increase in investments	784,460	10,279	794,739
Interest	299,133	1,954	301,087
Dividends	<u>6,582</u>	<u>24,236</u>	<u>30,818</u>
Total investment receipts	<u>1,090,175</u>	<u>36,469</u>	<u>1,126,644</u>
Total additions	<u>1,149,114</u>	<u>154,363</u>	<u>1,303,477</u>
Deductions:			
Benefits	369,198	58,556	427,754
Administrative and general	<u>163,858</u>	<u>8,479</u>	<u>172,337</u>
Total deductions	<u>533,056</u>	<u>67,035</u>	<u>600,091</u>
Excess of total additions over total deductions	616,058	87,328	703,386
Cash and investment fund balance - beginning	<u>9,468,983</u>	<u>671,455</u>	<u>10,140,438</u>
Cash and investment fund balance - ending	<u>\$ 10,085,041</u>	<u>\$ 758,783</u>	<u>\$ 10,843,824</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005

	Health Care for the Indigent	Riverboat Taxes	TMA Audit	Medical Assistance to Wards	Payroll	Welfare Trust	Congressional Interest
Additions:							
Agency fund additions	<u>987,875</u>	<u>748,927</u>	<u>-</u>	<u>51,993</u>	<u>25,863,106</u>	<u>54,484</u>	<u>602</u>
Deductions:							
Agency fund deductions	<u>987,875</u>	<u>748,927</u>	<u>52,800</u>	<u>51,993</u>	<u>25,884,256</u>	<u>40,925</u>	<u>730</u>
Excess (deficiency) of total additions over (under) total deductions	-	-	(52,800)	-	(21,150)	13,559	(128)
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>82,069</u>	<u>-</u>	<u>242,105</u>	<u>1,636</u>	<u>6,916</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,269</u>	<u>\$ -</u>	<u>\$ 220,955</u>	<u>\$ 15,195</u>	<u>\$ 6,788</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Surplus Tax	Tax Sale Redemption	Tax Sale Surplus	Educational License Plate	Inheritance Tax	City and Town Court Costs
Additions:						
Agency fund additions	<u>385,874</u>	<u>1,045,942</u>	<u>2,537,419</u>	<u>8,925</u>	<u>2,422,434</u>	<u>15,608</u>
Deductions:						
Agency fund deductions	<u>471,248</u>	<u>1,046,512</u>	<u>4,059,884</u>	<u>6,131</u>	<u>1,962,934</u>	<u>-</u>
Excess (deficiency) of total additions over (under) total deductions	(85,374)	(570)	(1,522,465)	2,794	459,500	15,608
Cash and investment fund balance - beginning	<u>1,064,866</u>	<u>4,670</u>	<u>3,941,283</u>	<u>-</u>	<u>417,745</u>	<u>24,347</u>
Cash and investment fund balance - ending	<u>\$ 979,492</u>	<u>\$ 4,100</u>	<u>\$ 2,418,818</u>	<u>\$ 2,794</u>	<u>\$ 877,245</u>	<u>\$ 39,955</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Security Deposits	Children with Special Health Care Needs	Attorney Recovery Fees	Tax Sale Administration	Clerk of the Circuit Court	County Sheriff
Additions:						
Agency fund additions	500	151,981	3,999	24,624	12,449,477	1,551,367
Deductions:						
Agency fund deductions	-	151,981	3,999	24,624	12,877,584	1,546,044
Excess (deficiency) of total additions over (under) total deductions	500	-	-	-	(428,107)	5,323
Cash and investment fund balance - beginning	22,099	-	193	-	1,072,033	27,709
Cash and investment fund balance - ending	<u>\$ 22,599</u>	<u>\$ -</u>	<u>\$ 193</u>	<u>\$ -</u>	<u>\$ 643,926</u>	<u>\$ 33,032</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	County Treasurer	Sheriff's Inmate Trust	Probation	Tax Distribution	State Fines and Fees Payable	Total
Additions:						
Agency fund additions	<u>122,063,845</u>	<u>424,863</u>	<u>940</u>	<u>131,971,762</u>	<u>800,159</u>	<u>303,566,706</u>
Deductions:						
Agency fund deductions	<u>122,784,237</u>	<u>421,210</u>	<u>648</u>	<u>131,908,459</u>	<u>806,542</u>	<u>305,839,543</u>
Excess (deficiency) of total additions over (under) total deductions	(720,392)	3,653	292	63,303	(6,383)	(2,272,837)
Cash and investment fund balance - beginning	<u>2,448,897</u>	<u>6,815</u>	<u>2,513</u>	<u>778</u>	<u>67,423</u>	<u>9,434,097</u>
Cash and investment fund balance - ending	<u>\$ 1,728,505</u>	<u>\$ 10,468</u>	<u>\$ 2,805</u>	<u>\$ 64,081</u>	<u>\$ 61,040</u>	<u>\$ 7,161,260</u>

DELAWARE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 For The Year Ended December 31, 2005

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.

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year.) As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 2,523,523
Infrastructure	341,954,487
Buildings	45,352,976
Improvements other than buildings	128,495
Machinery and equipment	9,068,626
Construction in progress	<u>438,895</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 399,467,002</u>

<u>Primary Government</u>	<u>Ending Balance</u>
Business-type activities:	
Emergency 911:	
Capital assets, not being depreciated:	
Improvements other than buildings	\$ 52,984
Machinery and equipment	<u>1,269,123</u>
 Total Emergency 911 capital assets	 <u>\$ 1,322,107</u>

DELAWARE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 For The Year Ended December 31, 2005

CAPITAL LEASES

The County has entered into the following capital leases:

Description of Asset	Present Value of Net Minimum Lease Payments	Ending Balance	Due Within One Year
Justice Center	\$ 8,284,095	\$ 17,833,925	\$ 1,698,470
2004 EDIT Bond Lease	1,865,000	2,191,000	288,000
1998 EDIT Bond Lease	6,487,206	7,700,000	1,100,000
		Due Within One Year	
	Ending Balance	Ending Balance	Due Within One Year
Governmental activities:			
Notes and loans payable	\$ 816,158	\$ 193,297	
Bonds payable:			
General obligation bonds:			
Daleville TIF Bonds	2,290,000	115,000	
Park One TIF Bonds	1,700,000	-	
Morrison Road TIF Bonds	2,444,000	120,000	
Morrison Road TIF Bonds Junior Issue	1,855,000	70,000	
Total governmental activities long-term debt	<u>\$ 9,105,158</u>	<u>\$ 498,297</u>	

DELAWARE COUNTY  
OTHER REPORTS

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

Board of County Commissioners  
County Council  
County Auditor  
County Sheriff  
County Emergency Medical Services  
County Convention and Tourism  
County Building Commission  
County Probation Department  
County Redevelopment Commission

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

Compliance

We have audited the compliance of Delaware County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2005. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2005.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the County's management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

August 10, 2006

DELAWARE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2005

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Incentive Block Grants	16.523	03-JB-018	\$ 16,887
Local Law Enforcement Block Grant	16.592	2003-LB-BX-0003 2003-LB-BX-1433	19,419 <u>25,000</u>
Total for program			<u>44,419</u>
Bulletproof Vest Partnership Program	16.607	FY-05	<u>1,684</u>
Total for federal grantor agency			<u>62,990</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Federal Transit Metropolitan Planning Grants	20.505	FTA-05	<u>29,100</u>
Pass-Through City of Muncie DUI Task Force Indiana	20.XXX	154 AL-05-03,T-03,P-75	<u>8,050</u>
Traffic Safety Grant DUI	20.XXX	154AL-06-03-03-03	<u>1,050</u>
Total for federal grantor agency			<u>38,200</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Immunization Grant	93.268	IP117-2	<u>1,018,977</u>
Centers for Disease Control and Prevention	93.283	BPRS 117-4 2004 BPRS 117-4 2005	27,613 <u>18,679</u>
Total for program			<u>46,292</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	Prosecutor Clerk Court Costs Indirect Costs Incentive Payments	227,742 154,646 136,066 158,104 <u>90,972</u>
Total for program			<u>767,530</u>
Total for federal grantor agency			<u>1,832,799</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security State Domestic Preparedness Equipment Support Program 2004 Homeland Security Grant Program	97.004	FFY03 Part I Emergency Equipment FFY03 Part II FFY02 FFY04 FFY04	200,607 1,700 7,338 9,450 530,163 <u>69,743</u>
Law Enforcement Terrorism Prevention Program			
Total for program			<u>819,001</u>
State and Local Homeland Security Training	97.005	Planning Training	23,298 <u>3,924</u>
Total for program			<u>27,222</u>
Disaster Grants Public Assistance	97.036	035-US35XW-00 035-99035-00 035-U0360-00	57,583 86,659 <u>1,114,420</u>
Total for program			<u>1,258,662</u>
Hazard Mitigation Grant	97.039	FFY05	<u>223,597</u>
Emergency Performance Grants	97.042	2005	<u>97,663</u>
Community Emergency Response Teams	97.054	FY-04	<u>2,040</u>
Total for federal grantor agency			<u>2,428,185</u>
Total federal awards expended			<u>\$ 4,362,174</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

DELAWARE COUNTY  
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Delaware County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

DELAWARE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:  
 Material weaknesses identified? no  
 Reportable conditions identified that are not considered to be material weaknesses? none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:  
 Material weaknesses identified? no  
 Reportable conditions identified that are not considered to be material weaknesses? none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement
97.036	Disaster Grants Public Assistance

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

DELAWARE COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

DELAWARE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 10, 2006, with Thomas Bennington, President of the Board of County Commissioners; Joseph M. Russell, President of the County Council; Jane Lasater, Auditor; and Donna Patterson, Head Bookkeeper, Auditor's Office. Our audit disclosed no material items that warrant comment at this time.