

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

ANNUAL FINANCIAL REPORT

2009

DELAWARE COUNTY, INDIANA



FILED

08/18/2010

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Judy Rust	01-01-07 to 12-31-10
Treasurer	John Dorer	01-01-09 to 12-31-12
Clerk	Steven Craycraft	01-01-08 to 12-31-11
Sheriff	George Sheridan, Jr.	01-01-07 to 12-31-10
Recorder	Jane Lasater	01-01-07 to 12-31-10
President of the Board of County Commissioners	Todd Donati	01-01-09 to 12-31-10
President of the County Council	Christopher Matchett	01-01-09 to 12-31-10



STATE OF INDIANA
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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, 2009, 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.

Except as discussed in the following two paragraphs, 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 Delaware County 2007 Employee Health Benefits Trust is a separate entity established as a statutory trust under the laws of the State of Delaware. The County did not provide enough data concerning the trust to determine the proper presentation in the financial statements; therefore, none of the transactions of the Trust are included in the financial statements.

In our opinion, except that the omission of the data referred to above does not allow proper presentation, 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, each major fund, and the aggregate remaining fund information of the County as of December 31, 2009, 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 June 16, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting

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

and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. 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.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subjected to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress 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, Schedule of Contributions From the Employer and Other Contributing Entities, 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 required parts 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

June 16, 2010



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS 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 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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 16, 2010. The opinions to the financial statements were qualified due to not being able to determine the proper presentation of the Delaware County 2007 Employee Health Benefits Trust. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we considered to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in items 2009-1 and 2009-2 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, of the significant deficiencies described above, we consider item 2009-1 to be a material weakness.

Compliance and Other Matters

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 grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we reported to management in a separate letter dated June 16, 2010.

The County's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, the County Commissioners, 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

June 16, 2010

DELAWARE COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2009

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		Totals
					Governmental Activities	Business-Type Activities	
Primary government:							
Governmental activities:							
General government	\$ 24,353,779	\$ 2,328,646	\$ -	\$ -	\$ (22,025,133)	\$ -	\$ (22,025,133)
Public safety	15,830,514	5,955,486	1,717,309	153,630	(8,004,089)	-	(8,004,089)
Highways and streets	8,121,049	-	2,807,143	878,590	(4,435,316)	-	(4,435,316)
Health and welfare	1,734,083	344,255	1,641,243	-	251,415	-	251,415
Economic development	3,701,144	-	-	-	(3,701,144)	-	(3,701,144)
Culture and recreation	515,819	323,247	-	-	(192,572)	-	(192,572)
Principal and interest on indebtedness	7,746,131	-	-	-	(7,746,131)	-	(7,746,131)
Total governmental activities	<u>62,002,519</u>	<u>8,951,634</u>	<u>6,165,695</u>	<u>1,032,220</u>	<u>(45,852,970)</u>	<u>-</u>	<u>(45,852,970)</u>
Business-type activities:							
Storm Water Utility	<u>270,724</u>	<u>276,756</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,032</u>	<u>6,032</u>
Total primary government	<u>\$ 62,273,243</u>	<u>\$ 9,228,390</u>	<u>\$ 6,165,695</u>	<u>\$ 1,032,220</u>	<u>\$ (45,852,970)</u>	<u>\$ 6,032</u>	<u>\$ (45,846,938)</u>
General receipts:							
Property taxes					27,593,823	-	27,593,823
Income taxes					7,213,366	-	7,213,366
Intergovernmental					2,549,841	-	2,549,841
Other local sources					2,711,198	-	2,711,198
Net proceeds from borrowings					8,400,000	-	8,400,000
Grants and contributions not restricted to specific programs					120,536	-	120,536
Investment earnings					486,967	-	486,967
Total general receipts, special items, and transfers					<u>49,075,731</u>	<u>-</u>	<u>49,075,731</u>
Change in net assets					3,222,761	6,032	3,228,793
Net assets - beginning					<u>48,478,286</u>	<u>232,320</u>	<u>48,710,606</u>
Net assets - ending					<u>\$ 51,701,047</u>	<u>\$ 238,352</u>	<u>\$ 51,939,399</u>
Assets							
Cash and investments					\$ 41,370,264	\$ 238,352	\$ 41,608,616
Restricted assets:							
Cash and investments					<u>10,330,783</u>	<u>-</u>	<u>10,330,783</u>
Total assets					<u>\$ 51,701,047</u>	<u>\$ 238,352</u>	<u>\$ 51,939,399</u>
Net Assets							
Restricted for:							
General government					\$ 1,273,557	\$ -	\$ 1,273,557
Public safety					1,071,341	-	1,071,341
Highways and streets					1,019,945	-	1,019,945
Health and welfare					486,696	-	486,696
Debt service					983,187	-	983,187
Capital outlay					5,496,057	-	5,496,057
Unrestricted					<u>41,370,264</u>	<u>238,352</u>	<u>41,608,616</u>
Total net assets					<u>\$ 51,701,047</u>	<u>\$ 238,352</u>	<u>\$ 51,939,399</u>

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, 2009

	General	Rainy Day	TIF Allocation	Other Governmental Funds	Totals
Receipts:					
Taxes	\$ 21,208,598	\$ -	\$ 1,753,673	\$ 11,844,918	\$ 34,807,189
Special assessments	-	-	-	843,939	843,939
Licenses and permits	57,184	-	-	181,173	238,357
Intergovernmental	2,858,656	126,193	12,925	6,751,872	9,749,646
Charges for services	3,212,424	-	-	2,679,978	5,892,402
Fines and forfeits	499,467	-	-	1,436,624	1,936,091
Other	859,108	4,700	3,048	524,830	1,391,686
	<u>28,695,437</u>	<u>130,893</u>	<u>1,769,646</u>	<u>24,263,334</u>	<u>54,859,310</u>
Total receipts					
Disbursements:					
General government	18,293,373	300,000	-	1,828,466	20,421,839
Public safety	11,182,113	-	-	3,587,154	14,769,267
Highways and streets	109,297	-	-	4,561,046	4,670,343
Health and welfare	338,842	-	-	1,356,290	1,695,132
Economic development	-	-	2,588,427	191,373	2,779,800
Culture and recreation	220,729	-	-	157,119	377,848
Debt service:					
Principal	975,000	-	-	5,756,545	6,731,545
Interest	31,502	-	-	983,084	1,014,586
Capital outlay:					
General government	470,469	924,846	-	1,508,639	2,903,954
Public safety	117,453	-	-	943,794	1,061,247
Highways and streets	1,893	-	-	3,448,813	3,450,706
Health and welfare	-	-	-	38,951	38,951
Economic development	-	-	-	921,344	921,344
Culture and recreation	-	-	-	137,971	137,971
	<u>31,740,671</u>	<u>1,224,846</u>	<u>2,588,427</u>	<u>25,420,589</u>	<u>60,974,533</u>
Total disbursements					
Excess (deficiency) of receipts over disbursements	<u>(3,045,234)</u>	<u>(1,093,953)</u>	<u>(818,781)</u>	<u>(1,157,255)</u>	<u>(6,115,223)</u>
Other financing sources (uses):					
Net proceeds from borrowings	7,727,112	-	-	672,888	8,400,000
Transfers in	141,071	9,091,831	-	10,203,856	19,436,758
Transfers out	(237,137)	(32,400)	(506,415)	(18,660,806)	(19,436,758)
Other receipts	1,839,747	-	-	30,383	1,870,130
	<u>9,470,793</u>	<u>9,059,431</u>	<u>(506,415)</u>	<u>(7,753,679)</u>	<u>10,270,130</u>
Total other financing sources (uses)					
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,425,559	7,965,478	(1,325,196)	(8,910,934)	4,154,907
Cash and investment fund balance - beginning	<u>4,974,538</u>	<u>1,932,745</u>	<u>8,512,051</u>	<u>30,409,652</u>	<u>45,828,986</u>
Cash and investment fund balance - ending	<u>\$ 11,400,097</u>	<u>\$ 9,898,223</u>	<u>\$ 7,186,855</u>	<u>\$ 21,498,718</u>	49,983,893
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.					<u>1,717,154</u>
Net assets of governmental activities					<u>\$ 51,701,047</u>
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ 11,400,097	\$ 9,898,223	\$ 7,186,855	\$ 11,167,935	\$ 39,653,110
Restricted assets:					
Cash and investments	-	-	-	10,330,783	10,330,783
Total cash and investment assets - ending	<u>\$ 11,400,097</u>	<u>\$ 9,898,223</u>	<u>\$ 7,186,855</u>	<u>\$ 21,498,718</u>	<u>\$ 49,983,893</u>
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ 1,273,557	\$ 1,273,557
Public safety	-	-	-	1,071,341	1,071,341
Highways and streets	-	-	-	1,019,945	1,019,945
Health and welfare	-	-	-	486,696	486,696
Debt service	-	-	-	983,187	983,187
Capital outlay	-	-	-	5,496,057	5,496,057
Unrestricted	<u>11,400,097</u>	<u>9,898,223</u>	<u>7,186,855</u>	<u>11,167,935</u>	<u>39,653,110</u>
Total cash and investment fund balance - ending	<u>\$ 11,400,097</u>	<u>\$ 9,898,223</u>	<u>\$ 7,186,855</u>	<u>\$ 21,498,718</u>	<u>\$ 49,983,893</u>

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, 2009

	Storm Water Utility	Internal Service Funds
Operating receipts:		
Unmetered/flat rate	\$ 236,210	\$ -
Interfund loan proceeds	-	7,884,457
Miscellaneous	<u>40,546</u>	<u>91,880</u>
Total operating receipts	<u>276,756</u>	<u>7,976,337</u>
Operating disbursements:		
Salaries and wages	61,588	536,300
Employee pensions and benefits	26,412	8,376,143
Material and supplies	93,254	-
Contractual services	88,324	-
Administration and general	941	-
Miscellaneous	<u>205</u>	<u>-</u>
Total operating disbursements	<u>270,724</u>	<u>8,912,443</u>
Excess (deficiency) of operating receipts over operating disbursements	<u>6,032</u>	<u>(936,106)</u>
Nonoperating receipts:		
Investment earnings	<u>-</u>	<u>3,960</u>
Excess (deficiency) of receipts over disbursements and nonoperating receipts	6,032	(932,146)
Cash and investment fund balance - beginning	<u>232,320</u>	<u>2,649,300</u>
Cash and investment fund balance - ending	<u>\$ 238,352</u>	<u>\$ 1,717,154</u>
<u>Cash and Investment Assets - December 31</u>		
Cash and investments	<u>\$ 238,352</u>	<u>\$ 1,717,154</u>
<u>Cash and Investment Fund Balance - December 31</u>		
Unrestricted	<u>\$ 238,352</u>	<u>\$ 1,717,154</u>

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, 2009

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 120,392	\$ -	
Plan members	52,346	-	
Total contributions	172,738	-	
Investment earnings:			
Interest	223,656	-	
Dividends	15,935	-	
Total investment earnings	239,591	-	
Less realized loss on sale of investments	(555,642)	-	
Net investment earnings	(316,051)	-	
Total additions	(143,313)	-	
Deductions:			
Benefits	539,208	-	
Administrative and general	117,840	-	
Total deductions	657,048	-	
Deficiency of total additions over total deductions	(800,361)	-	
Cash and investment fund balance - beginning	11,313,030	18,236	
Cash and investment fund balance - ending	\$ 10,512,669	\$ 18,236	\$ 38,487,208

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: Delaware County

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

The Delaware County 2007 Employee Health Benefits Trust was established as a Delaware statutory trust, for the purpose of obtaining a loan, the proceeds of which will be used to pay among other things, insurance premiums for certain health and medical care claims of eligible County employees and their dependents. In addition to providing health and medical care insurance, the trustee is responsible for remitting the loan payments and investing the proceeds of the loan. The County supports this trust through monthly remittances that approximate the employees' health care costs.

Related Organizations

The primary government's officials are also responsible for appointing the members of the boards of other organizations, but the primary government's accountability for these organizations does not extend beyond making the appointments. The primary government appoints the board members of the Delaware County Housing Authority and the Delaware County Airport Authority.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays 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, 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.

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

The Rainy Day Fund is used to account for transfers of unused and unencumbered funds under Indiana Code 36-1-8-5. The rainy day funds may be used solely for the operation of the County and its various departments, including, but not limited to, salaries and wages, costs of services, supplies, equipment, capital improvements, repairs and similar expenditures.

The TIF Allocation Fund accounts for the financial resources for public improvements and economic development within the TIF district.

The County reports the following major enterprise fund:

The Storm Water Utility Fund accounts for the operation of the storm water collection system.

Additionally, the County reports the following fund types:

The internal service funds consist of the activities of the self-insurance fund which charges a premium to each fund that has a payroll budget, based on the number of full-time employees paid from that fund each month and the longevity pay provided for all departments on a cost-reimbursement basis.

The pension trust funds account for the activities of the sheriff's pension trust, the sheriff's benefit trust, 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.

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the County and its enterprise funds. Elimination of these charges would distort the direct costs and program receipts reported for the various functions concerned.

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).

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as a gain or loss in the year of the sale of the investment.

3. Property Taxes

Normally, property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which may become delinquent if not paid by May 10 and November 10, respectively. Property tax collections were delayed in 2009 due to reassessment delays resulting in the taxes collected prior to November 10, 2009 not being distributed until April 30, 2010.

4. 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.

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

5. Long-Term Debt

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

6. 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, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

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.

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund 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 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.

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 reported as transfers in and out.
4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

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

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 loans and services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

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.

Prior to the first required publication, 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. Prior to November 1, 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.

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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. IC 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. The County does not have a deposit policy for custodial credit risk. At December 31, 2009, the County had deposit balances in the amount of \$88,791,435.

The bank 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

As of December 31, 2009, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans	Emergency Medical Services Pension Plan
U.S. treasuries and securities	\$ 766,222	\$ -
U.S. agencies	633,477	-
Mutual funds	146,442	1,038,530
Corporate bonds	1,749,341	-
Corporate stock	6,131,790	-
Totals	<u>\$ 9,427,272</u>	<u>\$ 1,038,530</u>

Statutory Authorization for Investments

IC 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 County 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

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 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 County'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 investment policy for the Sheriff's Retirement and Benefit Pension Plans was adopted by the Sheriff's Merit Board on January 15, 2003. Authorized investments include U.S. Equities, international equities, fixed income bonds, managed futures and hedge funds.

The Emergency Medical Services Pension Plan is not subject to the same investment laws as the County. The Emergency Medical Services Pension Board has not adopted a formal 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 an investment policy for custodial credit risk for investments.

The Emergency Medical Services Pension Plan Board has not adopted a formal investment policy for custodial credit risk for investments.

The following investments held by the County, the Sheriff's Retirement and Benefit Pension Plans and the Emergency Medical Services Pension Plan were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Not in the Government's Name
U.S. treasuries and securities	\$ 766,222
U.S. agencies	633,477
Mutual funds	146,442
Corporate bonds	1,749,341
Corporate stock	6,131,790
Total	\$ 9,427,272

Emergency Medical Services Pension Plan:

Investment Type	Not in the Government's Name
Mutual bond funds	\$ 1,038,530

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 County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

The Emergency Medical Services Pension Board has not adopted a formal investment policy for interest rate risk.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ 223,392	\$ 214,874	\$ 327,956
U.S. agencies	-	272,228	361,249
Corporate bonds	93,827	349,236	1,306,278
Totals	\$ 317,219	\$ 836,338	\$ 1,995,483

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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. The County does not have a formal investment policy for credit risk for investments.

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

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	Corporate Bonds	Government Sponsored Enterprise
AAA	Aaa	\$ 149,945	\$ 1,399,699
AA	Aa	263,269	-
A	A	739,569	-
BBB	Baa	335,724	-
BB	Ba	98,735	-
B	B	18,974	-
CCC	Caa	1,397	-
CC	Ca	3,975	-
Unrated	Unrated	<u>137,753</u>	-
Totals		<u>\$ 1,749,341</u>	<u>\$ 1,399,699</u>

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 adopted the following policy for the concentration of credit risk. The pension committee believes that diversification, both by and within asset classes, is a primary risk management concept.

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 a formal policy in regards to foreign currency risk.

The Sheriff's Merit Board has adopted a formal policy in regards to foreign currency risk. The policy states investments in international equities shall be limited to American Depository Receipts.

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

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2009, were as follows:

Transfer From	Transfer To	2009
General Fund	Other governmental funds	\$ 237,137
Rainy Day	General Fund	32,400
TIF Allocation	Other governmental funds	506,415
Other governmental funds	General Fund	108,671
	Rainy Day	9,091,831
	Other governmental funds	<u>9,460,304</u>
Total		<u>\$ 19,436,758</u>

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

C. Restatements and Reclassifications

For the year ended December 31, 2009, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by opinion unit. Prior period adjustments represent changes due to a review of the enabling legislation causing the Convention and Tourism and the Civic Center Authority to be classified as separate entities.

Opinion Unit	Balance as Reported December 31, 2008	Fund Reclassification	Balance as Restated January 1, 2009
Governmental Activities	\$ 49,082,283	\$ (603,997)	\$ 48,478,286
Governmental Funds	46,432,983	(603,997)	45,828,986

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; and natural disasters.

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.

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The County has chosen to establish a risk financing fund for risks associated with Medical Benefits to Employees, Retirees, and Dependents. The risk financing fund is accounted for in the Employee's Benefit Trust, an internal service fund, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. Interfund 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.

Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

During 1990, the County joined with other governmental entities to form the Indiana Public Employer's Plan, Inc., a public entity risk pool currently operating as a common risk management and insurance program for 700 member governmental entities. The purpose of the risk pool is to provide a medium for the funding and administration of job related illnesses or injuries to employees. The County pays an annual premium to the risk pool for its job related illnesses or injuries to employees 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 2009 totaled \$1,698,470.

C. Subsequent Events

On May 3, 2010, Delaware County received a grant of \$943,400 to replace County Bridge #85.

D. Other Postemployment Benefits

Single-Employer Defined Benefit Healthcare Plan

Plan Description

Anthem Blue Access PPO is a single-employer defined benefit healthcare plan administered by Delaware County Commissioners. The plan provides medical, dental and vision insurance to eligible retirees and their spouses. Ordinance 2009-007 assigns the authority to establish and amend benefit provisions to the County. The Anthem Blue Access PPO issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for the participants. That report may be obtained by contacting the plan administrator:

Delaware County Commissioners
100 W. Main St
Muncie, IN 47305
765-747-7730

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy

The contribution requirements of plan members for the Anthem Blue Access PPO are established by the County's governing board. The required contribution is based on projected pay-as-you-go financing requirements. For the year ended December 31, 2009, the County contributed \$586,523 to the plan. \$586,523 for current premiums (approximately 78.6% of total premiums). Plan members receiving benefits contributed \$159,759, or approximately 21.4% of the total premiums, through their required contribution of \$156 per month for retiree-only coverage and \$416 for retiree and spouse coverage.

E. Receipts Pledged

Tax Increment Receipts Pledged

The County has pledged a portion of property taxes receipts to repay \$3,000,000 in tax increment bonds issued in 1997 to finance the development of an outlet mall. The bonds are payable solely from the incremental property taxes generated by property taxes. Incremental property taxes were projected to produce 100 percent of the debt service requirements over the life of the bonds.

The County has pledged a portion of property taxes receipts to repay \$3,000,000 in tax increment bonds issued in 1999 to finance the redevelopment of Morrison Road for commercial use. The bonds are payable solely from the incremental property taxes generated by property taxes. Incremental property taxes were projected to produce 100 percent of the debt service requirements over the life of the bonds.

The County has pledged a portion of property taxes receipts to repay \$170,000 in tax increment bonds issued in 2000 to finance the redevelopment of Morrison Road for industrial use. The bonds are payable solely from the incremental property taxes generated by property taxes. Incremental property taxes were projected to produce 100 percent of the debt service requirements over the life of the bonds.

The County has pledged a portion of property tax receipts to repay \$1,700,000 in tax increment bonds issued in 2000 to finance the development of the Park One Industrial Center. The bonds are payable solely from the incremental property taxes generated by property taxes. Incremental property taxes were projected to produce 100 percent of the debt service requirements over the life of the bonds.

The County has pledged a portion of property tax receipts to repay \$2,025,000 in tax increment bonds issued in 2001 to finance the redevelopment of property in the Industrial Center. The bonds are payable solely from the incremental property taxes generated by property taxes. Incremental property taxes were projected to produce 100 percent of the debt service requirements over the life of the bonds.

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$1,003,645.

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

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. There were no contributions made by the County during the period.

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$26,474.

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)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-07	\$ 17,046,868	\$ 17,768,717	\$ (721,849)	96%	\$ 15,107,932	(5%)
07-01-08	18,437,359	19,775,045	(1,337,686)	93%	15,997,154	(8%)
07-01-09	17,018,349	20,756,299	(3,737,950)	82%	17,022,040	(22%)

County Police Retirement Plan

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)
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%
01-01-07	10,539,795	14,564,761	(4,024,966)	72%	1,872,517	(215%)
01-01-08	11,050,618	14,325,927	(3,275,309)	77%	1,848,612	(177%)
01-01-09	10,144,659	15,259,183	(5,114,524)	66%	1,992,837	(257%)

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, 2009

	Local Road And Street	Accident Report	Firearms Training	EMS Ambulance Replacement	Clerk's Record Perpetuation	Drug Free Community	Drainage Maintenance
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	598,245
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	556,143	-	-	-	-	-	-
Charges for services	-	1,821	28,030	116,655	-	-	-
Fines and forfeits	-	-	-	-	12,036	93,893	-
Other	1,042	154	-	-	-	-	-
Total receipts	557,185	1,975	28,030	116,655	12,036	93,893	598,245
Disbursements:							
General government	-	-	-	-	6,005	-	197,495
Public safety	-	-	34,957	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	9,873	-	-
Public safety	-	-	2,145	315,889	-	-	-
Highways and streets	674,228	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	674,228	-	37,102	315,889	15,878	-	197,495
Excess (deficiency) of receipts over disbursements	(117,043)	1,975	(9,072)	(199,234)	(3,842)	93,893	400,750
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(201,101)
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	(201,101)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(117,043)	1,975	(9,072)	(199,234)	(3,842)	93,893	199,649
Cash and investment fund balance - beginning	117,043	431	26,254	307,640	24,738	21,159	872,549
Cash and investment fund balance - ending	\$ -	\$ 2,406	\$ 17,182	\$ 108,406	\$ 20,896	\$ 115,052	\$ 1,072,198
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ 108,406	\$ -	\$ -	\$ 1,072,198
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	-	2,406	17,182	-	20,896	115,052	-
Total cash and investment assets - ending	\$ -	\$ 2,406	\$ 17,182	\$ 108,406	\$ 20,896	\$ 115,052	\$ 1,072,198
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ 20,896	\$ -	\$ -
Public safety	-	2,406	17,182	-	-	115,052	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	108,406	-	-	1,072,198
Total cash and investment fund balance - ending	\$ -	\$ 2,406	\$ 17,182	\$ 108,406	\$ 20,896	\$ 115,052	\$ 1,072,198

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, 2009
 (Continued)

	Emergency Planning & Right To Know	Data Processing Equipment	Federal Surplus Property	Property Reassessment	Recorder's Record Perpetuation	Family And Children	Pre-Trial Diversion
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 269,721	\$ -	\$ 1,820,222	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	24,599	-	-	24,467	-	482,783	-
Charges for services	-	-	-	-	164,627	-	-
Fines and forfeits	-	-	-	-	-	-	103,200
Other	698	-	12	3,985	-	23,449	-
Total receipts	25,297	-	12	298,173	164,627	2,326,454	103,200
Disbursements:							
General government	-	-	-	848,342	107,745	-	-
Public safety	17,152	-	-	-	-	-	111,084
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	89,021	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	1,400,000	-
Interest	-	-	-	-	-	9,956	11
Capital outlay:							
General government	-	-	-	33,350	-	-	-
Public safety	764	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	17,916	-	-	881,692	107,745	1,498,977	111,095
Excess (deficiency) of receipts over disbursements	7,381	-	12	(583,519)	56,882	827,477	(7,895)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(7,798,231)	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(7,798,231)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,381	-	12	(583,519)	56,882	(6,970,754)	(7,895)
Cash and investment fund balance - beginning	82,293	1,100	1,255	1,306,922	209,354	6,970,754	77,224
Cash and investment fund balance - ending	<u>\$ 89,674</u>	<u>\$ 1,100</u>	<u>\$ 1,267</u>	<u>\$ 723,403</u>	<u>\$ 266,236</u>	<u>\$ -</u>	<u>\$ 69,329</u>
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ -	\$ 1,100	\$ 1,267	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	89,674	-	-	723,403	266,236	-	69,329
Total cash and investment assets - ending	<u>\$ 89,674</u>	<u>\$ 1,100</u>	<u>\$ 1,267</u>	<u>\$ 723,403</u>	<u>\$ 266,236</u>	<u>\$ -</u>	<u>\$ 69,329</u>
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ 723,403	\$ 266,236	\$ -	\$ -
Public safety	89,674	-	-	-	-	-	69,329
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	1,100	1,267	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 89,674</u>	<u>\$ 1,100</u>	<u>\$ 1,267</u>	<u>\$ 723,403</u>	<u>\$ 266,236</u>	<u>\$ -</u>	<u>\$ 69,329</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, 2009
 (Continued)

	Plat Book Fee	Misdemeanant Fund	Supplemental Public Defender	Jail Commissary	Sheriff Law Enforcement	Jury Pay
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	87,581	-	-	-	-
Charges for services	30,494	-	-	188,841	-	-
Fines and forfeits	-	-	24,694	-	2,572	23,777
Other	-	-	-	-	-	254
Total receipts	30,494	87,581	24,694	188,841	2,572	24,031
Disbursements:						
General government	2,990	-	-	-	-	34,992
Public safety	-	24,073	21,101	195,205	6,266	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	2,090	-	-	-	-	-
Public safety	-	32,984	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	5,080	57,057	21,101	195,205	6,266	34,992
Excess (deficiency) of receipts over disbursements	25,414	30,524	3,593	(6,364)	(3,694)	(10,961)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	25,414	30,524	3,593	(6,364)	(3,694)	(10,961)
Cash and investment fund balance - beginning	191,770	329,291	36,250	12,194	5,442	49,255
Cash and investment fund balance - ending	\$ 217,184	\$ 359,815	\$ 39,843	\$ 5,830	\$ 1,748	\$ 38,294
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 359,815	\$ 39,843	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	217,184	-	-	5,830	1,748	38,294
Total cash and investment assets - ending	\$ 217,184	\$ 359,815	\$ 39,843	\$ 5,830	\$ 1,748	\$ 38,294
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ 217,184	\$ -	\$ -	\$ -	\$ -	\$ 38,294
Public safety	-	-	-	5,830	1,748	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	359,815	39,843	-	-	-
Total cash and investment fund balance - ending	\$ 217,184	\$ 359,815	\$ 39,843	\$ 5,830	\$ 1,748	\$ 38,294

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, 2009
 (Continued)

	Community Service Adult	Medical Inmate Care	Sales Disclosure	County Corrections Jail	Community Corrections Home Detention Adult	Drug Abuse Resistance Education
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	738,669	-
Charges for services	-	15,889	12,435	-	-	-
Fines and forfeits	255,682	-	-	-	-	-
Other	15,971	-	-	-	239	-
Total receipts	271,653	15,889	12,435	-	738,908	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	248,760	-	-	-	733,654	2,318
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	27,057	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	275,817	-	-	-	733,654	2,318
Excess (deficiency) of receipts over disbursements	(4,164)	15,889	12,435	-	5,254	(2,318)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,164)	15,889	12,435	-	5,254	(2,318)
Cash and investment fund balance - beginning	124,513	86,337	55,572	10	64,389	5,097
Cash and investment fund balance - ending	<u>\$ 120,349</u>	<u>\$ 102,226</u>	<u>\$ 68,007</u>	<u>\$ 10</u>	<u>\$ 69,643</u>	<u>\$ 2,779</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 102,226	\$ 68,007	\$ 10	\$ -	\$ 2,779
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	120,349	-	-	-	69,643	-
Total cash and investment assets - ending	<u>\$ 120,349</u>	<u>\$ 102,226</u>	<u>\$ 68,007</u>	<u>\$ 10</u>	<u>\$ 69,643</u>	<u>\$ 2,779</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	120,349	-	-	-	69,643	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	102,226	68,007	10	-	2,779
Total cash and investment fund balance - ending	<u>\$ 120,349</u>	<u>\$ 102,226</u>	<u>\$ 68,007</u>	<u>\$ 10</u>	<u>\$ 69,643</u>	<u>\$ 2,779</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, 2009
 (Continued)

	Identification Security Protection	Child Psychological Residential Treatment	Homeland Security Grant	Drug Buy And Bust	Sex And Violent Offender	Health
Receipts:						
Taxes	\$ -	\$ 107,912	\$ -	\$ -	\$ -	\$ 664,865
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	181,173
Intergovernmental	-	-	3,995	-	-	97,805
Charges for services	-	-	-	-	2,482	163,082
Fines and forfeits	52,456	-	-	-	-	-
Other	-	7,534	-	-	-	8,305
Total receipts	52,456	115,446	3,995	-	2,482	1,115,230
Disbursements:						
General government	31,398	-	-	-	-	-
Public safety	-	-	3,994	-	859	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	117,971	-	-	-	1,042,315
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	50,000
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	9,670	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	18,112
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	41,068	117,971	3,994	-	859	1,110,427
Excess (deficiency) of receipts over disbursements	11,388	(2,525)	1	-	1,623	4,803
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(660,318)	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	(660,318)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	11,388	(662,843)	1	-	1,623	4,803
Cash and investment fund balance - beginning	68,174	662,843	-	1	730	289,269
Cash and investment fund balance - ending	<u>\$ 79,562</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 2,353</u>	<u>\$ 294,072</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ 1	\$ 1	\$ 2,353	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	79,562	-	-	-	-	294,072
Total cash and investment assets - ending	<u>\$ 79,562</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 2,353</u>	<u>\$ 294,072</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	79,562	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	294,072
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	1	1	2,353	-
Total cash and investment fund balance - ending	<u>\$ 79,562</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 2,353</u>	<u>\$ 294,072</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, 2009
 (Continued)

	Law Enforcement Continuing Education	GIS Electronic Map	Enhanced 911	Highway	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	2,807,143	-	-
Charges for services	-	133,334	301,816	-	-	-
Fines and forfeits	1,567	-	-	-	12,092	256,050
Other	-	-	615	46,403	-	-
Total receipts	1,567	133,334	302,431	2,853,546	12,092	256,050
Disbursements:						
General government	-	122,069	-	-	-	-
Public safety	1,182	-	598,193	-	3,145	229,212
Highways and streets	-	-	-	3,162,789	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	11,102	-	-	3,838
Highways and streets	-	-	-	56,824	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	1,182	122,069	609,295	3,219,613	3,145	233,050
Excess (deficiency) of receipts over disbursements	385	11,265	(306,864)	(366,067)	8,947	23,000
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	3,714	-	-
Total other financing sources (uses)	-	-	-	3,714	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	385	11,265	(306,864)	(362,353)	8,947	23,000
Cash and investment fund balance - beginning	7,081	1,426	335,949	1,382,298	31,578	94,281
Cash and investment fund balance - ending	<u>\$ 7,466</u>	<u>\$ 12,691</u>	<u>\$ 29,085</u>	<u>\$ 1,019,945</u>	<u>\$ 40,525</u>	<u>\$ 117,281</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 12,691	\$ -	\$ -	\$ 40,525	\$ 117,281
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	7,466	-	29,085	1,019,945	-	-
Total cash and investment assets - ending	<u>\$ 7,466</u>	<u>\$ 12,691</u>	<u>\$ 29,085</u>	<u>\$ 1,019,945</u>	<u>\$ 40,525</u>	<u>\$ 117,281</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	7,466	-	29,085	-	-	-
Highways and streets	-	-	-	1,019,945	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	12,691	-	-	40,525	117,281
Total cash and investment fund balance - ending	<u>\$ 7,466</u>	<u>\$ 12,691</u>	<u>\$ 29,085</u>	<u>\$ 1,019,945</u>	<u>\$ 40,525</u>	<u>\$ 117,281</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, 2009
 (Continued)

	Local Health Maintenance	Community Corrections House Arrest	GAL/CASA	Surveyor's Corners Perpetuation	Board Of Health Unemployment	Court Alcohol & Drug
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	72,672	-	80,392	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	241,398	-	20,000	-	297,357
Other	481	330	188	-	-	735
Total receipts	73,153	241,728	80,580	20,000	-	298,092
Disbursements:						
General government	-	-	180,656	33,600	-	-
Public safety	-	286,153	-	-	-	331,059
Highways and streets	-	-	-	-	-	-
Health and welfare	71,412	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	10,065	-	-	-
Public safety	-	50,327	-	-	-	600
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	71,412	336,480	190,721	33,600	-	331,659
Excess (deficiency) of receipts over disbursements	1,741	(94,752)	(110,141)	(13,600)	-	(33,567)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	237,137	-	-	-
Transfers out	-	-	(34,942)	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	202,195	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,741	(94,752)	92,054	(13,600)	-	(33,567)
Cash and investment fund balance - beginning	117,642	131,022	16,616	21,144	102,125	176,242
Cash and investment fund balance - ending	<u>\$ 119,383</u>	<u>\$ 36,270</u>	<u>\$ 108,670</u>	<u>\$ 7,544</u>	<u>\$ 102,125</u>	<u>\$ 142,675</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ 108,670	\$ -	\$ 102,125	\$ 142,675
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	119,383	36,270	-	7,544	-	-
Total cash and investment assets - ending	<u>\$ 119,383</u>	<u>\$ 36,270</u>	<u>\$ 108,670</u>	<u>\$ 7,544</u>	<u>\$ 102,125</u>	<u>\$ 142,675</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 7,544	\$ -	\$ -
Public safety	-	36,270	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	119,383	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	108,670	-	102,125	142,675
Total cash and investment fund balance - ending	<u>\$ 119,383</u>	<u>\$ 36,270</u>	<u>\$ 108,670</u>	<u>\$ 7,544</u>	<u>\$ 102,125</u>	<u>\$ 142,675</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, 2009
 (Continued)

	Sheriff's Pension Plan Collections	EMS Donation	Sheriff Revolving Fund	EMA Hazardous Clean-Up	Insurance Recovery	Emergency Management Donations
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	3,053	-	736	2,334	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	1,150	-	-	-	-
Total receipts	3,053	1,150	736	2,334	-	-
Disbursements:						
General government	-	-	-	-	14,363	-
Public safety	-	-	736	1,700	-	334
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	-	736	1,700	14,363	334
Excess (deficiency) of receipts over disbursements	3,053	1,150	-	634	(14,363)	(334)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	26,669	-
Total other financing sources (uses)	-	-	-	-	26,669	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,053	1,150	-	634	12,306	(334)
Cash and investment fund balance - beginning	30,264	1,867	750	811	64,256	1,100
Cash and investment fund balance - ending	\$ 33,317	\$ 3,017	\$ 750	\$ 1,445	\$ 76,562	\$ 766
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 33,317	\$ 3,017	\$ 750	\$ 1,445	\$ 76,562	\$ 766
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 33,317	\$ 3,017	\$ 750	\$ 1,445	\$ 76,562	\$ 766
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	33,317	3,017	750	1,445	76,562	766
Total cash and investment fund balance - ending	\$ 33,317	\$ 3,017	\$ 750	\$ 1,445	\$ 76,562	\$ 766

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, 2009
 (Continued)

	Block Grant 2004	Delaware County Assessor Copy Fees	Comprehensive Plan Fund	Police Equipment	GAL/CASA User's Fees	Block Grant 2005
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	113,090	88,237	150	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	113,090	88,237	150	-
Disbursements:						
General government	-	-	100,327	-	-	-
Public safety	-	-	-	21,606	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	11,783	-	-	-
Public safety	-	-	-	110,345	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	-	112,110	131,951	-	-
Excess (deficiency) of receipts over disbursements	-	-	980	(43,714)	150	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	980	(43,714)	150	-
Cash and investment fund balance - beginning	36	3,838	116,379	167,200	2,128	923
Cash and investment fund balance - ending	<u>\$ 36</u>	<u>\$ 3,838</u>	<u>\$ 117,359</u>	<u>\$ 123,486</u>	<u>\$ 2,278</u>	<u>\$ 923</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 36	\$ 3,838	\$ 117,359	\$ 123,486	\$ 2,278	\$ 923
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 36</u>	<u>\$ 3,838</u>	<u>\$ 117,359</u>	<u>\$ 123,486</u>	<u>\$ 2,278</u>	<u>\$ 923</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	36	3,838	117,359	123,486	2,278	923
Total cash and investment fund balance - ending	<u>\$ 36</u>	<u>\$ 3,838</u>	<u>\$ 117,359</u>	<u>\$ 123,486</u>	<u>\$ 2,278</u>	<u>\$ 923</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, 2009
 (Continued)

	Family Support Impact	Drug Free Community	Council Donation	EMS Pension Supplement	Sheriff's Photo	Weed And Seed
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	185,156
Charges for services	-	-	-	234,000	252	-
Fines and forfeits	-	-	-	-	-	-
Other	-	20,365	-	8,089	-	1,470
Total receipts	-	20,365	-	242,089	252	186,626
Disbursements:						
General government	-	18,925	-	97,578	-	-
Public safety	-	-	-	-	-	182,093
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	1,440	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	20,365	-	97,578	-	182,093
Excess (deficiency) of receipts over disbursements	-	-	-	144,511	252	4,533
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(500,000)	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(500,000)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(355,489)	252	4,533
Cash and investment fund balance - beginning	10,209	-	500	896,853	6,687	13
Cash and investment fund balance - ending	<u>\$ 10,209</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 541,364</u>	<u>\$ 6,939</u>	<u>\$ 4,546</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 10,209	\$ -	\$ 500	\$ 541,364	\$ 6,939	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	-	-	4,546
Total cash and investment assets - ending	<u>\$ 10,209</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 541,364</u>	<u>\$ 6,939</u>	<u>\$ 4,546</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	4,546
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	10,209	-	500	541,364	6,939	-
Total cash and investment fund balance - ending	<u>\$ 10,209</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 541,364</u>	<u>\$ 6,939</u>	<u>\$ 4,546</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, 2009
 (Continued)

	Emergency Gas Award	EMS Capital Improvement	Animal Welfare	DIV Drug Court Grant	Drug Court User Fee	Metro Plan Organization
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	8,500	-	-
Charges for services	-	374,400	-	-	-	-
Fines and forfeits	-	-	-	-	24,250	-
Other	-	-	-	100	-	-
Total receipts	-	374,400	-	8,600	24,250	-
Disbursements:						
General government	700	-	-	-	-	-
Public safety	-	-	-	11,429	665	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	790,911	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	700	790,911	-	11,429	665	-
Excess (deficiency) of receipts over disbursements	(700)	(416,511)	-	(2,829)	23,585	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(700)	(416,511)	-	(2,829)	23,585	-
Cash and investment fund balance - beginning	1,083	939,180	2,460	7,370	25,791	80
Cash and investment fund balance - ending	<u>\$ 383</u>	<u>\$ 522,669</u>	<u>\$ 2,460</u>	<u>\$ 4,541</u>	<u>\$ 49,376</u>	<u>\$ 80</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 383	\$ 522,669	\$ 2,460	\$ -	\$ 49,376	\$ 80
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	4,541	-	-
Total cash and investment assets - ending	<u>\$ 383</u>	<u>\$ 522,669</u>	<u>\$ 2,460</u>	<u>\$ 4,541</u>	<u>\$ 49,376</u>	<u>\$ 80</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	4,541	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	383	522,669	2,460	-	49,376	80
Total cash and investment fund balance - ending	<u>\$ 383</u>	<u>\$ 522,669</u>	<u>\$ 2,460</u>	<u>\$ 4,541</u>	<u>\$ 49,376</u>	<u>\$ 80</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, 2009
 (Continued)

	Kiwanis Club Shots For Tots	Juvenile DUI Grant	Center Township Assessor Copy Fund	Community Transition Program	Sheriff's Donations	Juvenile Probation Administration Fee
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	46,105	-	135,237	-	-
Charges for services	-	-	-	-	5,199	-
Fines and forfeits	-	-	-	-	-	7,680
Other	-	-	-	-	23,349	-
Total receipts	-	46,105	-	135,237	28,548	7,680
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	47,091	-	129,148	28,117	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	9,611	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	47,091	-	138,759	28,117	-
Excess (deficiency) of receipts over disbursements	-	(986)	-	(3,522)	431	7,680
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(986)	-	(3,522)	431	7,680
Cash and investment fund balance - beginning	812	4,383	687	66,423	9,833	35,872
Cash and investment fund balance - ending	<u>\$ 812</u>	<u>\$ 3,397</u>	<u>\$ 687</u>	<u>\$ 62,901</u>	<u>\$ 10,264</u>	<u>\$ 43,552</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 812	\$ -	\$ 687	\$ -	\$ 10,264	\$ 43,552
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	3,397	-	62,901	-	-
Total cash and investment assets - ending	<u>\$ 812</u>	<u>\$ 3,397</u>	<u>\$ 687</u>	<u>\$ 62,901</u>	<u>\$ 10,264</u>	<u>\$ 43,552</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	3,397	-	62,901	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	812	-	687	-	10,264	43,552
Total cash and investment fund balance - ending	<u>\$ 812</u>	<u>\$ 3,397</u>	<u>\$ 687</u>	<u>\$ 62,901</u>	<u>\$ 10,264</u>	<u>\$ 43,552</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, 2009
 (Continued)

	Pass Thru Grant Monies	Community Correction Substance Abuse	Coroner's Copy Fee Fund	Emergency Management Grant	Project Hoosier Safe-T	J.A.G. 2006 Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	288	-	11,020	-
Fines and forfeits	-	30	-	-	-	-
Other	499	3	-	-	-	-
Total receipts	499	33	288	-	11,020	-
Disbursements:						
General government	499	-	-	-	3,941	-
Public safety	-	700	-	1,066	-	9,027
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	499	700	-	1,066	3,941	9,027
Excess (deficiency) of receipts over disbursements	-	(667)	288	(1,066)	7,079	(9,027)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(22,500)
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(22,500)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(667)	288	(1,066)	7,079	(31,527)
Cash and investment fund balance - beginning	7,800	707	1,249	12,258	14,208	31,884
Cash and investment fund balance - ending	<u>\$ 7,800</u>	<u>\$ 40</u>	<u>\$ 1,537</u>	<u>\$ 11,192</u>	<u>\$ 21,287</u>	<u>\$ 357</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 7,800	\$ 40	\$ 1,537	\$ -	\$ 21,287	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	11,192	-	357
Total cash and investment assets - ending	<u>\$ 7,800</u>	<u>\$ 40</u>	<u>\$ 1,537</u>	<u>\$ 11,192</u>	<u>\$ 21,287</u>	<u>\$ 357</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	11,192	-	357
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	7,800	40	1,537	-	21,287	-
Total cash and investment fund balance - ending	<u>\$ 7,800</u>	<u>\$ 40</u>	<u>\$ 1,537</u>	<u>\$ 11,192</u>	<u>\$ 21,287</u>	<u>\$ 357</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, 2009
 (Continued)

	CASA Capital Grant	Delaware County Fair & Expo	A.C.E. Grant 2008	Childhood Obesity Grant	2006 DHS Exercise Grant	Sheriff Technology Radio Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	7,500	-	-	-	89,974	14,143
Charges for services	-	300,006	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	1,217	-	308	-	-
Total receipts	7,500	301,223	-	308	89,974	14,143
Disbursements:						
General government	14,997	-	450	-	-	-
Public safety	-	-	-	-	91,978	30,264
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	12,308	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	157,119	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	137,971	-	-	-	-
Total disbursements	14,997	295,090	450	12,308	91,978	30,264
Excess (deficiency) of receipts over disbursements	(7,497)	6,133	(450)	(12,000)	(2,004)	(16,121)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,497)	6,133	(450)	(12,000)	(2,004)	(16,121)
Cash and investment fund balance - beginning	7,500	152,162	450	12,000	7,488	16,121
Cash and investment fund balance - ending	<u>\$ 3</u>	<u>\$ 158,295</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,484</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 3	\$ 158,295	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	-	5,484	-
Total cash and investment assets - ending	<u>\$ 3</u>	<u>\$ 158,295</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,484</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	5,484	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	3	158,295	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 3</u>	<u>\$ 158,295</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,484</u>	<u>\$ -</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, 2009
 (Continued)

	Sheriff Technology MDT Grant	Sheriff Circuit TV Grant	Redevelopment	H1N1 Influenza Fund	Sustainability Weed & Seed	Sheriff's 2009 Recovery Act Equipment
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	12,535	4,006	-	117,343	-	122,946
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	333	-	-	-	27,580	-
Total receipts	12,868	4,006	-	117,343	27,580	122,946
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	12,096	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	23,263	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	25,064	-	-	-	-	89,041
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	20,839	-	-
Economic development	-	-	51	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	25,064	-	51	44,102	12,096	89,041
Excess (deficiency) of receipts over disbursements	(12,196)	4,006	(51)	73,241	15,484	33,905
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(12,196)	4,006	(51)	73,241	15,484	33,905
Cash and investment fund balance - beginning	12,196	230	182	-	-	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 4,236</u>	<u>\$ 131</u>	<u>\$ 73,241</u>	<u>\$ 15,484</u>	<u>\$ 33,905</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 4,236	\$ 131	\$ -	\$ 15,484	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	73,241	-	33,905
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ 4,236</u>	<u>\$ 131</u>	<u>\$ 73,241</u>	<u>\$ 15,484</u>	<u>\$ 33,905</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	33,905
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	73,241	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	4,236	131	-	15,484	-
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 4,236</u>	<u>\$ 131</u>	<u>\$ 73,241</u>	<u>\$ 15,484</u>	<u>\$ 33,905</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, 2009
 (Continued)

	Alternative Dispute Resolution	Law Enforcement Terrorism Prevent	2008 Homeland Security Grant	Homeland Security Foundation	Court Improvement Program	2007 Homeland Security Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	4,872	168,814	686	26,089	12,812
Charges for services	-	-	-	-	-	-
Fines and forfeits	7,890	-	-	-	-	-
Other	-	-	-	-	11,098	-
Total receipts	7,890	4,872	168,814	686	37,187	12,812
Disbursements:						
General government	751	-	-	-	-	-
Public safety	-	4,872	-	686	37,187	12,812
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	168,814	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	751	4,872	168,814	686	37,187	12,812
Excess (deficiency) of receipts over disbursements	7,139	-	-	-	-	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,139	-	-	-	-	-
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	<u>\$ 7,139</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 7,139	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 7,139</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	7,139	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 7,139</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2009
 (Continued)

	Wireless Emergency Telephone	Fallen Heroes Memorial Bridge	Excess Tax Levy	Sheriff's 2007 Jag Grant	2008 Jag Grant	2008 IICJI DTF Grant
Receipts:						
Taxes	\$ -	\$ -	\$ 633,281	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	7,298	25,895
Charges for services	387,707	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	7,363	-	-	-	-
Total receipts	387,707	7,363	633,281	-	7,298	25,895
Disbursements:						
General government	-	4,400	-	-	-	-
Public safety	102,977	-	-	-	-	9,204
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	102,977	4,400	-	-	-	9,204
Excess (deficiency) of receipts over disbursements	284,730	2,963	633,281	-	7,298	16,691
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	8,388,518	22,500	-	-
Transfers out	-	-	(9,021,799)	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(633,281)	22,500	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	284,730	2,963	-	22,500	7,298	16,691
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ 284,730	\$ 2,963	\$ -	\$ 22,500	\$ 7,298	\$ 16,691
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 2,963	\$ -	\$ 22,500	\$ 7,298	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	284,730	-	-	-	-	16,691
Total cash and investment assets - ending	\$ 284,730	\$ 2,963	\$ -	\$ 22,500	\$ 7,298	\$ 16,691
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	284,730	-	-	-	-	16,691
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	2,963	-	22,500	7,298	-
Total cash and investment fund balance - ending	\$ 284,730	\$ 2,963	\$ -	\$ 22,500	\$ 7,298	\$ 16,691

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, 2009
 (Continued)

	Sprint Nextel Rebranding Project	2007 PSIC Grant	DTF Imprest	Tax County Lease Rental	Mun-Del Lease Payments	Nebo Road TIF
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 1,636,851	\$ -	\$ 112,129
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	86,543	-	148,388	-	458
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	33,297	-	3,000	-	-	56
Total receipts	33,297	86,543	3,000	1,785,239	-	112,643
Disbursements:						
General government	6,243	-	-	-	-	-
Public safety	-	-	2,999	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	4,870
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	1,832,350	-	-
Interest	-	-	-	141,620	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	86,543	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	6,243	86,543	2,999	1,973,970	-	4,870
Excess (deficiency) of receipts over disbursements	27,054	-	1	(188,731)	-	107,773
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	369,105	-	-
Transfers in	-	-	-	-	-	2,977
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	369,105	-	2,977
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	27,054	-	1	180,374	-	110,750
Cash and investment fund balance - beginning	-	-	-	424,922	131,178	26,220
Cash and investment fund balance - ending	\$ 27,054	\$ -	\$ 1	\$ 605,296	\$ 131,178	\$ 136,970
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 27,054	\$ -	\$ -	\$ 605,296	\$ 131,178	\$ 136,970
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	1	-	-	-
Total cash and investment assets - ending	\$ 27,054	\$ -	\$ 1	\$ 605,296	\$ 131,178	\$ 136,970
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	1	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	27,054	-	-	605,296	131,178	136,970
Total cash and investment fund balance - ending	\$ 27,054	\$ -	\$ 1	\$ 605,296	\$ 131,178	\$ 136,970

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, 2009
 (Continued)

	Daleville TIF Bond	Park One TIF	Delaware County General Obligation Bond	Magna TIF Bond	Ag Park TIF	600/332 TIF
Receipts:						
Taxes	\$ 1,030,885	\$ 470,697	\$ 481,712	\$ 98,216	\$ 5,025	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	7,936	3,712	30,228	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	6,564	156	-	-	2	-
Total receipts	1,045,385	474,565	511,940	98,216	5,027	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	142,978	40,525	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	140,000	-	725,000	-	-	-
Interest	127,187	-	31,901	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	410,165	40,525	756,901	-	-	-
Excess (deficiency) of receipts over disbursements	635,220	434,040	(244,961)	98,216	5,027	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	303,783	-	-	-
Transfers in	51,558	24,116	-	-	-	-
Transfers out	-	(221,829)	-	(42,093)	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	51,558	(197,713)	303,783	(42,093)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	686,778	236,327	58,822	56,123	5,027	-
Cash and investment fund balance - beginning	2,943,103	519,532	313,709	29,497	2,933	1,570
Cash and investment fund balance - ending	<u>\$ 3,629,881</u>	<u>\$ 755,859</u>	<u>\$ 372,531</u>	<u>\$ 85,620</u>	<u>\$ 7,960</u>	<u>\$ 1,570</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 3,629,881	\$ 755,859	\$ 372,531	\$ 85,620	\$ 7,960	\$ 1,570
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 3,629,881</u>	<u>\$ 755,859</u>	<u>\$ 372,531</u>	<u>\$ 85,620</u>	<u>\$ 7,960</u>	<u>\$ 1,570</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	3,629,881	755,859	372,531	85,620	7,960	1,570
Total cash and investment fund balance - ending	<u>\$ 3,629,881</u>	<u>\$ 755,859</u>	<u>\$ 372,531</u>	<u>\$ 85,620</u>	<u>\$ 7,960</u>	<u>\$ 1,570</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, 2009
 (Continued)

	Park One Bond And Interest	Park One Reserve	Morrison Road Junior Reserve	Morrison Road Junior Debt Service	Morrison Road Reserve	Morrison Road Bond And Interest
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	5	93	430	-	585	-
Total receipts	5	93	430	-	585	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	50,000	-	-	80,000	-	144,000
Interest	98,100	-	-	95,400	-	105,364
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	148,100	-	-	175,400	-	249,364
Excess (deficiency) of receipts over disbursements	(148,095)	93	430	(175,400)	585	(249,364)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	148,193	-	-	175,400	-	249,364
Transfers out	-	(93)	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	148,193	(93)	-	175,400	-	249,364
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	98	-	430	-	585	-
Cash and investment fund balance - beginning	7,951	170,000	239,792	-	325,975	-
Cash and investment fund balance - ending	\$ 8,049	\$ 170,000	\$ 240,222	\$ -	\$ 326,560	\$ -
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 8,049	\$ 170,000	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	-	-	240,222	-	326,560	-
Total cash and investment assets - ending	\$ 8,049	\$ 170,000	\$ 240,222	\$ -	\$ 326,560	\$ -
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	240,222	-	326,560	-
Capital outlay	-	-	-	-	-	-
Unrestricted	8,049	170,000	-	-	-	-
Total cash and investment fund balance - ending	\$ 8,049	\$ 170,000	\$ 240,222	\$ -	\$ 326,560	\$ -

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, 2009
 (Continued)

	Magna Bond And Interest	Magna Reserve	Community Revitalization Enhancement District	TIF Trust	Cumulative Bridge	Cumulative Building
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,205,339	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	325,184	183,263
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	1	-	-	-	20,019	786
Total receipts	1	-	-	-	2,550,542	184,049
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	1,398,257	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	141,749	-	-	-
Capital outlay:						
General government	-	-	-	-	-	530,770
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	2,717,761	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	-	141,749	-	4,116,018	530,770
Excess (deficiency) of receipts over disbursements	1	-	(141,749)	-	(1,565,476)	(346,721)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	157,900	21,169	20,923	-	500,000
Transfers out	-	-	(157,900)	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	157,900	(136,731)	20,923	-	500,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1	157,900	(278,480)	20,923	(1,565,476)	153,279
Cash and investment fund balance - beginning	2,699	90,409	422,953	-	5,966,232	100,677
Cash and investment fund balance - ending	<u>\$ 2,700</u>	<u>\$ 248,309</u>	<u>\$ 144,473</u>	<u>\$ 20,923</u>	<u>\$ 4,400,756</u>	<u>\$ 253,956</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	2,700	248,309	144,473	20,923	4,400,756	253,956
Total cash and investment assets - ending	<u>\$ 2,700</u>	<u>\$ 248,309</u>	<u>\$ 144,473</u>	<u>\$ 20,923</u>	<u>\$ 4,400,756</u>	<u>\$ 253,956</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	2,700	248,309	144,473	20,923	-	-
Capital outlay	-	-	-	-	4,400,756	253,956
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 2,700</u>	<u>\$ 248,309</u>	<u>\$ 144,473</u>	<u>\$ 20,923</u>	<u>\$ 4,400,756</u>	<u>\$ 253,956</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, 2009
 (Continued)

	General Drain Improvement	County Economic Development District	Park One Capital	Morrison Road Junior Capital	Morrison Road Capital	Totals
Receipts:						
Taxes	\$ -	\$ 2,308,063	\$ -	\$ -	\$ -	\$ 11,844,918
Special assessments	245,694	-	-	-	-	843,939
Licenses and permits	-	-	-	-	-	181,173
Intergovernmental	-	-	-	-	-	6,751,872
Charges for services	-	-	-	-	-	2,679,978
Fines and forfeits	-	-	-	-	-	1,436,624
Other	2,979	243,335	15	20	168	524,830
Total receipts	248,673	2,551,398	15	20	168	24,263,334
Disbursements:						
General government	-	-	-	-	-	1,828,466
Public safety	-	-	-	-	-	3,587,154
Highways and streets	-	-	-	-	-	4,561,046
Health and welfare	-	-	-	-	-	1,356,290
Economic development	-	-	-	1,500	1,500	191,373
Culture and recreation	-	-	-	-	-	157,119
Debt service:						
Principal	172,514	1,162,681	-	-	-	5,756,545
Interest	26,477	205,319	-	-	-	983,084
Capital outlay:						
General government	118,357	-	-	-	-	1,508,639
Public safety	-	-	-	-	-	943,794
Highways and streets	-	-	-	-	-	3,448,813
Health and welfare	-	-	-	-	-	38,951
Economic development	-	921,293	-	-	-	921,344
Culture and recreation	-	-	-	-	-	137,971
Total disbursements	317,348	2,289,293	-	1,500	1,500	25,420,589
Excess (deficiency) of receipts over disbursements	(68,675)	262,105	15	(1,480)	(1,332)	(1,157,255)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	672,888
Transfers in	201,101	-	-	1,500	1,500	10,203,856
Transfers out	-	-	-	-	-	(18,660,806)
Other receipts	-	-	-	-	-	30,383
Total other financing sources (uses)	201,101	-	-	1,500	1,500	(7,753,679)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	132,426	262,105	15	20	168	(8,910,934)
Cash and investment fund balance - beginning	576,802	890,104	26,979	10,995	93,940	30,409,652
Cash and investment fund balance - ending	\$ 709,228	\$ 1,152,209	\$ 26,994	\$ 11,015	\$ 94,108	\$ 21,498,718
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 1,152,209	\$ -	\$ -	\$ -	\$ 11,167,935
Cash with fiscal agent	-	-	-	-	-	-
Restricted assets:						
Cash and investments	709,228	-	26,994	11,015	94,108	10,330,783
Total cash and investment assets - ending	\$ 709,228	\$ 1,152,209	\$ 26,994	\$ 11,015	\$ 94,108	\$ 21,498,718
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,273,557
Public safety	-	-	-	-	-	1,071,341
Highways and streets	-	-	-	-	-	1,019,945
Health and welfare	-	-	-	-	-	486,696
Debt service	-	-	-	-	-	983,187
Capital outlay	709,228	-	26,994	11,015	94,108	5,496,057
Unrestricted	-	1,152,209	-	-	-	11,167,935
Total cash and investment fund balance - ending	\$ 709,228	\$ 1,152,209	\$ 26,994	\$ 11,015	\$ 94,108	\$ 21,498,718

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, 2009

	Employee's Benefit Trust	Employee Longevity	Totals
Operating receipts:			
Charges for Services	\$ 7,334,458	\$ 549,999	\$ 7,884,457
Miscellaneous	66,819	25,061	91,880
Total operating receipts	7,401,277	575,060	7,976,337
Operating disbursements:			
Salaries and Wages	-	536,300	536,300
Insurance claims and expense	8,376,143	-	8,376,143
Total operating disbursements	8,376,143	536,300	8,912,443
Excess (deficiency) of receipts over disbursements	(974,866)	38,760	(936,106)
Nonoperating receipts (disbursements):			
Investment earnings	3,960	-	3,960
Excess (deficiency) of receipts over disbursements and nonoperating receipts (disbursements)	(970,906)	38,760	(932,146)
Cash and investment fund balance - beginning	1,277,741	1,371,559	2,649,300
Cash and investment fund balance - ending	\$ 306,835	\$ 1,410,319	\$ 1,717,154
<u>Cash and Investment Assets - December 31</u>			
Cash and investments	\$ 306,835	\$ 1,410,319	\$ 1,717,154
<u>Cash and Investment Fund Balance - December 31</u>			
Unrestricted	\$ 306,835	\$ 1,410,319	\$ 1,717,154

DELAWARE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PENSION TRUST FUNDS
 For The Year Ended December 31, 2009

	Sheriff's Pension	EMS Pension	Totals
Additions:			
Contributions:			
Employer	\$ 30,903	\$ 89,489	\$ 120,392
Plan members	-	52,346	52,346
	30,903	141,835	172,738
Total contributions			
	30,903	141,835	172,738
Investment receipts:			
Interest	223,141	515	223,656
Dividends	-	15,935	15,935
	223,141	16,450	239,591
Total investment receipts	223,141	16,450	239,591
Less realized loss on sale of investments	(465,227)	(90,415)	(555,642)
	(242,086)	(73,965)	(316,051)
Net investment receipts	(242,086)	(73,965)	(316,051)
	(242,086)	(73,965)	(316,051)
Total additions	(211,183)	67,870	(143,313)
Deductions:			
Benefits	470,074	69,134	539,208
Administrative and general	104,147	13,693	117,840
	574,221	82,827	657,048
Total deductions	574,221	82,827	657,048
Excess (deficiency) of total additions over total deductions	(785,404)	(14,957)	(800,361)
Cash and investment fund balance - beginning	10,226,835	1,086,195	11,313,030
Cash and investment fund balance - ending	\$ 9,441,431	\$ 1,071,238	\$ 10,512,669

DELAWARE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009

	City And Town Cost	Coroner's Training Continuing Education	Weed Cutting	Tax Sale Redemption	Surplus Tax	State Fines And Forfeitures	State Sales Disclosure Fee
Additions:							
Agency fund additions	\$ 9,515	\$ 14,385	\$ 19,317	\$ 139,155	\$ 777,277	\$ 174,450	\$ 12,460
Deductions:							
Agency fund deductions	75	21,955	15,597	143,119	516,875	191,815	16,653
Excess (deficiency) of total additions over total deductions	9,440	(7,570)	3,720	(3,964)	260,402	(17,365)	(4,193)
Cash and investment fund balance - beginning	35,259	8,909	-	7,223	760,913	30,930	5,417
Cash and investment fund balance - ending	<u>\$ 44,699</u>	<u>\$ 1,339</u>	<u>\$ 3,720</u>	<u>\$ 3,259</u>	<u>\$ 1,021,315</u>	<u>\$ 13,565</u>	<u>\$ 1,224</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Sewage Collections	Overweight Vehicles	Sheriff	Infraction Judgement	Inheritance Tax	Payroll
Additions:						
Agency fund additions	\$ 770,840	\$ 37,514	\$ 1,192,332	\$ 344,547	\$ 2,963,596	\$ 31,191,062
Deductions:						
Agency fund deductions	770,917	38,388	1,015,955	524,191	3,014,364	30,736,236
Excess (deficiency) of total additions over total deductions	(77)	(874)	176,377	(179,644)	(50,768)	454,826
Cash and investment fund balance - beginning	73,387	9,927	30,457	204,260	565,990	324,021
Cash and investment fund balance - ending	<u>\$ 73,310</u>	<u>\$ 9,053</u>	<u>\$ 206,834</u>	<u>\$ 24,616</u>	<u>\$ 515,222</u>	<u>\$ 778,847</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Sheriffs Inmate Trust	Special Death Benefits	Educational License Plate	Tax Sale Administration	Financial Institution Tax	Convention And Tourism Agency
Additions:						
Agency fund additions	\$ 378,364	\$ 9,153	\$ 3,862	\$ 11,438	\$ 735,908	\$ 460,492
Deductions:						
Agency fund deductions	377,000	13,113	6,450	-	735,908	460,492
Excess (deficiency) of total additions over total deductions	1,364	(3,960)	(2,588)	11,438	-	-
Cash and investment fund balance - beginning	5,916	3,960	2,588	68,455	-	-
Cash and investment fund balance - ending	\$ 7,280	\$ -	\$ -	\$ 79,893	\$ -	\$ -

DELAWARE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Child Restraint Violations Fines	Interstate Compact Fee	Commercial Vehicle Excise (CVET)	Tax Distribution	Congressional Interest	Tax Sale Surplus
Additions:						
Agency fund additions	\$ 2,250	\$ 638	\$ 676,467	\$ 105,560,442	\$ 102	\$ 8,509
Deductions:						
Agency fund deductions	3,575	863	676,467	98,635,324	730	495,646
Excess (deficiency) of total additions over total deductions	(1,325)	(225)	-	6,925,118	(628)	(487,137)
Cash and investment fund balance - beginning	1,550	263	-	27,430,978	7,595	590,368
Cash and investment fund balance - ending	<u>\$ 225</u>	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ 34,356,096</u>	<u>\$ 6,967</u>	<u>\$ 103,231</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Riverboat Wagering	County Option Income Tax	CEDIT Homestead Credit	Barrett Law	Storm Water Fees	Clerk Of The Circuit Court
Additions:						
Agency fund additions	\$ 743,261	\$ 11,387,766	\$ 4,733,203	\$ 15,652	\$ 1,180,404	\$ 6,392,293
Deductions:						
Agency fund deductions	743,261	11,387,766	4,683,827	15,458	1,068,186	6,567,690
Excess (deficiency) of total additions over total deductions	-	-	49,376	194	112,218	(175,397)
Cash and investment fund balance - beginning	-	-	111,604	778	46,522	949,582
Cash and investment fund balance - ending	\$ -	\$ -	\$ 160,980	\$ 972	\$ 158,740	\$ 774,185

DELAWARE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	State Mortgage Fund	TMA Audit	Security Deposits	Attorney Recovery Fees	EDIT Clearing	Homestead Credit Refund
Additions:						
Agency fund additions	\$ 9,400	\$ -	\$ -	\$ -	\$ 4,002,978	\$ 22,354
Deductions:						
Agency fund deductions	13,615	19,900	-	-	4,002,978	17,297
Excess (deficiency) of total additions over total deductions	(4,215)	(19,900)	-	-	-	5,057
Cash and investment fund balance - beginning	5,495	22,069	22,599	10,290	-	63,015
Cash and investment fund balance - ending	<u>\$ 1,280</u>	<u>\$ 2,169</u>	<u>\$ 22,599</u>	<u>\$ 10,290</u>	<u>\$ -</u>	<u>\$ 68,072</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	HEA 1001-2008 State	Probation Trust	State Share Of Delinquent Tax & Penalty	Civil Penalty & Unsafe Buildings	PTR Homestead	Totals
Additions:						
Agency fund additions	\$ 2,050,888	\$ -	\$ 56,815	\$ 19,865	\$ 391,770	\$ 176,500,724
Deductions:						
Agency fund deductions	2,075,814	-	56,815	13,815	391,770	169,469,900
Excess (deficiency) of total additions over total deductions	(24,926)	-	-	6,050	-	7,030,824
Cash and investment fund balance - beginning	53,354	2,710	-	-	-	31,456,384
Cash and investment fund balance - ending	<u>\$ 28,428</u>	<u>\$ 2,710</u>	<u>\$ -</u>	<u>\$ 6,050</u>	<u>\$ -</u>	<u>\$ 38,487,208</u>

DELAWARE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2009

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	342,514,038
Buildings	45,867,801
Improvements other than buildings	447,063
Machinery and equipment	14,335,689
Construction in progress	<u>4,225,866</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 409,913,981</u>

DELAWARE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2009

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Jail	\$ 2,628,995	\$ 1,698,470
2004 EDIT Bond Lease (YOC)	935,000	288,000
1998 EDIT Bond Lease (YOC, Improvements)	3,042,441	1,080,000
Fairgrounds	178,750	13,750
Notes and loans payable	459,260	248,166
Bonds payable:		
General obligation bonds:		
Communication Equipment & Capital Improvement	222,559	232,062
Revenue bonds:		
Daleville TIF Bonds	1,780,000	267,219
Park One TIF Bonds	1,610,000	169,350
Morrison Road TIF Bonds	1,916,000	249,520
Morrison Road Junior Issue TIF Bonds	1,550,000	175,450
Magna TIF Bond	<u>2,025,000</u>	<u>165,875</u>
Total governmental activities debt	<u>\$ 16,348,005</u>	<u>\$ 4,587,862</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:

County Treasurer
County Redevelopment Commission
Board of County Commissioners
County Fair Board

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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, 2009. 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 of America; 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, 2009.

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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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)

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, the County Commissioners, 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

June 16, 2010

DELAWARE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF COMMERCE - NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION</u>			
Pass-Through Indiana Department of Homeland Security Public Safety Interoperable Communications Grant Program	11.555	2007-GS-H7-0041	\$ <u>86,543</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through City of Muncie Edward Byrne Memorial Justice Assistance Grant Cluster Edward Byrne Memorial Justice Assistance Grant Program	16.738	2006-DJ-BX-1111	31,527
Pass-Through City of Anderson Edward Byrne Memorial Justice Assistance Grant Program		07-DJ-082	450
Pass-Through City of Muncie ARRA- Edward Byrne Memorial Justice Assistance Grant (JAG) Program - Grants to Units of Local Government	16.804	2009-SB-B9-2257-2009	<u>89,041</u>
Total for cluster			<u>121,018</u>
Direct Grants Community Capacity Development Office	16.595	2008-WS-QX-0235 2009-WS-QX-0048	173,000 <u>5,623</u>
Total for program			<u>178,623</u>
Public Safety Partnership and Community Policing Grants	16.710	2006-CK-WX-0304 2006-CK-WX-0759	25,064 <u>16,121</u>
Total for program			<u>41,185</u>
Total for federal grantor agency			<u>340,826</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Federal Topics Program Congressional Earmark and STP Funds National Bridge Inspection Program Delaware County Railroad Route Location Study	20.205	A249-09-320010A STP - 9918 BR - NBIS (498) DEM-IN38(1)	1,222,484 116,240 33,280 <u>16,863</u>
Total for Cluster			<u>1,388,867</u>
Pass-Through Indiana Criminal Justice Institute State and Community Highway Safety	20.600	PT- 09-04-01-02 PT- 10-04-01-02	22,392 <u>25,400</u>
Total for program			<u>47,792</u>
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	C44P-9-227A C44P-9-601A	14,842 <u>3,073</u>
Total for program			<u>17,915</u>
Total for federal grantor agency			<u>1,454,574</u>

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

DELAWARE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>			
Pass-Through Indiana Department of Health Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034	XA-00EE66401-0	<u>25,504</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069	1H75TP000339-01 5U90TP517024-09	44,102 <u>17,025</u>
Total for program			<u>61,127</u>
Pass-Through Indiana Family and Social Services Administration Child Support Enforcement	93.563		
Prosecutor			358,472
Clerk			172,654
Court Costs			74,466
Collection Incentives			139,805
Indirect Cost			93,110
ARRA Child Support Enforcement			
Prosecutor			38,559
Clerk			6,834
Court Costs			<u>23,519</u>
Total for program			<u>907,419</u>
Pass-Through Indiana Department of Health Preventive Health and Health Services Block Grant	93.991	A70-8-197002	<u>12,308</u>
Total for federal grantor agency			<u>980,854</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security State Homeland Security Program (SHSP)	97.073	C44P-8-020A C44P-9-574A PSF1-8-96 C44P-31-A	91,978 168,814 686 <u>12,812</u>
Total for program			<u>274,290</u>
Law Enforcement Terrorism Prevention Program	97.074	C44P-8-0205A	<u>3,994</u>
Total for federal grantor agency			<u>278,284</u>
Total federal awards expended			<u>\$ 3,166,585</u>

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

DELAWARE COUNTY
NOTES 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 Delaware County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to sub-recipients as follows for the year ended December 31, 2009:

Program Title	Federal CFDA Number	2009
Executive Office for Weed and Seed	16.595	\$ <u>44,470</u>

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified?	yes
Significant deficiencies identified that are not considered to be material weaknesses?	yes

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Significant deficiencies 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
20.205	Highway Planning and Construction
93.563	Child Support Services
97.073	State Homeland Security Program (SHSP)

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

FINDING 2009-1, INTERNAL CONTROL DELAWARE COUNTY
2007 EMPLOYEE HEALTH BENEFITS TRUST

In 2007, Delaware County's Board of County Commissioners agreed to establish a separate trust for employee health benefits under the laws of the state of Delaware. The County could not provide documentation to determine the proper reporting of its relationship with the Employee Health Benefits Trust in its financial statements.

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

Without these internal controls the County cannot properly present fairly their financial position and activity.

Information should be obtained to determine the proper reporting of the trust.

FINDING 2009-2. INTERNAL CONTROL DELAWARE COUNTY REDEVELOPMENT COMMISSION

The Delaware County Redevelopment Commission did not post transactions for the trust accounts for one of their TIF districts.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

Without these controls the County cannot properly present fairly their financial position and activity.

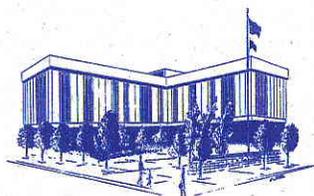
Information from trust account statements should be reviewed and posted timely.

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
COMMISSIONERS**

Donald H. Dunnuck
District #1

Todd R. Donati
District #2

Larry W. Bledsoe, Jr.
District #3

Patricia Lackey
Office Manager

100 West Main Street
Room 309 County Building
Muncie, Indiana 47305
Telephone 765.747.7730
Fax 765.747.7899

An Equal Opportunity Employer

June 23, 2010

Indiana State Board of Accounts
302 W. Washington St
Room E 418
Indianapolis, IN 46204

RE: Delaware County Federal Findings Corrective Action Plan

To Whom It May Concern:

Pursuant to the exit interview with the State Board of Accounts Auditors, Delaware County was requested to prepare a response and Corrective Action Plan to some of the items identified in the notes. Delaware County is grateful to the State Board of Accounts for the review of the various departments within County Government.

With respect to items identified in the Schedule of "*Federal Findings*" Delaware County would submit the following with respect to its "Corrective Action Plan";

**FINDING 2009-1, INTERNAL CONTROL DELAWARE COUNTY 2007
EMPLOYEE HEALTH BENEFITS TRUST**

- A. Response: This Trust is due to expire at the end of July. We have had several meetings to establish the process to end this trust at that time. This money and/or proceeds, will be directly deposited from the Health Benefit Trust into the reserve account, Fund #654, and will be accounted for and monitored through the County Auditor's office and The Delaware County Council for the purpose this account was established

**FINDING 2009-2, INTERNAL CONTROL DELAWARE COUNTY
REDEVELOPMENT COMMISSION**

- A. Response: We are in agreement with the concerns and have met with the Auditor's office and have established there was one account that was unaccounted for. We have sense tracked down that account and have set up a reporting process that will properly maintain updates on all Delaware County Redevelopment Commission accounts. (Response reported by Bruce Baldwin, Director Delaware County Redevelopment Commission)

Indiana State Board of Accounts

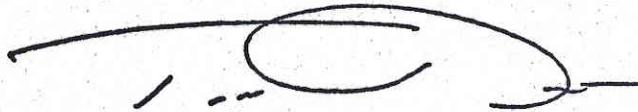
“Corrective Action Plan”

June 23, 2010

Page 2

I trust that this letter addresses all of the issues that were identified and provides a reasonable correction to the points raised. If there are any questions, please do not hesitate to contact the County Commissioners' Office.

Respectfully,

A handwritten signature in black ink, appearing to read "Todd Donati". The signature is stylized with a large, sweeping loop that extends to the left and then curves back to the right, ending in a horizontal line.

Todd Donati, President
County Commissioners
Delaware County Indiana

DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 16, 2010, with Judy Rust, Auditor; Sharon Yaudas, Chief Deputy Auditor; Donna Patterson, Deputy Auditor; and Todd Donati, President of the Board of County Commissioners.