

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

ANNUAL FINANCIAL REPORT

2010

DELAWARE COUNTY, INDIANA



**FILED**

08/26/2011



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Judy Rust	01-01-07 to 12-31-14
Treasurer	John Dorer	01-01-09 to 12-31-12
Clerk of the Circuit Court	Steven Craycraft	01-01-08 to 12-31-11
Sheriff	George Sheridan Michael Scroggins	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Jane Lasater	01-01-07 to 12-31-14
President of the Board of County Commissioners	Todd Donati	01-01-10 to 12-31-11
President of the County Council	Christopher Matchett James King	01-01-10 to 12-31-10 01-01-11 to 12-31-11



**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 statement of Delaware County (County), for the year ended December 31, 2010. This financial statement is the responsibility of the County's management. Our responsibility is to express opinions on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 opinion.

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

In our opinion, the financial statement referred to above present fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated July 8, 2011, 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 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 an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by 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 financial

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

statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Included in the financial statement 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 Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject 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 financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, 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 financial statement and, accordingly, we express no opinion on them.

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

July 8, 2011



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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 statement of Delaware County (County), for the year ended December 31, 2010, and have issued our report thereon dated July 8, 2011. 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 opinion on the financial statement, 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 was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2010-1 Internal Controls – Pension Funds and 2010-2 Bank Account Reconciliations to be material weaknesses.

A significant deficiency is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item) 2010-3 Internal Controls – Treasurer's Receipts to be significant deficiencies.

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)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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, County Council, 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

July 8, 2011

FINANCIAL STATEMENT

DELAWARE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
REGULATORY BASIS  
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General Fund	\$ 11,400,097	\$ 37,863,963	\$ 47,326,202	\$ 1,937,858
DTF Imprest Fund	1	12,388	6,000	6,389
County Aviation	-	442,331	442,331	-
Wheel Tax Surtax	-	2,222,280	2,148,323	73,957
I-69 TIF	-	961	-	961
Prosecutor ARRA	-	46,804	-	46,804
Clerk ARRA	-	47,398	-	47,398
County Poor Relief	-	2,034,184	2,034,184	-
Township Tax	-	503,193	503,193	-
Towhship Fire Fighting	-	1,014,450	1,014,450	-
Library Tax	-	4,702,748	4,702,748	-
School General Tax	-	381,515	381,515	-
Corporation Tax	-	22,560,315	22,560,315	-
Final HEA 1001-07-08	-	438,775	438,775	-
Corporation Motor Vehicle	-	759,472	759,472	-
Corporation Park	-	1,448,897	1,448,897	-
Firemen Pension	-	1,674,063	1,674,063	-
Sanitary Fund	-	7,425,432	7,425,432	-
Sanitary Cumulative Building	-	866,953	866,953	-
Corporation Cemetery	-	356,824	356,824	-
Township Fire Debt Service	-	230,789	230,789	-
School Transporation	-	9,867,129	9,867,129	-
Muncie Public Transporation	-	3,635,222	3,635,222	-
Corporation Cumulative Fire	-	63,529	63,529	-
Cumulative Capital Development	-	144,131	144,131	-
Storm Water Clearing	158,740	1,092,942	1,251,682	-
School Capital Project	-	13,956,051	13,956,051	-
Corporation Bond	-	50,803	50,803	-
Township Cumulative Fire	-	291,037	291,037	-
Tax Increment Financing	-	5,117,432	5,117,432	-
Airport Cumulative Building	-	243,768	243,768	-
Line Fence	-	893	893	-
East Central Indiana Solid Waste District	-	302,602	302,602	-
Tax Sale Administration Fee	79,893	52,290	132,165	18
Township Cemetery Fund	-	5,926	5,926	-
2009 Jag H Grant	-	28,365	22,095	6,270
Wheel & Sur Tax County	-	1,023,446	847,402	176,044
Township Recreation	-	153,565	153,565	-
Adult Drug Court	-	12,139	1,609	10,530
School Bus Replacement	-	1,837,955	1,837,955	-
2007 Homeland Security Ham Radios	-	4,563	4,563	-
EMS Medical Supplies	-	187,965	116,436	71,529
2007 Homeland Security/Law Enforcement	-	14,125	14,125	-
Homeland Security/Ball State Exercise	-	8,889	8,889	-
2007 Homeland Security/Israel Training	-	32,200	32,200	-
2009 Homeland Security Foundation Grant	-	3,926	3,926	-
Magna Industrial TIF	-	5,103	71	5,032
A6-10 Min 18 DCHD	-	54,000	8,713	45,287
CFDA 66.034 Asthma Grant	-	20,000	5,592	14,408
2007 Homeland Security Taskforce	-	113,685	112,696	989
Clerk Of The Circuit Court	774,185	7,931,416	7,292,308	1,413,293
County Recorder	-	416,674	416,674	-
Local Road And Street	-	557,149	54,512	502,637
Accident Report	2,406	1,671	-	4,077
Firearms Training	17,182	21,494	15,887	22,789
EMS Ambulance Replacement	108,406	150,668	168,771	90,303
Clerk's Record Perpetuation	20,896	14,326	11,004	24,218
Drug Fee Community	115,052	103,403	115,150	103,305
Drainage Maintenance	1,072,198	590,636	473,519	1,189,315
Emergency Plan & Right To Know	89,674	6,059	22,210	73,523
Data Processing Equipment	1,100	-	-	1,100
Federal Surplus Property	1,267	3	-	1,270

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

DELAWARE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Property Reassessment	723,403	297,110	926,455	94,058
Recorder's Record Perpetuation	266,236	131,301	100,064	297,473
Family And Children	-	753	-	753
Pre-Trial Diversion	69,329	97,641	117,588	49,382
Plat Book Fee	217,184	25,535	4,890	237,829
Misdemeanor Fund	359,815	100,944	67,103	393,656
Supplemental Public Defender	39,843	25,519	15,253	50,109
Jail Commissary	5,830	219,493	198,563	26,760
Co Sheriff Law Enforcement Cont Ed	1,748	2,584	-	4,332
Jury Pay	38,294	18,699	7,693	49,300
Community Service Adult	120,349	256,464	321,413	55,400
Rainy Day	9,898,223	3,150,746	7,362,861	5,686,108
County Medical Inmate Care	102,226	8,348	99,982	10,592
Sales Disclosure	68,007	9,895	8,800	69,102
County Corrections-Jail	10	-	-	10
Comm Corr Home Detention Adult	69,643	783,920	777,139	76,424
Drug Abuse Resistance Ed	2,779	-	2,052	727
Tobacco Settlement	-	100,231	19,500	80,731
Identification Security Protection	79,562	38,930	71,306	47,186
Homeland Security Grant	1	-	1	-
Drug Buy And Bust	1	-	-	1
Sex And Violent Offender	2,353	2,010	190	4,173
County Health	294,072	1,216,103	1,321,260	188,915
County Law Enforcement Continuing Ed	7,466	1,589	960	8,095
GIS Electronic Map	12,691	30,379	14,710	28,360
Delaware County Enhanced 911	29,085	287,510	265,680	50,915
County Highway	1,019,945	2,842,469	2,937,329	925,085
Supplemental Juvenile Probation Ser	40,525	12,705	4,608	48,622
Supplemental Adult Probation Services	117,281	282,820	219,307	180,794
Local Health Maintenance	119,383	73,566	57,348	135,601
Comm Corrections House Arrest	36,270	234,741	210,057	60,954
GAL/CASA	108,670	218,241	193,935	132,976
Co Surveyor's Corners Perpetuation	7,544	18,505	4,000	22,049
Public Health Vaccination	102,125	36,449	35,631	102,943
Court Alcohol & Drug	142,675	326,898	415,458	54,115
Sheriff's Pension Plan Collections	33,317	3,827	-	37,144
EMS Donation	3,017	750	690	3,077
Sheriff Revolving Fund	750	-	-	750
EMA Hazardous Clean-Up	1,445	425	-	1,870
Insurance Recovery	76,562	35,825	25,226	87,161
Emergency Management Donations	766	800	921	645
Block Grant 2004	36	-	-	36
Delaware County Assessor Copy Fees	3,838	-	-	3,838
Comprehensive Plan Fund	117,359	33,783	32,875	118,267
Police Equipment	123,486	137,502	204,227	56,761
Gal/Casa User's Fees	2,278	-	-	2,278
Block Grant 2005	923	499	-	1,422
Family Support Impact	10,209	-	-	10,209
Delaware County Drug Free Community	-	19,543	15,674	3,869
Delaware County Council Donation	500	-	-	500
EMS Pension Supplement	541,364	185,101	578,473	147,992
Sheriff's Photo	6,939	371	-	7,310
Weed And Seed	4,546	147,681	147,965	4,262
Emergency Gas Award	383	-	-	383
EMS Capital Improvement	522,669	861,080	410,496	973,253
Animal Welfare	2,460	50	-	2,510
For Div Drug Crt Grant	4,541	4,503	4,544	4,500
Drug Court User Fee	49,376	30,292	25,511	54,157
Metro Plan Organization	80	-	-	80
Kiwanis Club Shots For Tots	812	-	-	812
Juvenile DUI Grant	3,397	49,810	51,185	2,022
Center Township Assessor Copy Fund	687	-	-	687

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

DELAWARE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Community Transition Program	62,901	80,288	141,280	1,909
Sheriff's Donations	10,264	18,976	20,666	8,574
Juvenile Probation Admin. Fee	43,552	7,817	-	51,369
Pass Thru Grant Monies	7,800	83,925	83,925	7,800
Comm. Corr. Substance Abuse	40	-	-	40
Coroner's Copy Fee Fund	1,537	362	-	1,899
Emergency Management Grant	11,192	116,877	105,768	22,301
Project Hoosier Safe-T	21,287	41,313	4,650	57,950
J.A.G. 2006 Grant	357	-	-	357
CASA Capital Grant	3	15,000	14,964	39
Delaware County Fair & Expo	158,295	312,843	345,258	125,880
Childhood Obesity Grant	-	14,000	11,732	2,268
2006 DHS Exercise Grant	5,484	861	861	5,484
Sheriff Circuit TV Grant	4,236	-	4,236	-
Redevelopment	131	-	100	31
H1N1 Influenza Fund	73,241	55	73,296	-
Sustainability Weed & Seed	15,484	541	873	15,152
Sheriff's 2009 Recovery Act Eq	33,905	-	30,422	3,483
Civil Penalty-Unsafe Buildings	6,050	65,995	72,045	-
Alternative Dispute Resolution	7,139	10,150	395	16,894
2007 Homeland Security Grant	-	5,867	5,867	-
Del Co Wireless Emergency Telephone	284,730	426,596	506,231	205,095
Fallen Heroes Memorial Bridge	2,963	5,109	4,937	3,135
Excess Tax Levy	-	141,181	-	141,181
Sheriff's 2007 JAG Grant	22,500	-	22,095	405
2008 JAG Grant	7,298	-	-	7,298
2008 IICJI-DTF Grant	16,691	33,161	49,852	-
Sprint Nextel Rebanding Project	27,054	22,725	25,175	24,604
Excise Tax	-	3,633,342	3,633,342	-
TIF Allocation	7,186,855	1,092,015	5,061,230	3,217,640
Tax County Lease Rental	605,296	2,223,596	2,828,892	-
Mun-Del Lease Payments	131,178	-	-	131,178
Nebo Road TIF	136,970	88,460	14,634	210,796
Daleville TIF Bond	3,629,880	623,211	733,001	3,520,090
Park One TIF	755,858	191,666	938,587	8,937
Delaware Co General Obligation Bond	372,531	247,373	530,990	88,914
Magna TIF Bond	85,620	74,437	160,057	-
Ag Park TIF	7,960	2,649	7,927	2,682
600/332 TIF	1,570	-	1,570	-
Park One Bond And Interest	8,049	169,354	169,350	8,053
Park One Reserve	170,000	4	4	170,000
Morrison Road Junior Reserve	240,222	20	-	240,242
Morrison Road Junior Debt Service	-	1,152,775	1,152,775	-
Morrison Road Reserve	326,560	27	-	326,587
Morrison Road Bond And Interest	-	249,520	249,520	-
Magna Bond And Interest	2,700	-	-	2,700
Magna Reserve	248,309	13	-	248,322
CREd Fund	144,473	247,235	166,750	224,958
School Pension Debt	-	2,703,594	2,703,594	-
School Debt Service	-	16,119,433	16,119,433	-
Cumulative Bridge	4,400,755	2,094,960	2,674,402	3,821,313
Cumulative Building	253,956	493,600	455,299	292,257
General Drain Improvement	709,228	513,511	223,140	999,599
TIF Capital Project	20,923	160,058	-	180,981
Co. Economic Development Dist	1,152,209	3,479,858	3,350,292	1,281,775
CReED Industrial Development	-	247,228	247,228	-
Park One Capital	26,994	-	-	26,994
Morrison Road Junior Capital	11,015	1,501	1,500	11,016
Morrison Road Capital	94,108	1,508	1,500	94,116
Employee's Benefit Trust	306,835	10,843,067	7,800,869	3,349,033
Delaware County Employee Longevity	1,410,319	537,853	551,483	1,396,689
Sheriff's Pension	9,441,431	1,710,254	625,244	10,526,441

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

DELAWARE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Police Pension	-	2,955,707	2,955,707	-
EMS Pension	1,071,238	185,702	76,962	1,179,978
Congressional Principal	18,236	-	-	18,236
City And Town Court Cost	44,700	4,663	47,470	1,893
Coroner's Training Cont. Education	1,339	15,824	15,960	1,203
Weed Cutting	3,720	43,456	47,176	-
Tax Sale Redemption	3,259	211,143	193,694	20,708
Surplus Tax	1,021,315	232,292	424,752	828,855
State Fines And Forfeitures	13,565	103,263	103,516	13,312
State Sales Disclosure Fee	1,224	9,895	10,149	970
Sewage Collections	73,310	268,962	342,272	-
Overweight Vehicles	9,053	16,905	24,953	1,005
County Sheriff	206,834	1,968,394	2,101,640	73,588
Infraction Judgement	24,616	233,175	238,743	19,048
Inheritance Tax	515,222	1,558,276	1,321,353	752,145
Payroll	778,847	28,415,443	28,980,261	214,029
Sheriff's Inmate Trust	7,280	407,355	401,761	12,874
Special Death Benefits	-	7,798	7,798	-
Educational License Plate	-	4,331	4,331	-
Financial Institution Tax	-	787,116	787,116	-
Convention And Tourism Agency	-	468,127	467,915	212
Child Restraint Violations Fines	225	2,375	2,425	175
Interstate Compact Fee	38	450	375	113
Commercial Vehicle Excise (CVET)	-	674,031	674,031	-
County Treasurer	34,356,096	118,332,654	135,502,994	17,185,756
Probation	-	287,767	287,767	-
Congressional Interest	6,967	74	730	6,311
Tax Sale Surplus	103,231	1,084,559	204,458	983,332
Riverboat Wagering	-	743,261	743,261	-
County Option Income Tax	-	11,231,314	10,819,422	411,892
CEDIT Homestead Credit	160,980	4,499,788	4,552,813	107,955
Barrett Law	972	21,923	22,117	778
State Mortgage Fund	1,280	7,388	7,193	1,475
TMA Audit	2,169	241,251	120,700	122,720
Security Deposits	22,599	-	-	22,599
Attorney Recovery Fees	10,290	-	10,070	220
EDIT Clearing	-	3,986,024	3,792,411	193,613
Homestead Credit Refund	68,072	154,103	153,411	68,764
HEA 1001-2008 State	28,428	1,171,935	1,195,800	4,563
Probation Trust	2,710	-	-	2,710
State Share Of Delq Tax & Pen	-	3,338	3,338	-
PTR Homestead	-	101,421	101,421	-
Storm Water Utility	238,352	271,870	230,423	279,799
	<u>\$ 100,957,510</u>	<u>\$ 376,533,972</u>	<u>\$ 407,307,561</u>	<u>\$ 70,183,921</u>

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

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

The accompanying financial statement(s) present(s) the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

*B. Basis of Accounting*

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

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

*C. Cash and Investments*

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

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include, but are not limited to, the following sources:

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

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

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees which are comprised mostly of charges for current services.

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

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

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

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

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

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

**Note 6. Pension Plan**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is 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 this 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 members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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. That report may be obtained by contacting:

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. 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 County also contributes to additional pension plan(s) unique to the County. Information regarding these plans may be obtained from the County.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, Delaware County's Annual Report(s) can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	General Fund	DTF Imprest Fund	County Aviation	Wheel Tax Surtax	I-69 TIF	Prosecutor ARRA	Clerk Arra
Cash and investments - beginning	\$ 11,400,097	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	12,615,982	-	399,916	-	961	-	-
Licenses and permits	57,611	-	-	-	-	-	-
Intergovernmental	7,044,940	-	42,415	-	-	-	-
Charges for services	2,889,652	-	-	-	-	-	-
Fines and forfeits	477,590	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	14,778,188	12,388	-	2,222,280	-	46,804	47,398
Total receipts	<u>37,863,963</u>	<u>12,388</u>	<u>442,331</u>	<u>2,222,280</u>	<u>961</u>	<u>46,804</u>	<u>47,398</u>
Disbursements:							
Personal services	22,853,835	-	-	-	-	-	-
Supplies	1,010,320	-	-	-	-	-	-
Other services and charges	5,697,754	6,000	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	201,398	-	-	-	-	-	-
Other disbursements	17,562,895	-	442,331	2,148,323	-	-	-
Total disbursements	<u>47,326,202</u>	<u>6,000</u>	<u>442,331</u>	<u>2,148,323</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(9,462,239)</u>	<u>6,388</u>	<u>-</u>	<u>73,957</u>	<u>961</u>	<u>46,804</u>	<u>47,398</u>
Cash and investments - ending	<u>\$ 1,937,858</u>	<u>\$ 6,389</u>	<u>\$ -</u>	<u>\$ 73,957</u>	<u>\$ 961</u>	<u>\$ 46,804</u>	<u>\$ 47,398</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	County Poor Relief	Township Tax	Township Fire Fighting	Library Tax	School General Tax	Corporation Tax	Final HEA 1001-07-08
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	1,882,615	453,537	909,444	4,355,934	381,515	20,926,805	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	151,569	49,656	105,006	346,814	-	1,633,510	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	438,775
<b>Total receipts</b>	<b>2,034,184</b>	<b>503,193</b>	<b>1,014,450</b>	<b>4,702,748</b>	<b>381,515</b>	<b>22,560,315</b>	<b>438,775</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,034,184	503,193	1,014,450	4,702,748	381,515	22,560,315	438,775
<b>Total disbursements</b>	<b>2,034,184</b>	<b>503,193</b>	<b>1,014,450</b>	<b>4,702,748</b>	<b>381,515</b>	<b>22,560,315</b>	<b>438,775</b>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Corporation Motor Vehicle	Corporation Park	Firemen Pension	Sanitary Fund	Sanitary Cumulative Building	Corporation Cemetery	Township Fire Debt Service
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	675,533	1,323,761	1,558,282	6,874,589	802,473	332,593	200,370
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	83,939	125,136	115,781	550,843	64,480	24,231	30,419
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>759,472</b>	<b>1,448,897</b>	<b>1,674,063</b>	<b>7,425,432</b>	<b>866,953</b>	<b>356,824</b>	<b>230,789</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	759,472	1,448,897	1,674,063	7,425,432	866,953	356,824	230,789
<b>Total disbursements</b>	<b>759,472</b>	<b>1,448,897</b>	<b>1,674,063</b>	<b>7,425,432</b>	<b>866,953</b>	<b>356,824</b>	<b>230,789</b>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	School Transportation	Muncie Public Transportation	Corporation Cumulative Fire	Cumulative Capital Development	Storm Water Clearing	School Capital Project	Corporation Bond
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 158,740	\$ -	\$ -
Receipts:							
Taxes	8,887,249	2,196,334	56,615	128,215	-	12,626,681	47,382
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	979,880	1,438,888	6,914	15,916	-	1,329,370	3,421
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,092,942	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>9,867,129</b>	<b>3,635,222</b>	<b>63,529</b>	<b>144,131</b>	<b>1,092,942</b>	<b>13,956,051</b>	<b>50,803</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	9,867,129	3,635,222	63,529	144,131	1,251,682	13,956,051	50,803
<b>Total disbursements</b>	<b>9,867,129</b>	<b>3,635,222</b>	<b>63,529</b>	<b>144,131</b>	<b>1,251,682</b>	<b>13,956,051</b>	<b>50,803</b>
Excess (deficiency) of receipts over disbursements	-	-	-	-	(158,740)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Township Cumulative Fire	Tax Increment Financing	Airport Cumulative Building	Line Fence	East Central Indiana Solid Waste District	Tax Sale Administration Fee	Township Cemetery Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,893	\$ -
Receipts:							
Taxes	254,924	5,117,432	220,266	-	273,592	-	5,165
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	36,113	-	23,502	-	29,010	-	761
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	893	-	52,290	-
<b>Total receipts</b>	<b>291,037</b>	<b>5,117,432</b>	<b>243,768</b>	<b>893</b>	<b>302,602</b>	<b>52,290</b>	<b>5,926</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	893	-	-	-
Other disbursements	291,037	5,117,432	243,768	-	302,602	132,165	5,926
<b>Total disbursements</b>	<b>291,037</b>	<b>5,117,432</b>	<b>243,768</b>	<b>893</b>	<b>302,602</b>	<b>132,165</b>	<b>5,926</b>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(79,875)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18	\$ -

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	2009 Jag H Grant	Wheel & Sur Tax County	Township Recreation	Adult Drug Court	School Bus Replacement	2007 Homeland Security Ham Radios	EMS Medical Supplies
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	142,783	-	1,621,146	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	28,365	-	10,782	-	216,809	4,563	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	110,866
Utility fees	-	-	-	-	-	-	-
Other receipts	-	1,023,446	-	12,139	-	-	77,099
<b>Total receipts</b>	<b>28,365</b>	<b>1,023,446</b>	<b>153,565</b>	<b>12,139</b>	<b>1,837,955</b>	<b>4,563</b>	<b>187,965</b>
Disbursements:							
Personal services	-	-	-	1,609	-	-	-
Supplies	-	847,402	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	22,095	-	153,565	-	1,837,955	4,563	116,436
<b>Total disbursements</b>	<b>22,095</b>	<b>847,402</b>	<b>153,565</b>	<b>1,609</b>	<b>1,837,955</b>	<b>4,563</b>	<b>116,436</b>
Excess (deficiency) of receipts over disbursements	6,270	176,044	-	10,530	-	-	71,529
Cash and investments - ending	<u>\$ 6,270</u>	<u>\$ 176,044</u>	<u>\$ -</u>	<u>\$ 10,530</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,529</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	2007 Homeland Security/Law Enforcement	Homeland Security/Ball State Exercise	2007 Homeland Security/Israel Training	2009 Homeland Security Foundation Grant	Magna Industrial TIF	A6-10-Min 18 DCHD	CFDA 66.034 Asthma Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	5,103	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	14,125	8,373	32,200	3,926	-	54,000	20,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	516	-	-	-	-	-
<b>Total receipts</b>	<b>14,125</b>	<b>8,889</b>	<b>32,200</b>	<b>3,926</b>	<b>5,103</b>	<b>54,000</b>	<b>20,000</b>
Disbursements:							
Personal services	-	-	-	-	-	7,857	5,068
Supplies	-	-	-	-	-	340	323
Other services and charges	-	-	-	-	-	516	201
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	14,125	8,889	32,200	3,926	71	-	-
<b>Total disbursements</b>	<b>14,125</b>	<b>8,889</b>	<b>32,200</b>	<b>3,926</b>	<b>71</b>	<b>8,713</b>	<b>5,592</b>
Excess (deficiency) of receipts over disbursements	-	-	-	-	5,032	45,287	14,408
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 5,032	\$ 45,287	\$ 14,408

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	2007 Homeland Security Taskforce	Clerk Of The Circuit Court	County Recorder	Local Road And Street	Accident Report	Firearms Training	EMS Ambulance Replacement
Cash and investments - beginning	\$ -	\$ 774,185	\$ -	\$ -	\$ 2,406	\$ 17,182	\$ 108,406
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	112,696	-	-	555,780	-	-	-
Charges for services	-	7,931,416	-	-	1,671	19,972	137,844
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	989	-	416,674	1,369	-	1,522	12,824
Total receipts	<u>113,685</u>	<u>7,931,416</u>	<u>416,674</u>	<u>557,149</u>	<u>1,671</u>	<u>21,494</u>	<u>150,668</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	54,512	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	168,771
Other disbursements	112,696	7,292,308	416,674	-	-	15,887	-
Total disbursements	<u>112,696</u>	<u>7,292,308</u>	<u>416,674</u>	<u>54,512</u>	<u>-</u>	<u>15,887</u>	<u>168,771</u>
Excess (deficiency) of receipts over disbursements	<u>989</u>	<u>639,108</u>	<u>-</u>	<u>502,637</u>	<u>1,671</u>	<u>5,607</u>	<u>(18,103)</u>
Cash and investments - ending	<u>\$ 989</u>	<u>\$ 1,413,293</u>	<u>\$ -</u>	<u>\$ 502,637</u>	<u>\$ 4,077</u>	<u>\$ 22,789</u>	<u>\$ 90,303</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Clerk's Record Perpetuation	Drug Fee Community	Drainage Maintenance	Emergency Plan & Right To Know	Data Processing Equipment	Federal Surplus Property	Property Reassessment
Cash and investments - beginning	\$ 20,896	\$ 115,052	\$ 1,072,198	\$ 89,674	\$ 1,100	\$ 1,267	\$ 723,403
Receipts:							
Taxes	-	-	590,636	-	-	-	206,161
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	4,990	-	-	18,566
Charges for services	-	103,403	-	-	-	-	-
Fines and forfeits	14,326	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	1,069	-	3	72,383
Total receipts	<u>14,326</u>	<u>103,403</u>	<u>590,636</u>	<u>6,059</u>	<u>-</u>	<u>3</u>	<u>297,110</u>
Disbursements:							
Personal services	-	-	-	-	-	-	257,214
Supplies	-	-	122,427	7,101	-	-	8,277
Other services and charges	6,000	115,000	-	15,109	-	-	660,964
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	5,000	-	-	-	-	-	-
Other disbursements	4	150	351,092	-	-	-	-
Total disbursements	<u>11,004</u>	<u>115,150</u>	<u>473,519</u>	<u>22,210</u>	<u>-</u>	<u>-</u>	<u>926,455</u>
Excess (deficiency) of receipts over disbursements	<u>3,322</u>	<u>(11,747)</u>	<u>117,117</u>	<u>(16,151)</u>	<u>-</u>	<u>3</u>	<u>(629,345)</u>
Cash and investments - ending	<u>\$ 24,218</u>	<u>\$ 103,305</u>	<u>\$ 1,189,315</u>	<u>\$ 73,523</u>	<u>\$ 1,100</u>	<u>\$ 1,270</u>	<u>\$ 94,058</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Recorder's Record Perpetuation	Family And Children	Pre-Trial Diversion	Plat Book Fee	Misdemeant Fund	Supplemental Public Defender	Jail Commissary
Cash and investments - beginning	\$ 266,236	\$ -	\$ 69,329	\$ 217,184	\$ 359,815	\$ 39,843	\$ 5,830
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	87,582	-	-
Charges for services	131,301	-	97,641	25,535	-	25,519	219,493
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	753	-	-	13,362	-	-
Total receipts	<u>131,301</u>	<u>753</u>	<u>97,641</u>	<u>25,535</u>	<u>100,944</u>	<u>25,519</u>	<u>219,493</u>
Disbursements:							
Personal services	86,325	-	117,588	-	-	15,253	198,563
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	4,390	3,219	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	500	52,005	-	-
Other disbursements	13,739	-	-	-	11,879	-	-
Total disbursements	<u>100,064</u>	<u>-</u>	<u>117,588</u>	<u>4,890</u>	<u>67,103</u>	<u>15,253</u>	<u>198,563</u>
Excess (deficiency) of receipts over disbursements	<u>31,237</u>	<u>753</u>	<u>(19,947)</u>	<u>20,645</u>	<u>33,841</u>	<u>10,266</u>	<u>20,930</u>
Cash and investments - ending	<u>\$ 297,473</u>	<u>\$ 753</u>	<u>\$ 49,382</u>	<u>\$ 237,829</u>	<u>\$ 393,656</u>	<u>\$ 50,109</u>	<u>\$ 26,760</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Co Sheriff Law Enforcement Cont Ed	Jury Pay	Community Service Adult	Rainy Day	County Medical Inmate Care	Sales Disclosure	County Corrections-Jail
Cash and investments - beginning	\$ 1,748	\$ 38,294	\$ 120,349	\$ 9,898,223	\$ 102,226	\$ 68,007	\$ 10
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	431,032	8,348	-	-
Charges for services	844	-	217,951	-	-	-	-
Fines and forfeits	1,740	18,651	-	-	-	9,895	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	48	38,513	2,719,714	-	-	-
Total receipts	<u>2,584</u>	<u>18,699</u>	<u>256,464</u>	<u>3,150,746</u>	<u>8,348</u>	<u>9,895</u>	<u>-</u>
Disbursements:							
Personal services	-	-	246,743	1,135,976	-	-	-
Supplies	-	-	14,236	-	-	-	-
Other services and charges	-	7,691	37,100	-	99,982	8,800	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	258,418	-	-	-
Other disbursements	-	2	23,334	5,968,467	-	-	-
Total disbursements	<u>-</u>	<u>7,693</u>	<u>321,413</u>	<u>7,362,861</u>	<u>99,982</u>	<u>8,800</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,584</u>	<u>11,006</u>	<u>(64,949)</u>	<u>(4,212,115)</u>	<u>(91,634)</u>	<u>1,095</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,332</u>	<u>\$ 49,300</u>	<u>\$ 55,400</u>	<u>\$ 5,686,108</u>	<u>\$ 10,592</u>	<u>\$ 69,102</u>	<u>\$ 10</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Comm Corr Home Detention Adult	Drug Abuse Resistance Ed	Tobacco Settlement	Identification Security Protection	Homeland Security Grant	Drug Buy And Bust	Sex And Violent Offender
Cash and investments - beginning	\$ 69,643	\$ 2,779	\$ -	\$ 79,562	\$ 1	\$ 1	\$ 2,353
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	746,526	-	50,115	-	-	-	-
Charges for services	-	-	-	-	-	-	2,010
Fines and forfeits	-	-	-	38,930	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	37,394	-	50,116	-	-	-	-
Total receipts	<u>783,920</u>	<u>-</u>	<u>100,231</u>	<u>38,930</u>	<u>-</u>	<u>-</u>	<u>2,010</u>
Disbursements:							
Personal services	638,112	-	-	-	-	-	-
Supplies	20,568	-	-	-	-	-	-
Other services and charges	83,959	2,052	9,050	56,439	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	500	14,867	-	-	-
Other disbursements	34,500	-	9,950	-	1	-	190
Total disbursements	<u>777,139</u>	<u>2,052</u>	<u>19,500</u>	<u>71,306</u>	<u>1</u>	<u>-</u>	<u>190</u>
Excess (deficiency) of receipts over disbursements	<u>6,781</u>	<u>(2,052)</u>	<u>80,731</u>	<u>(32,376)</u>	<u>(1)</u>	<u>-</u>	<u>1,820</u>
Cash and investments - ending	<u>\$ 76,424</u>	<u>\$ 727</u>	<u>\$ 80,731</u>	<u>\$ 47,186</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 4,173</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	County Health	County Law Enforcement Continuing Ed	GIS Electronic Map	Delaware County Enhanced 911	County Highway	Supplemental Juvenile Probation Ser	Supplemental Adult Probation Services
Cash and investments - beginning	\$ 294,072	\$ 7,466	\$ 12,691	\$ 29,085	\$ 1,019,945	\$ 40,525	\$ 117,281
Receipts:							
Taxes	558,624	-	-	-	-	-	-
Licenses and permits	180,276	-	-	-	-	-	-
Intergovernmental	71,046	-	-	-	2,734,595	-	-
Charges for services	71,155	1,589	-	287,294	-	-	14,138
Fines and forfeits	-	-	30,379	-	-	12,705	268,682
Utility fees	-	-	-	-	-	-	-
Other receipts	335,002	-	-	216	107,874	-	-
Total receipts	<u>1,216,103</u>	<u>1,589</u>	<u>30,379</u>	<u>287,510</u>	<u>2,842,469</u>	<u>12,705</u>	<u>282,820</u>
Disbursements:							
Personal services	813,567	-	-	206,079	1,941,103	3,585	199,302
Supplies	25,833	-	-	-	568,275	-	9,525
Other services and charges	31,559	-	14,710	58,076	344,171	1,023	5,030
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	54,448	-	-	1,525	83,780	-	5,035
Other disbursements	395,853	960	-	-	-	-	415
Total disbursements	<u>1,321,260</u>	<u>960</u>	<u>14,710</u>	<u>265,680</u>	<u>2,937,329</u>	<u>4,608</u>	<u>219,307</u>
Excess (deficiency) of receipts over disbursements	<u>(105,157)</u>	<u>629</u>	<u>15,669</u>	<u>21,830</u>	<u>(94,860)</u>	<u>8,097</u>	<u>63,513</u>
Cash and investments - ending	<u>\$ 188,915</u>	<u>\$ 8,095</u>	<u>\$ 28,360</u>	<u>\$ 50,915</u>	<u>\$ 925,085</u>	<u>\$ 48,622</u>	<u>\$ 180,794</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Local Health Maintenance	Comm Corrections House Arrest	GAL/CASA	Co Surveyor's Corners Perpetuation	Public Health Vaccination	Court Alcohol & Drug	Sheriff's Pension Plan Collections
Cash and investments - beginning	\$ 119,383	\$ 36,270	\$ 108,670	\$ 7,544	\$ 102,125	\$ 142,675	\$ 33,317
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	72,672	-	30,632	-	-	301,398	-
Charges for services	-	234,320	-	18,505	-	-	3,827
Fines and forfeits	-	-	-	-	18,325	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	894	421	187,609	-	18,124	25,500	-
Total receipts	<u>73,566</u>	<u>234,741</u>	<u>218,241</u>	<u>18,505</u>	<u>36,449</u>	<u>326,898</u>	<u>3,827</u>
Disbursements:							
Personal services	45,010	180,983	125,845	-	-	279,551	-
Supplies	900	3,905	6,699	-	35,631	17,748	-
Other services and charges	-	24,090	30,760	4,000	-	105,968	-
Debt service - principal and interest	11,438	-	-	-	-	-	-
Capital outlay	-	774	-	-	-	-	-
Other disbursements	-	305	30,631	-	-	12,191	-
Total disbursements	<u>57,348</u>	<u>210,057</u>	<u>193,935</u>	<u>4,000</u>	<u>35,631</u>	<u>415,458</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>16,218</u>	<u>24,684</u>	<u>24,306</u>	<u>14,505</u>	<u>818</u>	<u>(88,560)</u>	<u>3,827</u>
Cash and investments - ending	<u>\$ 135,601</u>	<u>\$ 60,954</u>	<u>\$ 132,976</u>	<u>\$ 22,049</u>	<u>\$ 102,943</u>	<u>\$ 54,115</u>	<u>\$ 37,144</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	EMS Donation	Sheriff Revolving Fund	EMA Hazardous Clean-Up	Insurance Recovery	Emergency Management Donations	Block Grant 2004	Delaware County Assessor Copy Fees
Cash and investments - beginning	\$ 3,017	\$ 750	\$ 1,445	\$ 76,562	\$ 766	\$ 36	\$ 3,838
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	425	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	750	-	-	35,825	800	-	-
Total receipts	<u>750</u>	<u>-</u>	<u>425</u>	<u>35,825</u>	<u>800</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	690	-	-	25,226	921	-	-
Total disbursements	<u>690</u>	<u>-</u>	<u>-</u>	<u>25,226</u>	<u>921</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>60</u>	<u>-</u>	<u>425</u>	<u>10,599</u>	<u>(121)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,077</u>	<u>\$ 750</u>	<u>\$ 1,870</u>	<u>\$ 87,161</u>	<u>\$ 645</u>	<u>\$ 36</u>	<u>\$ 3,838</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Comprehensive Plan Fund	Police Equipment	Gal/Casa User's Fees	Block Grant 2005	Family Support Impact	Delaware County Drug Free Community	Delaware County Council Donation
Cash and investments - beginning	\$ 117,359	\$ 123,486	\$ 2,278	\$ 923	\$ 10,209	\$ -	\$ 500
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	19,543	-
Charges for services	33,573	100,644	-	-	-	-	-
Fines and forfeits	-	12,643	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	210	24,215	-	499	-	-	-
Total receipts	33,783	137,502	-	499	-	19,543	-
Disbursements:							
Personal services	-	-	-	-	-	2,653	-
Supplies	-	3,973	-	-	-	3,330	-
Other services and charges	28,411	5,161	-	-	-	9,301	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	4,464	14,109	-	-	-	390	-
Other disbursements	-	180,984	-	-	-	-	-
Total disbursements	32,875	204,227	-	-	-	15,674	-
Excess (deficiency) of receipts over disbursements	908	(66,725)	-	499	-	3,869	-
Cash and investments - ending	\$ 118,267	\$ 56,761	\$ 2,278	\$ 1,422	\$ 10,209	\$ 3,869	\$ 500

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	EMS Pension Supplement	Sheriff's Photo	Weed And Seed	Emergency Gas Award	EMS Capital Improvement	Animal Welfare	For Div Drug Crt Grant
Cash and investments - beginning	\$ 541,364	\$ 6,939	\$ 4,546	\$ 383	\$ 522,669	\$ 2,460	\$ 4,541
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	146,681	-	-	-	-
Intergovernmental	7,793	-	-	-	-	-	4,500
Charges for services	177,308	371	-	-	461,080	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	1,000	-	400,000	50	3
Total receipts	<u>185,101</u>	<u>371</u>	<u>147,681</u>	<u>-</u>	<u>861,080</u>	<u>50</u>	<u>4,503</u>
Disbursements:							
Personal services	103,473	-	15,800	-	-	-	-
Supplies	-	-	2,696	-	-	-	-
Other services and charges	-	-	129,469	-	-	-	4,444
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	410,496	-	-
Other disbursements	<u>475,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>
Total disbursements	<u>578,473</u>	<u>-</u>	<u>147,965</u>	<u>-</u>	<u>410,496</u>	<u>-</u>	<u>4,544</u>
Excess (deficiency) of receipts over disbursements	<u>(393,372)</u>	<u>371</u>	<u>(284)</u>	<u>-</u>	<u>450,584</u>	<u>50</u>	<u>(41)</u>
Cash and investments - ending	<u>\$ 147,992</u>	<u>\$ 7,310</u>	<u>\$ 4,262</u>	<u>\$ 383</u>	<u>\$ 973,253</u>	<u>\$ 2,510</u>	<u>\$ 4,500</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Drug Court User Fee	Metro Plan Organization	Kiwans Club Shots For Tots	Juvenile DUI Grant	Center Township Assessor Copy Fund	Community Transition Program	Sheriff's Donations
Cash and investments - beginning	\$ 49,376	\$ 80	\$ 812	\$ 3,397	\$ 687	\$ 62,901	\$ 10,264
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	49,810	-	80,288	-
Charges for services	30,292	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	18,976
Total receipts	<u>30,292</u>	<u>-</u>	<u>-</u>	<u>49,810</u>	<u>-</u>	<u>80,288</u>	<u>18,976</u>
Disbursements:							
Personal services	-	-	-	51,185	-	131,984	-
Supplies	-	-	-	-	-	5,126	-
Other services and charges	-	-	-	-	-	4,170	1,864
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	25,511	-	-	-	-	-	18,802
Total disbursements	<u>25,511</u>	<u>-</u>	<u>-</u>	<u>51,185</u>	<u>-</u>	<u>141,280</u>	<u>20,666</u>
Excess (deficiency) of receipts over disbursements	<u>4,781</u>	<u>-</u>	<u>-</u>	<u>(1,375)</u>	<u>-</u>	<u>(60,992)</u>	<u>(1,690)</u>
Cash and investments - ending	<u>\$ 54,157</u>	<u>\$ 80</u>	<u>\$ 812</u>	<u>\$ 2,022</u>	<u>\$ 687</u>	<u>\$ 1,909</u>	<u>\$ 8,574</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Juvenile Probation Admin. Fee	Pass Thru Grant Monies	Comm. Corr. Substance Abuse	Coroner's Copy Fee Fund	Emergency Management Grant	Project Hoosier Safe-T	J.A.G. 2006 Grant
Cash and investments - beginning	\$ 43,552	\$ 7,800	\$ 40	\$ 1,537	\$ 11,192	\$ 21,287	\$ 357
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	83,925	-	-	108,882	-	-
Charges for services	7,817	-	-	-	-	41,313	-
Fines and forfeits	-	-	-	362	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	7,995	-	-
Total receipts	<u>7,817</u>	<u>83,925</u>	<u>-</u>	<u>362</u>	<u>116,877</u>	<u>41,313</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	101,265	-	-
Other disbursements	-	83,925	-	-	4,503	4,650	-
Total disbursements	<u>-</u>	<u>83,925</u>	<u>-</u>	<u>-</u>	<u>105,768</u>	<u>4,650</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>7,817</u>	<u>-</u>	<u>-</u>	<u>362</u>	<u>11,109</u>	<u>36,663</u>	<u>-</u>
Cash and investments - ending	<u>\$ 51,369</u>	<u>\$ 7,800</u>	<u>\$ 40</u>	<u>\$ 1,899</u>	<u>\$ 22,301</u>	<u>\$ 57,950</u>	<u>\$ 357</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	CASA Capital Grant	Delaware County Fair & Expo	Childhood Obesity Grant	2006 DHS Exercise Grant	Sheriff Circuit Tv Grant	Redevelopment	H1N1 Influenza Fund
Cash and investments - beginning	\$ 3	\$ 158,295	\$ -	\$ 5,484	\$ 4,236	\$ 131	\$ 73,241
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	15,000	-	10,000	861	-	-	-
Charges for services	-	166,794	-	-	-	-	-
Fines and forfeits	-	131,362	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	14,687	4,000	-	-	-	55
Total receipts	15,000	312,843	14,000	861	-	-	55
Disbursements:							
Personal services	-	-	-	-	-	-	6,520
Supplies	-	5,398	-	-	-	-	10,974
Other services and charges	-	307,630	11,732	-	-	100	23,328
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	32,230	-	861	-	-	19,209
Other disbursements	14,964	-	-	-	4,236	-	13,265
Total disbursements	14,964	345,258	11,732	861	4,236	100	73,296
Excess (deficiency) of receipts over disbursements	36	(32,415)	2,268	-	(4,236)	(100)	(73,241)
Cash and investments - ending	\$ 39	\$ 125,880	\$ 2,268	\$ 5,484	\$ -	\$ 31	\$ -

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Sustainability Weed & Seed	Sheriff's 2009 Recovery Act Eq	Civil Penalty-Unsafe Buildings	Alternative Dispute Resolution	2007 Homeland Security Grant	Del Co Wireless Emergency Telephone	Fallen Heroes Memorial Bridge
Cash and investments - beginning	\$ 15,484	\$ 33,905	\$ 6,050	\$ 7,139	\$ -	\$ 284,730	\$ 2,963
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	5,867	-	-
Charges for services	-	-	-	-	-	425,827	-
Fines and forfeits	-	-	-	10,150	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	541	-	65,995	-	-	769	5,109
Total receipts	541	-	65,995	10,150	5,867	426,596	5,109
Disbursements:							
Personal services	-	-	-	-	-	265,846	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	5,867	240,385	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	5,887	-	-	-	-	2,567
Other disbursements	873	24,535	72,045	395	-	-	2,370
Total disbursements	873	30,422	72,045	395	5,867	506,231	4,937
Excess (deficiency) of receipts over disbursements	(332)	(30,422)	(6,050)	9,755	-	(79,635)	172
Cash and investments - ending	\$ 15,152	\$ 3,483	\$ -	\$ 16,894	\$ -	\$ 205,095	\$ 3,135

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Excess Tax Levy	Sheriff's 2007 JAG Grant	2008 JAG Grant	2008 IICJI-DTF Grant	Sprint Nextel Rebanding Project	Excise Tax	TIF Allocation
Cash and investments - beginning	\$ -	\$ 22,500	\$ 7,298	\$ 16,691	\$ 27,054	\$ -	\$ 7,186,855
Receipts:							
Taxes	141,181	-	-	-	-	-	878,174
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	33,161	-	3,633,342	209,812
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	22,725	-	4,029
Total receipts	<u>141,181</u>	<u>-</u>	<u>-</u>	<u>33,161</u>	<u>22,725</u>	<u>3,633,342</u>	<u>1,092,015</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	942	-	-	-
Other services and charges	-	-	-	-	22,725	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	22,095	-	48,910	2,450	3,633,342	5,061,230
Total disbursements	<u>-</u>	<u>22,095</u>	<u>-</u>	<u>49,852</u>	<u>25,175</u>	<u>3,633,342</u>	<u>5,061,230</u>
Excess (deficiency) of receipts over disbursements	<u>141,181</u>	<u>(22,095)</u>	<u>-</u>	<u>(16,691)</u>	<u>(2,450)</u>	<u>-</u>	<u>(3,969,215)</u>
Cash and investments - ending	<u>\$ 141,181</u>	<u>\$ 405</u>	<u>\$ 7,298</u>	<u>\$ -</u>	<u>\$ 24,604</u>	<u>\$ -</u>	<u>\$ 3,217,640</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Tax County Lease Rental	Mun-Del Lease Payments	Nebo Road TIF	Daleville TIF Bond	Park One TIF	Delaware Co General Obligation Bond	Magna TIF Bond
Cash and investments - beginning	\$ 605,296	\$ 131,178	\$ 136,970	\$ 3,629,880	\$ 755,858	\$ 372,531	\$ 85,620
Receipts:							
Taxes	1,260,356	-	88,374	297,461	191,261	227,931	74,339
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	114,005	-	-	-	-	19,337	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	849,235	-	86	325,750	405	105	98
Total receipts	2,223,596	-	88,460	623,211	191,666	247,373	74,437
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,535,095	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	293,797	-	14,634	733,001	938,587	530,990	160,057
Total disbursements	2,828,892	-	14,634	733,001	938,587	530,990	160,057
Excess (deficiency) of receipts over disbursements	(605,296)	-	73,826	(109,790)	(746,921)	(283,617)	(85,620)
Cash and investments - ending	\$ -	\$ 131,178	\$ 210,796	\$ 3,520,090	\$ 8,937	\$ 88,914	\$ -

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Ag Park TIF	600/332 TIF	Park One Bond And Interest	Park One Reserve	Morrison Road Junior Reserve	Morrison Road Junior Debt Service	Morrison Road Reserve
Cash and investments - beginning	\$ 7,960	\$ 1,570	\$ 8,049	\$ 170,000	\$ 240,222	\$ -	\$ 326,560
Receipts:							
Taxes	2,645	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	4	-	169,354	4	20	1,152,775	27
Total receipts	<u>2,649</u>	<u>-</u>	<u>169,354</u>	<u>4</u>	<u>20</u>	<u>1,152,775</u>	<u>27</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,927	1,570	169,350	4	-	1,152,775	-
Total disbursements	<u>7,927</u>	<u>1,570</u>	<u>169,350</u>	<u>4</u>	<u>-</u>	<u>1,152,775</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(5,278)</u>	<u>(1,570)</u>	<u>4</u>	<u>-</u>	<u>20</u>	<u>-</u>	<u>27</u>
Cash and investments - ending	<u>\$ 2,682</u>	<u>\$ -</u>	<u>\$ 8,053</u>	<u>\$ 170,000</u>	<u>\$ 240,242</u>	<u>\$ -</u>	<u>\$ 326,587</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Morrison Road Bond And Interest	Magna Bond And Interest	Magna Reserve	CRED Fund	School Pension Debt	School Debt Service	Cumulative Bridge
Cash and investments - beginning	\$ -	\$ 2,700	\$ 248,309	\$ 144,473	\$ -	\$ -	\$ 4,400,755
Receipts:							
Taxes	-	-	-	-	2,426,192	14,570,540	1,538,115
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	277,402	1,548,893	438,790
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	249,520	-	13	247,235	-	-	118,055
Total receipts	249,520	-	13	247,235	2,703,594	16,119,433	2,094,960
Disbursements:							
Personal services	-	-	-	-	-	-	1,989,994
Supplies	-	-	-	-	-	-	199,764
Other services and charges	-	-	-	-	-	-	29,335
Debt service - principal and interest	-	-	-	166,750	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	249,520	-	-	-	2,703,594	16,119,433	455,309
Total disbursements	249,520	-	-	166,750	2,703,594	16,119,433	2,674,402
Excess (deficiency) of receipts over disbursements	-	-	13	80,485	-	-	(579,442)
Cash and investments - ending	\$ -	\$ 2,700	\$ 248,322	\$ 224,958	\$ -	\$ -	\$ 3,821,313

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Cumulative Building	General Drain Improvement	TIF Capital Project	Co. Economic Development Dist	CRoED Industrial Development	Park One Capital	Morrison Road Junior Capital
Cash and investments - beginning	\$ 253,956	\$ 709,228	\$ 20,923	\$ 1,152,209	\$ -	\$ 26,994	\$ 11,015
Receipts:							
Taxes	-	135,672	-	2,323,352	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	493,210	-	-	-	247,228	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	390	377,839	160,058	1,156,506	-	-	1,501
Total receipts	493,600	513,511	160,058	3,479,858	247,228	-	1,501
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	45,266	223,140	-	3,350,292	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	410,033	-	-	-	-	-	-
Other disbursements	-	-	-	-	247,228	-	1,500
Total disbursements	455,299	223,140	-	3,350,292	247,228	-	1,500
Excess (deficiency) of receipts over disbursements	38,301	290,371	160,058	129,566	-	-	1
Cash and investments - ending	\$ 292,257	\$ 999,599	\$ 180,981	\$ 1,281,775	\$ -	\$ 26,994	\$ 11,016

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Morrison Road Capital	Employee's Benefit Trust	Delaware County Employee Longevity	Sheriff's Pension	Police Pension	EMS Pension	Congressional Principal
Cash and investments - beginning	\$ 94,108	\$ 306,835	\$ 1,410,319	\$ 9,441,431	\$ -	\$ 1,071,238	\$ 18,236
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	2,955,707	-	-
Charges for services	-	673,788	20,400	1,147,924	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,508	10,169,279	517,453	562,330	-	185,702	-
Total receipts	<u>1,508</u>	<u>10,843,067</u>	<u>537,853</u>	<u>1,710,254</u>	<u>2,955,707</u>	<u>185,702</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	510,048	-	60,126	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	3,020,568	551,483	115,196	-	16,836	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,500	4,780,301	-	-	2,955,707	-	-
Total disbursements	<u>1,500</u>	<u>7,800,869</u>	<u>551,483</u>	<u>625,244</u>	<u>2,955,707</u>	<u>76,962</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>8</u>	<u>3,042,198</u>	<u>(13,630)</u>	<u>1,085,010</u>	<u>-</u>	<u>108,740</u>	<u>-</u>
Cash and investments - ending	<u>\$ 94,116</u>	<u>\$ 3,349,033</u>	<u>\$ 1,396,689</u>	<u>\$ 10,526,441</u>	<u>\$ -</u>	<u>\$ 1,179,978</u>	<u>\$ 18,236</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	City And Town Court Cost	Coroner's Training Cont. Education	Weed Cutting	Tax Sale Redemption	Surplus Tax	State Fines And Forfeitures	State Sales Disclosure Fee
Cash and investments - beginning	\$ 44,700	\$ 1,339	\$ 3,720	\$ 3,259	\$ 1,021,315	\$ 13,565	\$ 1,224
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	4,663	15,824	43,456	211,143	232,292	103,263	9,895
Total receipts	4,663	15,824	43,456	211,143	232,292	103,263	9,895
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	47,470	15,960	47,176	193,694	424,752	103,516	10,149
Total disbursements	47,470	15,960	47,176	193,694	424,752	103,516	10,149
Excess (deficiency) of receipts over disbursements	(42,807)	(136)	(3,720)	17,449	(192,460)	(253)	(254)
Cash and investments - ending	\$ 1,893	\$ 1,203	\$ -	\$ 20,708	\$ 828,855	\$ 13,312	\$ 970

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Sewage Collections	Overweight Vehicles	County Sheriff	Infraction Judgement	Inheritance Tax	Payroll	Sheriff's Inmate Trust
Cash and investments - beginning	\$ 73,310	\$ 9,053	\$ 206,834	\$ 24,616	\$ 515,222	\$ 778,847	\$ 7,280
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	268,962	16,905	1,968,394	233,175	1,558,276	28,415,443	407,355
Total receipts	268,962	16,905	1,968,394	233,175	1,558,276	28,415,443	407,355
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	342,272	24,953	2,101,640	238,743	1,321,353	28,980,261	401,761
Total disbursements	342,272	24,953	2,101,640	238,743	1,321,353	28,980,261	401,761
Excess (deficiency) of receipts over disbursements	(73,310)	(8,048)	(133,246)	(5,568)	236,923	(564,818)	5,594
Cash and investments - ending	\$ -	\$ 1,005	\$ 73,588	\$ 19,048	\$ 752,145	\$ 214,029	\$ 12,874

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Special Death Benefits	Educational License Plate	Financial Institution Tax	Convention And Tourism Agency	Child Restraint Violations Fines	Interstate Compact Fee	Commercial Vehicle Excise (CVET)
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 225	\$ 38	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	7,798	4,331	787,116	468,127	2,375	450	674,031
Total receipts	<u>7,798</u>	<u>4,331</u>	<u>787,116</u>	<u>468,127</u>	<u>2,375</u>	<u>450</u>	<u>674,031</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,798	4,331	787,116	467,915	2,425	375	674,031
Total disbursements	<u>7,798</u>	<u>4,331</u>	<u>787,116</u>	<u>467,915</u>	<u>2,425</u>	<u>375</u>	<u>674,031</u>
Excess (deficiency) of receipts over disbursements	-	-	-	212	(50)	75	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 212</u>	<u>\$ 175</u>	<u>\$ 113</u>	<u>\$ -</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	County Treasurer	Probation	Congressional Interest	Tax Sale Surplus	Riverboat Wagering	County Option Income Tax	CEDIT Homestead Credit
Cash and investments - beginning	\$ 34,356,096	\$ -	\$ 6,967	\$ 103,231	\$ -	\$ -	\$ 160,980
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	<u>118,332,654</u>	<u>287,767</u>	<u>74</u>	<u>1,084,559</u>	<u>743,261</u>	<u>11,231,314</u>	<u>4,499,788</u>
Total receipts	<u>118,332,654</u>	<u>287,767</u>	<u>74</u>	<u>1,084,559</u>	<u>743,261</u>	<u>11,231,314</u>	<u>4,499,788</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>135,502,994</u>	<u>287,767</u>	<u>730</u>	<u>204,458</u>	<u>743,261</u>	<u>10,819,422</u>	<u>4,552,813</u>
Total disbursements	<u>135,502,994</u>	<u>287,767</u>	<u>730</u>	<u>204,458</u>	<u>743,261</u>	<u>10,819,422</u>	<u>4,552,813</u>
Excess (deficiency) of receipts over disbursements	<u>(17,170,340)</u>	<u>-</u>	<u>(656)</u>	<u>880,101</u>	<u>-</u>	<u>411,892</u>	<u>(53,025)</u>
Cash and investments - ending	<u>\$ 17,185,756</u>	<u>\$ -</u>	<u>\$ 6,311</u>	<u>\$ 983,332</u>	<u>\$ -</u>	<u>\$ 411,892</u>	<u>\$ 107,955</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Barrett Law	State Mortgage Fund	TMA Audit	Security Deposits	Attorney Recovery Fees	EDIT Clearing	Homestead Credit Refund
Cash and investments - beginning	\$ 972	\$ 1,280	\$ 2,169	\$ 22,599	\$ 10,290	\$ -	\$ 68,072
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	21,923	7,388	241,251	-	-	3,986,024	154,103
Total receipts	21,923	7,388	241,251	-	-	3,986,024	154,103
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	22,117	7,193	120,700	-	10,070	3,792,411	153,411
Total disbursements	22,117	7,193	120,700	-	10,070	3,792,411	153,411
Excess (deficiency) of receipts over disbursements	(194)	195	120,551	-	(10,070)	193,613	692
Cash and investments - ending	\$ 778	\$ 1,475	\$ 122,720	\$ 22,599	\$ 220	\$ 193,613	\$ 68,764

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	HEA 1001-2008 State	Probation Trust	State Share Of Delq Tax & Pen	PTR Homestead	Storm Water Utility	Totals
Cash and investments - beginning	\$ 28,428	\$ 2,710	\$ -	\$ -	\$ 238,352	\$ 100,957,510
Receipts:						
Taxes	-	-	-	-	-	110,788,211
Licenses and permits	-	-	-	-	-	384,568
Intergovernmental	-	-	-	-	-	30,208,991
Charges for services	-	-	-	-	-	15,722,636
Fines and forfeits	-	-	-	-	-	2,249,548
Utility fees	-	-	-	-	190,617	190,617
Other receipts	1,171,935	-	3,338	101,421	81,253	216,989,401
Total receipts	<u>1,171,935</u>	<u>-</u>	<u>3,338</u>	<u>101,421</u>	<u>271,870</u>	<u>376,533,972</u>
Disbursements:						
Personal services	-	-	-	-	94,101	32,590,898
Supplies	-	-	-	-	1,769	2,987,994
Other services and charges	-	-	-	-	134,553	18,249,964
Debt service - principal and interest	-	-	-	-	-	178,188
Capital outlay	-	-	-	-	-	1,849,425
Other disbursements	1,195,800	-	3,338	101,421	-	351,451,092
Total disbursements	<u>1,195,800</u>	<u>-</u>	<u>3,338</u>	<u>101,421</u>	<u>230,423</u>	<u>407,307,561</u>
Excess (deficiency) of receipts over disbursements	<u>(23,865)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,447</u>	<u>(30,773,589)</u>
Cash and investments - ending	<u>\$ 4,563</u>	<u>\$ 2,710</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 279,799</u>	<u>\$ 70,183,921</u>

DELAWARE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2010

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	342,091,894
Buildings	45,910,751
Improvements other than buildings	476,546
Machinery and equipment	<u>15,001,655</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 406,004,369</u>

DELAWARE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2010

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental Activities:		
Capital leases:		
Justice Center	\$ 1,622,042	\$ 1,648,030
2004 EDIT Bond Lease (YOC)	685,000	288,000
1998 EDIT Bond Lease (YOC and Improvements)	2,075,462	1,100,000
Fairgrounds	165,000	13,750
Paver	263,000	33,042
Notes and loans payable	347,225	141,954
Bonds payable:		
Revenue bonds:		
Daleville TIF Bond	1,630,000	266,563
Park One TIF Bond	1,535,000	184,250
Morrison Road TIF Bond	1,764,000	245,358
Morrison Road Junior Issue TIF Bond	465,000	115,200
Magna TIF Bond	2,000,000	193,075
Total governmental activities debt	<u>\$ 12,551,729</u>	<u>\$ 4,229,222</u>

DELAWARE COUNTY  
OTHER REPORTS

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

County Council  
County Treasurer  
Redevelopment Commission  
Clerk of the Circuit Court  
County Sheriff  
Juvenile Probation Department  
County Storm Water  
County Emergency Medical Services

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

Compliance

We have audited the compliance of the 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 program(s) for the year ended December 31, 2010. The County's major federal program(s) 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, 2010.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 deficiency in 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 and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

This report is intended solely for the information and use of the County's management, County Council, and others within the entity, 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

July 8, 2011

DELAWARE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2010

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 JUSTICE</u>			
Edward Byrne Memorial Justice Assistance Grant Cluster			
Pass-Through City of Muncie			
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
		2007-DJ-BX-1062	\$ 22,095
		2009-DJ-BX-0693	22,095
		2009-SB-B9-2257	<u>31,060</u>
Total for program			<u>75,250</u>
Pass-Through City of Anderson			
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
		JAG-09-JRA-10	24,768
		DTF-06-DJ-072	<u>16,933</u>
Total for program			<u>41,701</u>
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	<u>30,421</u>
Total for cluster			<u>147,372</u>
Direct Grants			
Community Capacity Development Office	16.595		
		2009-WS-QX-0048	134,484
		2010-WS-QX-0088	10,588
		2010-DC-BX-0088	<u>1,609</u>
Total for program			<u>146,681</u>
Total for federal grantor agency			<u>294,053</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205		
		A249-09-320 010A	211,786
		A249-10-321472	176,689
		DES 0902324	159,191
		DES 0501034	214,816
		DES 0710140	10,061
		DES 0710091	162,132
		DES 0902310	124,510
		DES 0901315	<u>51,388</u>
Total for Program			<u>1,110,573</u>
ARRA - Highway Planning and Construction	20.205		
		DES 0901315	<u>51,388</u>
Total for cluster			<u>1,161,961</u>
Pass-Through Indiana Criminal Justice Institute			
Safety Belt Performance Grants	20.609		
		PT-10-04-04-02 DB 02	<u>18,750</u>
Total for federal grantor agency			<u>1,180,711</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, 2010  
(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	EPA-R5-E1AQF410-2 XA-OOE66401-0	5,592 <u>27,122</u>
Total for federal grantor agency			<u>32,714</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
Pass-Through Office of the Lieutenant Governor ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	038-ARRA-EECBGX	<u>250,000</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069	A70-0-0531261 A70-7-041025 A70-9-1997019 A70-0-0531412	8,000 10,000 1,174 <u>104,203</u>
Total for program			<u>123,377</u>
Immunization Grant	93.268	A70-1-073039	<u>13,032</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement Prosecutor Clerk Court Costs Collection Incentives Indirect Costs ARRA - Child Support Enforcement Prosecutor Clerk Court Costs	93.563		364,221 189,687 79,712 48,061 215,960 72,683 48,311 <u>48,311</u>
Total for program			<u>1,066,946</u>
Pass-Through Indiana Department of Health Preventive Health and Health Services Block Grant	93.991	2009-10	<u>11,732</u>
Total for federal grantor agency			<u>1,215,087</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Hazard Mitigation Grant	97.039	C44P-0-119A HM1573 DR1487-2	100,500 1,280 <u>7,102</u>
Total for program			<u>108,882</u>
Emergency Management Performance Grants	97.042	C44P-0-268A	<u>62,637</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, 2010  
 (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. DEPARTMENT OF HOMELAND SECURITY (continued)</u>			
Pass-Through Indiana Department of Homeland Security (continued)			
State Homeland Security Program (SHSP)	97.073		
		C44P-0-241A	35,528
		C44P-0-225A	4,563
		C44P-8-020A	861
		C44P-0-196A	112,696
		C44P-0-031A	5,867
		C44P-0-756A	14,125
		C44P-9-763A	<u>8,373</u>
Total for program			<u>182,013</u>
Total for federal grantor agency			<u>353,532</u>
Total federal awards expended			<u>\$ 3,326,097</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

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Delaware County (County) and is presented in accordance with the 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.

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2010:

Program Title			Federal CFDA Number	2010
Community Office	Capacity Development		16.595	\$ 37,470
Public Preparedness	Health Emergency		93.069	850

DELAWARE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiency identified?	yes
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Highway Planning and Construction Cluster Child Support Enforcement

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 2010-001 - INTERNAL CONTROL - PENSION FUNDS**

The transactions and ending cash balance for the Sheriff and EMS pension funds were not provided to the Auditor's office, nor were they included in the annual report.

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 Auditors of Indiana, Chapter 14)

DELAWARE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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

Controls should be developed to determine that information for trust funds is posted timely and accurately reported in the County's Annual Report.

***FINDING 2010-002 - BANK ACCOUNT RECONCILIATIONS***

Depository reconciliations of the fund balances to the bank account balances were materially incorrect. The December 31, 2010, reconciliation provided for audit contained unidentified differences in excess of \$5,400,000. There were numerous posting errors both to the Auditor's funds ledger and to the Treasurer's Cash book including wire transfers that were not posted to the unit's records, beginning balances different than the prior days ending balances, bank transfers posted to the wrong bank, amounts posted without explanation, and investment transactions and ACH transfers posted improperly on the Auditor's ledger. Extensive time was spent by the field examiner to determine that financial statements were fairly stated and that no fraud had occurred.

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

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Treasurers of Indiana, Chapter 10)

Without these controls the County cannot properly determine and present fairly their financial position and activity. Controls are not adequate to prevent or detect and correct errors in a timely manner.

We recommended reconcilements of all accounts be prepared monthly. Unidentified variances need to be identified and proper correcting entries should be posted.

***FINDING 2010-003 - INTERNAL CONTROLS – TREASURER'S RECEIPTS***

Controls for receipts generated by the Treasurer are insufficient:

1. Receipts for ditch reconstruction payments cannot be entered into the tax system. Therefore, there is no receipt retained for those transactions and no indication of which cashier received the payment or the payment method.
2. Ditch reconstruction transactions are not entered into either the Auditor's or the Treasurer's accounting system. A manual list of the transactions is kept for settlement.
3. All cashiers work from the same cash drawers.

DELAWARE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

The deposit slips attached to the record of the day's works were not always presented for that day.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Treasurers of Indiana, Chapter 10)

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

No matters are reportable.

DELAWARE COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

**Judy Rust**  
Delaware County Auditor  
jrust@co.delaware.in.us

100 W Main St Rm 103  
Muncie, IN 47305  
Phone: 765-747-7717  
Fax: 765-741-3422

July 8, 2011

State Board of Accounts

Re: Internal Control's (finding 2010-001) per the Delaware County Audit

To Whom It May Concern:

In the finding 2010-001 INTERNAL CONTROL – PENSION FUNDS it was noted by the auditor the Delaware County annual report may have been unfairly reported. This was because the Auditor's Office was not provided the ending balance and transactions from the Sheriff and EMS pension funds.

We have instituted a practice of reminding the Sheriff and EMS Staff this is not an option and a procedure of following-up should it not be received in the future. My staff will inform me of their communication with the departments so I can talk with the Sheriff and EMS Director.

Sincerely,



Judy Rust  
Delaware County Auditor



100 W. Main Street, RM 102  
MUNCIE, INDIANA 47305

**JOHN B. DORER**  
**DELAWARE COUNTY TREASURER**

765-747-7808  
FAX 765-213-1275

### **Finding 2010-002**

The Depository reconciliations of the fund balances and treasurer's cash book to the Bank Account Balances were incorrect with unexplained differences totaling \$5,400,000.

Response: *While the County is grateful that no funds were missing and the many errors were limited to bookkeeping procedures, it has implemented new procedures to insure that the cashbook is reconciled on a monthly basis and provided the affected employees with necessary training and instruction. This should eliminate this problem in the future.*

### **Finding 2010-003**

Controls for receipts generated by the treasurer are insufficient.

Response: *Our (state approved) software vendor had not completed the necessary changes to handle reconstructed ditches, making them outside of our normal procedures. We are using an obsolete software to track those collections. The County has instituted the interim changes recommended by the Auditor and will continue to seek completion by our software vendor.*

*The treasurer's office has instituted a program where each cashier has their own cash drawer, as recommended in the audit.*

DELAWARE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 8, 2010, with James King, President of the County Council; Todd Donati, President of the Board of County Commissioners; Judy Rust, Auditor; and Patricia Lackey, Commissioner's Office Manager.