

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
DELAWARE COUNTY, INDIANA  
January 1, 2011 to December 31, 2011



**FILED**  
09/12/2012



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Judy Rust	01-01-11 to 12-31-14
Treasurer	John Dorer	01-01-09 to 12-31-12
Clerk	Steven Craycraft	01-01-08 to 12-31-15
Sheriff	Michael Scroggins	01-01-11 to 12-31-14
Recorder	Jane Lasater	01-01-11 to 12-31-14
President of the Board of County Commissioners	Todd Donati	01-01-11 to 12-31-12
President of the County Council	James King	01-01-11 to 12-31-12



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited the accompanying financial statement of Delaware County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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.

At December 31, 2011, the County Treasurer's cash book did not reconcile with the County's bank accounts. Unidentified differences in the excess of \$900,000 existed between the amount reported in the records and the net bank balance. In addition, the records for tax collections maintained by the County Treasurer were not adequate to determine the amount of taxes collected and allow for timely or accurate settlement of taxes collected.

In our opinion, except for the information in the preceding paragraph, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated August 14, 2012, 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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 statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other reports used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

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 Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

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

August 14, 2012



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

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited the financial statement of Delaware County (County), for the year ended December 31, 2011, and have issued our report thereon dated August 14, 2012. The opinion to the financial statement was qualified due to unidentified differences between the County Treasurer's Cash Book and bank accounts and lack of records for tax collections. 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

Management of the County is responsible for establishing and maintaining effective 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.

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 2001-1, 2011-2, and 2011-3 to be material weaknesses.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2011-1, 2011-2, and 2011-3.

The County's response to the findings identified in our audit is described in the accompanying section of the report entitled Official Response and 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, Board of County Commissioners, 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

August 14, 2012

## FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

DELAWARE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
REGULATORY BASIS  
For The Year Ended December 31, 2011

Fund	Cash and Investments		Cash and Investments	
	01-01-11	Receipts	Disbursements	12-31-11
General Fund	\$ 1,937,858	\$ 29,033,374	\$ 27,312,141	\$ 3,659,091
Local Road And Street	502,637	538,014	512,004	528,647
County Aviation	-	340,225	340,225	-
Accident Report	4,077	1,755	1,452	4,380
Firearms Training	22,789	16,318	15,679	23,428
EMS Ambulance Replacement	90,303	134,046	12,487	211,862
Clerk's Record Perpetuation	24,218	15,490	4,683	35,025
Drug Free Community	103,305	71,663	103,000	71,968
Drainage Maintenance	1,189,315	475,870	444,415	1,220,770
Emergency Plan & Right To Know	73,523	6,577	12,842	67,258
Recorder's Record Perpetuation	297,473	125,515	102,516	320,472
Pre-Trial Diversion	49,382	132,451	113,404	68,429
Plat Book Fee	237,829	22,662	4,659	255,832
Misdemeanor Fund	393,656	87,582	72,747	408,491
Supplemental Public Defender	50,109	28,256	20,005	58,360
Jail Commissary	26,760	251,786	244,503	34,043
Jury Pay	49,300	20,123	44,329	25,094
Rainy Day	5,686,108	418,166	2,471,782	3,632,492
County Medical Inmate Care	10,592	10,316	-	20,908
Sales Disclosure	69,102	8,705	53,330	24,477
Comm Corr Home Detention Adult	76,424	769,538	776,825	69,137
Tobacco Settlement	80,731	60,100	51,692	89,139
Child Advocacy	-	250	-	250
Identification Security Protection	47,186	18,635	35,060	30,761
Drug Buy And Bust	1	-	1	-
Sex And Violent Offender	4,173	2,325	4,209	2,289
Campaign Finance Enforcement-County	-	1,000	-	1,000
Reassessment 2015	-	296,666	1,057	295,609
Cumulative Bridge	3,821,313	2,156,289	3,207,942	2,769,660
Cumulative Building	292,257	159,356	195,436	256,177
General Drain Improvement	999,599	419,002	344,769	1,073,832
Sheriff's Pension	10,526,441	829,934	798,455	10,557,920
Police Pension	-	1,268,302	1,268,302	-
City And Town Court Cost	1,893	4,192	4,075	2,010
Coroner's Training Cont. Education	1,203	15,556	15,535	1,224
Tax Sale Redemption	20,708	1,783,881	1,797,807	6,782
Surplus Tax	828,855	117,196	338,260	607,791
State Fines And Forfeitures	13,312	79,535	83,289	9,558
State Sales Disclosure Fee	970	8,685	8,870	785
Sewage Collections	-	51,584	51,584	-
Overweight Vehicles	1,005	25,959	25,439	1,525
County Sheriff	73,588	1,994,340	1,996,987	70,941
Infraction Judgement	19,048	277,009	278,570	17,487
Inheritance Tax	752,145	2,330,770	2,616,191	466,724
Sheriff's Inmate Trust	12,874	408,378	409,943	11,309
Special Death Benefits	-	7,692	7,222	470
Educational License Plate	-	3,562	3,356	206
Financial Institution Tax	-	794,687	794,687	-
Child Restraint Violations Fines	175	2,225	2,250	150
Interstate Compact Fee	113	1,017	1,067	63
Commercial Vehicle Excise (Cvet)	-	684,823	684,823	-
CFDA#93.283 NOLBOH	-	5,000	5,000	-
New Brevini TIF	-	5,646	993	4,653
Park Brevini TIF	-	56,819	28,000	28,819
Park Save-A-Lot TIF	-	11,663	993	10,670
Park Twoson TIF	-	48,630	24,911	23,719
Bell Perch TIF	-	6,176	2,051	4,125
C44P-2-020A Homeland Security	-	289,612	289,612	-
C44P-1-278A Homeland Security	-	92,692	92,692	-
Co Juv Pro Positive Action Program	-	3,820	1,786	2,034
Elected Officials Training	-	3,518	-	3,518
Co Offender Transportation	-	538	-	538
Tax Sale Holding	-	1,052,706	1,052,706	-
2010 JAG I Grant	-	26,635	24,214	2,421
2011-DJ-BX-3230 JAG	-	22,174	-	22,174
Recorder Checking	-	208,537	208,537	-
2010 HMLD SEC Foundation PSF1	-	2,014	2,014	-
Juvenile Probation	-	15,193	15,193	-
Adult Probation	-	294,151	293,038	1,113
TIF Trust	180,981	168,373	-	349,354
County Treasurer	17,185,756	103,032,425	105,327,899	14,890,282
DTF Imprest Fund	6,389	15,445	-	21,834
Wheel Tax Surtax	73,957	2,418,003	2,491,960	-
I-69 TIF	961	1,573	-	2,534
Prosecutor ARRA	46,804	-	-	46,804
Clerk ARRA	47,398	-	11,953	35,445
County Poor Relief	-	1,504,474	1,504,474	-
Township Tax	-	469,910	469,910	-
Towhship Fire Fighting	-	811,582	811,582	-
Library Tax	-	3,677,889	3,677,889	-
Corporation Tax	-	20,655,182	20,655,182	-

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, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Corporation Motor Vehicle	-	574,180	574,180	-
Corporation Park	-	923,826	923,826	-
Firemen Pension	-	89,918	89,918	-
Sanitary Fund	-	4,608,458	4,608,458	-
Sanitary Cumulative Building	-	608,415	608,415	-
Corporation Cemetery	-	217,331	217,331	-
Township Fire Debt Service	-	194,827	194,827	-
School Transportation	-	7,481,291	7,481,291	-
Muncie Public Transportation	-	2,952,792	2,952,792	-
Corporation Cumulative Fire	-	43,848	43,848	-
Cumulative Capital Development	-	102,396	102,396	-
Storm Water Clearing	-	757,007	757,007	-
Weed Cut	-	21,988	21,988	-
School Capital Project	-	9,979,183	9,979,183	-
Corporation Bond	-	43,671	43,671	-
Township Cumulative Fire	-	199,318	199,318	-
Tax Increment Financing	-	5,061,049	5,061,049	-
Airport Cumulative Building	-	176,363	176,363	-
E Central Ind Solid Waste Dist	-	180,555	180,555	-
Township Cemetery Fund	-	3,741	3,741	-
2009 JAG H Grant	6,270	-	6,270	-
Wheel & Sur Tax Co Fund	176,044	1,092,174	630,490	637,728
Township Recreation	-	102,142	102,142	-
Adult Drug Court	10,530	77,282	78,763	9,049
School Bus Replacement	-	1,313,184	1,313,184	-
EMS Medical Supplies	71,529	185,874	155,855	101,548
Magna Industrial TIF	5,032	25,753	21,492	9,293
A6-10-Min 18 Dchd In Tobacco	45,287	55,687	85,011	15,963
CFDA 66.034 Asthma Grant	14,408	15,569	32,460	(2,483)
2007 Hm Sec/Taskforce Sustaina Clerk	989	-	989	-
1,413,293	8,682,806	7,296,280	2,799,819	
Data Processing Equipment	1,100	-	1,100	-
Federal Surplus Property	1,270	1	1,271	-
Property Reassessment	94,058	60,358	148,249	6,167
Family And Children	753	2,733	-	3,486
Co Sheriff Law Enforcement Cont Ed	4,332	2,276	-	6,608
Community Service Adult	55,400	234,801	273,165	17,036
County Corrections-Jail	10	-	10	-
Drug Abuse Resistance Ed	727	2,500	526	2,701
C44P-1-106A 2010 EMP	-	3,250	3,250	-
County Health	188,915	1,032,223	749,232	471,906
County Law Enforcement Con'T Ed	8,095	1,554	1,136	8,513
Gis Electronic Map	28,360	12,997	15,251	26,106
Delaware County Enhanced 911	50,915	247,380	173,986	124,309
County Highway	925,085	2,769,206	2,605,012	1,089,279
Supplemental Juvenile Probation Ser	48,622	10,105	6,602	52,125
Supplemental Adult Probation Service	180,794	288,914	220,161	249,547
Local Health Maintenance	135,601	73,428	59,379	149,650
Comm Corrections House Arrest	60,954	247,262	270,257	37,959
Gal/Casa	132,976	213,726	195,795	150,907
Co Surveyor's Corners Perpetuation	22,049	17,070	11,500	27,619
Public Health Vaccine	102,943	47,325	36,357	113,911
Court Alcohol & Drug	54,115	281,793	333,583	2,325
Sheriff's Pension Plan Collections	37,144	69,827	95,774	11,197
EMS Donation	3,077	10,000	2,753	10,324
Sheriff Revolving Fund	750	-	321	429
Ema Hazardous Clean-Up	1,870	500	-	2,370
Insurance Recovery	87,161	20,296	17,497	89,960
Emergency Management Donations	645	6,385	4,954	2,076
Block Grant 2004	36	-	36	-
Delaware County Assessor Copy Fees	3,838	-	3,838	-
Comprehensive Plan Fund	118,267	35,268	39,080	114,455
Police Equipment	56,761	163,438	192,116	28,083
Gal/Casa User's Fees	2,278	-	2,125	153
Block Grant 2005	1,422	-	-	1,422
Family Support Impact	10,209	-	5,917	4,292
Delaware County Drug Free Community	3,869	14,064	17,933	-
Delaware County Council Donation	500	-	500	-
EMS Pension Supplement	147,992	140,717	243,177	45,532
Sheriff's Photo	7,310	231	149	7,392
Weed And Seed	4,262	142,150	146,412	-
Emergency Gas Award	383	-	-	383
Ems Capital Improvement	973,253	443,003	962,446	453,810
Animal Welfare	2,510	50	1,933	627
For Div Drug Crt Grant	4,500	6,480	7,385	3,595
Drug Court User Fee	54,157	44,999	27,596	71,560
Metro Plan Organization	80	20	-	100
Kiwanis Club Shots For Tots	812	-	812	-
Juvenile DUI Grant	2,022	40,539	39,010	3,551

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, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Center Township Assessor Copy Fund	687	-	687	-
Community Transition Program	1,909	97,642	99,465	86
Sheriff's Donations	8,574	28,179	13,923	22,830
Juvenile Probation Admin. Fee	51,369	6,098	-	57,467
Pass Thru Grant Monies	7,800	348,169	355,969	-
Comm. Corr. Substance Abuse	40	50	-	90
Coroner's Copy Fee Fund	1,899	408	-	2,307
Emergency Management Grant	22,301	44,141	50,803	15,639
Project Hoosier Safe-T	57,950	11,060	1,230	67,780
J.A.G. 2006 Grant	357	-	-	357
Casa Capital Grant	39	411	-	450
Delaware County Fair & Expo	125,880	258,859	289,687	95,052
Childhood Obesity Grant	2,268	5,000	2,268	5,000
2006 Dhs Exercise Grant	5,484	-	-	5,484
Redevelopment	31	37,398	25,415	12,014
H1N1 Influenza Fund	-	33,727	33,727	-
Sustainability Weed & Seed	15,152	6,000	16,266	4,886
Sheriff's 2009 Recovery Act Eq	3,483	-	3,483	-
Civil Penalty-Unsafe Buildings	-	8,049	8,049	-
Alternative Dispute Resolution	16,894	10,014	-	26,908
C44P-1-273A 2010 Homeland	-	179,138	179,138	-
Del Co Wireless Emergency Telephone	205,095	475,127	428,011	252,211
Fallen Heroes Memorial Bridge	3,135	179	415	2,899
Excess Tax Levy	141,181	-	141,181	-
Ptr & Homestead Due State	-	87,813	87,813	-
Sheriff's 2007 Jag Grant	405	-	-	405
2008 Jag Grant	7,298	-	7,298	-
Sprint Nextel Rebanding Project	24,604	5,048	6,558	23,094
State Welfare Excise Tax	-	3,360,205	3,360,205	-
TIF Allocation	3,217,640	1,665,231	1,218,642	3,664,229
Tax County Lease Rental	-	1,925,865	1,774,748	151,117
Mun-Del Lease Payments	131,178	-	131,178	-
Nebo Road TIF	210,796	134,079	8,582	336,293
Daleville TIF Bond	3,520,090	811,246	1,178,301	3,153,035
Park One TIF	8,937	312,968	312,951	8,954
Delaware Co General Obligation Bond	88,914	23,579	112,493	-
Magna TIF Bond	-	168,373	168,373	-
Ag Park TIF	2,682	6,417	5,822	3,277
Park One Bond And Interest	8,053	181,254	184,250	5,057
Park One Reserve	170,000	4	4	170,000
Morrison Road Junior Reserve	240,242	19	-	240,261
Morrison Road Junior Debt Service	-	115,200	115,200	-
Morrison Road Reserve	326,587	25	-	326,612
Morrison Road Bond And Interest	-	245,358	245,358	-
Magna Bond And Interest	2,700	190,375	193,075	-
Magna Reserve	248,322	-	-	248,322
Cred Fund	224,958	551,572	190,375	586,155
School Pension Debt	-	2,065,954	2,065,954	-
School Debt Service	-	11,284,710	11,284,710	-
Co. Economic Development Dist	1,281,775	8,943,164	6,045,889	4,179,050
Creed Industrial Development	-	551,572	551,572	-
Park One Capital	26,994	1	-	26,995
Morrison Road Junior Capital	11,016	1,501	1,500	11,017
Morrison Road Capital	94,116	1,507	1,500	94,123
Employee's Benefit Trust	3,349,033	5,203,026	8,534,653	17,406
Delaware County Employee Longevity	1,396,689	136,792	1,298,250	235,231
EMS Pension	1,179,978	192,784	33,221	1,339,541
Payroll	214,029	22,663,294	22,674,540	202,783
Tax Sale Administration	18	174,250	174,250	18
Congressional Interest	6,311	74	1,094	5,291
Tax Sale Surplus	983,332	1,201,303	1,160,567	1,024,068
Riverboat Wagering	-	743,261	743,261	-
County Option Income Tax	411,892	9,385,666	9,797,558	-
Cedit Homestead Credit	107,955	3,917,909	3,933,679	92,185
Barrett Law	778	2,985	3,763	-
State Mortgage Fund	1,475	6,680	7,688	467
Tma Audit	122,720	166,440	257,300	31,860
Security Deposits	22,599	-	-	22,599
Attorney Recovery Fees	220	-	220	-
EDIT Clearing	193,613	3,134,327	3,327,940	-
Homestead Credit Refund	68,764	65,756	65,584	68,936
Hea 1001-2008 State	4,563	-	5,229	(666)
Probation Trust	2,710	-	-	2,710
State Share Of Delq Tax & Pen	-	34,178	34,178	-
Convention & Tourism	212	515,486	515,698	-
Congressional Principal	18,236	-	-	18,236
Storm Water Utility	279,799	226,047	283,058	222,788
<b>Totals</b>	<b>\$ 70,183,921</b>	<b>\$ 315,622,206</b>	<b>\$ 319,296,973</b>	<b>\$ 66,509,154</b>

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

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENT

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

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the 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 statement. The aggregate receipts may include 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.

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,

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

Penalties which include fees received for late payments.

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 statement. The aggregate disbursements may include 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.

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

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 STATEMENT  
(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 statement. 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 any replacement items purchased.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is 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 Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy and Annual Pension Cost*

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

*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 an additional pension plan unique to the County. Information regarding these plans may be obtained from the County.

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## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011

	General Fund	Local Road And Street	County Aviation	Accident Report	Firearms Training	EMS Ambulance Replacement	Clerk's Record Perpetuation
Cash and investments - beginning	\$ 1,937,858	\$ 502,637	\$ -	\$ 4,077	\$ 22,789	\$ 90,303	\$ 24,218
Receipts:							
Taxes	19,040,076	-	316,413	-	-	-	-
Licenses and permits	66,575	-	-	-	-	-	-
Intergovernmental	1,797,643	536,180	23,812	-	-	-	-
Charges for services	3,147,899	-	-	-	-	134,046	-
Fines and forfeits	437,337	-	-	1,755	16,318	-	15,490
Other receipts	4,543,844	1,834	-	-	-	-	-
Total receipts	<u>29,033,374</u>	<u>538,014</u>	<u>340,225</u>	<u>1,755</u>	<u>16,318</u>	<u>134,046</u>	<u>15,490</u>
Disbursements:							
Personal services	19,846,616	462,562	-	-	-	-	-
Supplies	877,104	-	-	-	-	-	-
Other services and charges	5,787,799	-	-	-	-	-	4,683
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	26,912	33,042	-	-	-	12,487	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	773,710	16,400	340,225	1,452	15,679	-	-
Total disbursements	<u>27,312,141</u>	<u>512,004</u>	<u>340,225</u>	<u>1,452</u>	<u>15,679</u>	<u>12,487</u>	<u>4,683</u>
Excess (deficiency) of receipts over disbursements	<u>1,721,233</u>	<u>26,010</u>	<u>-</u>	<u>303</u>	<u>639</u>	<u>121,559</u>	<u>10,807</u>
Cash and investments - ending	<u>\$ 3,659,091</u>	<u>\$ 528,647</u>	<u>\$ -</u>	<u>\$ 4,380</u>	<u>\$ 23,428</u>	<u>\$ 211,862</u>	<u>\$ 35,025</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Drug Free Community	Drainage Maintenance	Emergency Plan & Right To Know	Recorder's Record Perpetuation	Pre-Trial Diversion	Plat Book Fee	Misdemeanor Fund
Cash and investments - beginning	\$ 103,305	\$ 1,189,315	\$ 73,523	\$ 297,473	\$ 49,382	\$ 237,829	\$ 393,656
Receipts:							
Taxes	-	475,292	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	6,290	-	-	-	87,582
Charges for services	-	-	-	-	-	22,662	-
Fines and forfeits	71,663	-	-	125,515	132,075	-	-
Other receipts	-	578	287	-	376	-	-
Total receipts	<u>71,663</u>	<u>475,870</u>	<u>6,577</u>	<u>125,515</u>	<u>132,451</u>	<u>22,662</u>	<u>87,582</u>
Disbursements:							
Personal services	-	-	-	82,932	108,504	-	-
Supplies	-	-	4,063	-	-	-	-
Other services and charges	103,000	228,272	8,640	-	3,000	4,659	32,588
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	139	-	-	-	40,159
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	216,143	-	19,584	1,900	-	-
Total disbursements	<u>103,000</u>	<u>444,415</u>	<u>12,842</u>	<u>102,516</u>	<u>113,404</u>	<u>4,659</u>	<u>72,747</u>
Excess (deficiency) of receipts over disbursements	<u>(31,337)</u>	<u>31,455</u>	<u>(6,265)</u>	<u>22,999</u>	<u>19,047</u>	<u>18,003</u>	<u>14,835</u>
Cash and investments - ending	<u>\$ 71,968</u>	<u>\$ 1,220,770</u>	<u>\$ 67,258</u>	<u>\$ 320,472</u>	<u>\$ 68,429</u>	<u>\$ 255,832</u>	<u>\$ 408,491</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Supplemental Public Defender	Jail Commissary	Jury Pay	Rainy Day	County Medical Inmate Care	Sales Disclosure	Comm Corr Home Detention Adult
Cash and investments - beginning	\$ 50,109	\$ 26,760	\$ 49,300	\$ 5,686,108	\$ 10,592	\$ 69,102	\$ 76,424
Receipts:							
Taxes	-	-	-	-	-	-	746,526
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	3,523	-	-	-	-	-	-
Fines and forfeits	24,733	-	19,194	-	10,316	8,705	-
Other receipts	-	251,786	929	418,166	-	-	23,012
Total receipts	<u>28,256</u>	<u>251,786</u>	<u>20,123</u>	<u>418,166</u>	<u>10,316</u>	<u>8,705</u>	<u>769,538</u>
Disbursements:							
Personal services	15,805	-	-	168,068	-	-	660,208
Supplies	2,525	-	-	4,000	-	-	21,334
Other services and charges	1,625	-	44,329	613,547	-	53,330	69,242
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	186,167	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	50	244,503	-	1,500,000	-	-	26,041
Total disbursements	<u>20,005</u>	<u>244,503</u>	<u>44,329</u>	<u>2,471,782</u>	<u>-</u>	<u>53,330</u>	<u>776,825</u>
Excess (deficiency) of receipts over disbursements	<u>8,251</u>	<u>7,283</u>	<u>(24,206)</u>	<u>(2,053,616)</u>	<u>10,316</u>	<u>(44,625)</u>	<u>(7,287)</u>
Cash and investments - ending	<u>\$ 58,360</u>	<u>\$ 34,043</u>	<u>\$ 25,094</u>	<u>\$ 3,632,492</u>	<u>\$ 20,908</u>	<u>\$ 24,477</u>	<u>\$ 69,137</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Tobacco Settlement	Child Advocacy	Identification Security Protection	Drug Buy And Bust	Sex And Violent Offender	Campaign Finance Enforcement-County	Reassessment 2015
Cash and investments - beginning	\$ 80,731	\$ -	\$ 47,186	\$ 1	\$ 4,173	\$ -	\$ -
Receipts:							
Taxes	60,100	-	-	-	-	-	272,127
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	24,539
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	250	18,635	-	2,325	1,000	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>60,100</u>	<u>250</u>	<u>18,635</u>	<u>-</u>	<u>2,325</u>	<u>1,000</u>	<u>296,666</u>
Disbursements:							
Personal services	-	-	-	-	-	-	1,057
Supplies	40,906	-	-	-	-	-	-
Other services and charges	113	-	34,880	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	10,673	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	180	1	4,209	-	-
Total disbursements	<u>51,692</u>	<u>-</u>	<u>35,060</u>	<u>1</u>	<u>4,209</u>	<u>-</u>	<u>1,057</u>
Excess (deficiency) of receipts over disbursements	<u>8,408</u>	<u>250</u>	<u>(16,425)</u>	<u>(1)</u>	<u>(1,884)</u>	<u>1,000</u>	<u>295,609</u>
Cash and investments - ending	<u>\$ 89,139</u>	<u>\$ 250</u>	<u>\$ 30,761</u>	<u>\$ -</u>	<u>\$ 2,289</u>	<u>\$ 1,000</u>	<u>\$ 295,609</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Cumulative Bridge	Cumulative Building	General Drain Improvement	Sheriff's Pension	Police Pension	City And Town Court Cost	Coroner's Training Cont. Education
Cash and investments - beginning	\$ 3,821,313	\$ 292,257	\$ 999,599	\$ 10,526,441	\$ -	\$ 1,893	\$ 1,203
Receipts:							
Taxes	1,655,202	-	43,917	-	1,209,960	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	134,966	-	-	-	58,342	-	-
Charges for services	342,777	159,191	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	4,192	15,556
Other receipts	23,344	165	375,085	829,934	-	-	-
Total receipts	<u>2,156,289</u>	<u>159,356</u>	<u>419,002</u>	<u>829,934</u>	<u>1,268,302</u>	<u>4,192</u>	<u>15,556</u>
Disbursements:							
Personal services	789,502	-	-	-	-	-	-
Supplies	243,889	1,020	-	-	-	-	-
Other services and charges	44,697	163,648	344,769	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,103,354	30,768	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	26,500	-	-	798,455	1,268,302	4,075	15,535
Total disbursements	<u>3,207,942</u>	<u>195,436</u>	<u>344,769</u>	<u>798,455</u>	<u>1,268,302</u>	<u>4,075</u>	<u>15,535</u>
Excess (deficiency) of receipts over disbursements	<u>(1,051,653)</u>	<u>(36,080)</u>	<u>74,233</u>	<u>31,479</u>	<u>-</u>	<u>117</u>	<u>21</u>
Cash and investments - ending	<u>\$ 2,769,660</u>	<u>\$ 256,177</u>	<u>\$ 1,073,832</u>	<u>\$ 10,557,920</u>	<u>\$ -</u>	<u>\$ 2,010</u>	<u>\$ 1,224</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Tax Sale Redemption	Surplus Tax	State Fines And Forfeitures	State Sales Disclosure Fee	Sewage Collections	Overweight Vehicles	County Sheriff
Cash and investments - beginning	\$ 20,708	\$ 828,855	\$ 13,312	\$ 970	\$ -	\$ 1,005	\$ 73,588
Receipts:							
Taxes	-	115,174	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	79,535	8,685	-	25,959	-
Other receipts	1,783,881	2,022	-	-	51,584	-	1,994,340
Total receipts	1,783,881	117,196	79,535	8,685	51,584	25,959	1,994,340
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,797,807	338,260	83,289	8,870	51,584	25,439	1,996,987
Total disbursements	1,797,807	338,260	83,289	8,870	51,584	25,439	1,996,987
Excess (deficiency) of receipts over disbursements	(13,926)	(221,064)	(3,754)	(185)	-	520	(2,647)
Cash and investments - ending	\$ 6,782	\$ 607,791	\$ 9,558	\$ 785	\$ -	\$ 1,525	\$ 70,941

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Infraction Judgement	Inheritance Tax	Sheriff's Inmate Trust	Special Death Benefits	Educational License Plate	Financial Institution Tax	Child Restraint Violations Fines
Cash and investments - beginning	\$ 19,048	\$ 752,145	\$ 12,874	\$ -	\$ -	\$ -	\$ 175
Receipts:							
Taxes	-	2,272,636	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	3,562	794,687	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	277,009	-	-	7,692	-	-	2,225
Other receipts	-	58,134	408,378	-	-	-	-
Total receipts	<u>277,009</u>	<u>2,330,770</u>	<u>408,378</u>	<u>7,692</u>	<u>3,562</u>	<u>794,687</u>	<u>2,225</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	278,570	2,616,191	409,943	7,222	3,356	794,687	2,250
Total disbursements	<u>278,570</u>	<u>2,616,191</u>	<u>409,943</u>	<u>7,222</u>	<u>3,356</u>	<u>794,687</u>	<u>2,250</u>
Excess (deficiency) of receipts over disbursements	<u>(1,561)</u>	<u>(285,421)</u>	<u>(1,565)</u>	<u>470</u>	<u>206</u>	<u>-</u>	<u>(25)</u>
Cash and investments - ending	<u>\$ 17,487</u>	<u>\$ 466,724</u>	<u>\$ 11,309</u>	<u>\$ 470</u>	<u>\$ 206</u>	<u>\$ -</u>	<u>\$ 150</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Interstate Compact Fee	Commercial Vehicle Excise (Cvet)	CFDA#93.283 NOLBOH	New Brevini TIF	Park Brevini TIF	Park Save-A-Lot TIF	Park Twoson TIF
Cash and investments - beginning	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	5,000	5,646	28,819	11,663	24,630
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	684,823	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,017	-	-	-	-	-	-
Other receipts	-	-	-	-	28,000	-	24,000
Total receipts	<u>1,017</u>	<u>684,823</u>	<u>5,000</u>	<u>5,646</u>	<u>56,819</u>	<u>11,663</u>	<u>48,630</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	1,001	-	-	-	-
Other services and charges	-	-	3,999	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,067	684,823	-	993	28,000	993	24,911
Total disbursements	<u>1,067</u>	<u>684,823</u>	<u>5,000</u>	<u>993</u>	<u>28,000</u>	<u>993</u>	<u>24,911</u>
Excess (deficiency) of receipts over disbursements	<u>(50)</u>	<u>-</u>	<u>-</u>	<u>4,653</u>	<u>28,819</u>	<u>10,670</u>	<u>23,719</u>
Cash and investments - ending	<u>\$ 63</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,653</u>	<u>\$ 28,819</u>	<u>\$ 10,670</u>	<u>\$ 23,719</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Bell Perch TIF	C44P-2-020A Homeland Security	C44P-1-278A Homeland Security	Co Juv Pro Positive Action Program	Elected Officials Training	Co Offender Transportation	Tax Sale Holding
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	6,176	289,612	52,130	3,625	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	3,518	538	-
Other receipts	-	-	40,562	195	-	-	1,052,706
Total receipts	<u>6,176</u>	<u>289,612</u>	<u>92,692</u>	<u>3,820</u>	<u>3,518</u>	<u>538</u>	<u>1,052,706</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,786	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	289,612	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,051	-	92,692	-	-	-	1,052,706
Total disbursements	<u>2,051</u>	<u>289,612</u>	<u>92,692</u>	<u>1,786</u>	<u>-</u>	<u>-</u>	<u>1,052,706</u>
Excess (deficiency) of receipts over disbursements	<u>4,125</u>	<u>-</u>	<u>-</u>	<u>2,034</u>	<u>3,518</u>	<u>538</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,125</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,034</u>	<u>\$ 3,518</u>	<u>\$ 538</u>	<u>\$ -</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	2010 JAG I Grant	2011-DJ-BX-3230 JAG	Recorder Checking	2010 HMLD SEC Foundation PSF1	Juvenile Probation	Adult Probation	TIF Trust
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,981
Receipts:							
Taxes	26,635	22,174	-	2,014	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	208,537	-	15,193	294,151	168,373
Total receipts	<u>26,635</u>	<u>22,174</u>	<u>208,537</u>	<u>2,014</u>	<u>15,193</u>	<u>294,151</u>	<u>168,373</u>
Disbursements:							
Personal services	24,214	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	208,537	2,014	15,193	293,038	-
Total disbursements	<u>24,214</u>	<u>-</u>	<u>208,537</u>	<u>2,014</u>	<u>15,193</u>	<u>293,038</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,421</u>	<u>22,174</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,113</u>	<u>168,373</u>
Cash and investments - ending	<u>\$ 2,421</u>	<u>\$ 22,174</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,113</u>	<u>\$ 349,354</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	County Treasurer	DTF Imprest Fund	Wheel Tax Surtax	I-69 TIF	Prosecutor ARRA	Clerk ARRA	County Poor Relief
Cash and investments - beginning	\$ 17,185,756	\$ 6,389	\$ 73,957	\$ 961	\$ 46,804	\$ 47,398	\$ -
Receipts:							
Taxes	-	-	-	1,573	-	-	1,422,458
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	2,418,003	-	-	-	82,016
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	103,032,425	15,445	-	-	-	-	-
Total receipts	<u>103,032,425</u>	<u>15,445</u>	<u>2,418,003</u>	<u>1,573</u>	<u>-</u>	<u>-</u>	<u>1,504,474</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	11,953	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	105,327,899	-	2,491,960	-	-	-	1,504,474
Total disbursements	<u>105,327,899</u>	<u>-</u>	<u>2,491,960</u>	<u>-</u>	<u>-</u>	<u>11,953</u>	<u>1,504,474</u>
Excess (deficiency) of receipts over disbursements	<u>(2,295,474)</u>	<u>15,445</u>	<u>(73,957)</u>	<u>1,573</u>	<u>-</u>	<u>(11,953)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 14,890,282</u>	<u>\$ 21,834</u>	<u>\$ -</u>	<u>\$ 2,534</u>	<u>\$ 46,804</u>	<u>\$ 35,445</u>	<u>\$ -</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Township Tax	Township Fire Fighting	Library Tax	Corporation Tax	Corporation Motor Vehicle	Corporation Park	Firemen Pension
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	437,937	759,951	3,478,693	19,518,387	527,519	867,050	89,918
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	31,973	51,631	199,196	1,136,745	46,661	56,776	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	50	-	-	-
Total receipts	<u>469,910</u>	<u>811,582</u>	<u>3,677,889</u>	<u>20,655,182</u>	<u>574,180</u>	<u>923,826</u>	<u>89,918</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	<u>469,910</u>	<u>811,582</u>	<u>3,677,889</u>	<u>20,655,182</u>	<u>574,180</u>	<u>923,826</u>	<u>89,918</u>
Total disbursements	<u>469,910</u>	<u>811,582</u>	<u>3,677,889</u>	<u>20,655,182</u>	<u>574,180</u>	<u>923,826</u>	<u>89,918</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Sanitary Fund	Sanitary Cumulative Building	Corporation Cemetery	Township Fire Debt Service	School Transportation	Muncie Public Transportation	Corporation Cumulative Fire
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	4,363,278	575,568	206,503	176,067	6,944,097	2,798,249	40,313
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	245,180	32,847	10,828	18,760	537,194	154,543	3,535
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>4,608,458</u>	<u>608,415</u>	<u>217,331</u>	<u>194,827</u>	<u>7,481,291</u>	<u>2,952,792</u>	<u>43,848</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	<u>4,608,458</u>	<u>608,415</u>	<u>217,331</u>	<u>194,827</u>	<u>7,481,291</u>	<u>2,952,792</u>	<u>43,848</u>
Total disbursements	<u>4,608,458</u>	<u>608,415</u>	<u>217,331</u>	<u>194,827</u>	<u>7,481,291</u>	<u>2,952,792</u>	<u>43,848</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Cumulative Capital Development	Storm Water Clearing	Weed Cut	School Capital Project	Corporation Bond	Township Cumulative Fire	Tax Increment Financing
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	94,262	-	-	9,292,609	41,411	182,922	5,061,049
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	8,133	-	-	686,574	2,260	16,396	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	757,007	21,988	-	-	-	-
Other receipts	1	-	-	-	-	-	-
Total receipts	<u>102,396</u>	<u>757,007</u>	<u>21,988</u>	<u>9,979,183</u>	<u>43,671</u>	<u>199,318</u>	<u>5,061,049</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	102,396	757,007	21,988	9,979,183	43,671	199,318	5,061,049
Total disbursements	<u>102,396</u>	<u>757,007</u>	<u>21,988</u>	<u>9,979,183</u>	<u>43,671</u>	<u>199,318</u>	<u>5,061,049</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Airport Cumulative Building	E Central Ind Solid Waste Dist	Township Cemetery Fund	2009 Jag H Grant	Wheel & Sur Tax Co Fund	Township Recreation	Adult Drug Court
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 6,270	\$ 176,044	\$ -	\$ 10,530
Receipts:							
Taxes	164,152	168,344	3,392	-	-	97,012	52,765
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	12,211	12,211	349	-	1,092,174	5,130	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	24,517
Total receipts	<u>176,363</u>	<u>180,555</u>	<u>3,741</u>	<u>-</u>	<u>1,092,174</u>	<u>102,142</u>	<u>77,282</u>
Disbursements:							
Personal services	-	-	-	6,270	-	-	61,493
Supplies	-	-	-	-	630,490	-	2,700
Other services and charges	-	-	-	-	-	-	5,357
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	9,213
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	176,363	180,555	3,741	-	-	102,142	-
Total disbursements	<u>176,363</u>	<u>180,555</u>	<u>3,741</u>	<u>6,270</u>	<u>630,490</u>	<u>102,142</u>	<u>78,763</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,270)</u>	<u>461,684</u>	<u>-</u>	<u>(1,481)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 637,728</u>	<u>\$ -</u>	<u>\$ 9,049</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	School Bus Replacement	EMS Medical Supplies	Magna Industrial TIF	A6-10-Min 18 Dchd In Tobacco	CFDA 66.034 Asthma Grant	2007 Hm Sec/Taskforce Sustaina	Clerk
Cash and investments - beginning	\$ -	\$ 71,529	\$ 5,032	\$ 45,287	\$ 14,408	\$ 989	\$ 1,413,293
Receipts:							
Taxes	1,206,619	-	25,751	55,686	9,017	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	106,565	-	-	-	-	-	-
Charges for services	-	-	-	-	6,552	-	-
Fines and forfeits	-	182,258	-	-	-	-	-
Other receipts	-	3,616	2	1	-	-	8,682,806
Total receipts	1,313,184	185,874	25,753	55,687	15,569	-	8,682,806
Disbursements:							
Personal services	-	-	-	53,672	29,315	-	-
Supplies	-	28,313	-	730	2,068	-	-
Other services and charges	-	-	-	10,890	1,077	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,313,184	127,542	21,492	19,719	-	989	7,296,280
Total disbursements	1,313,184	155,855	21,492	85,011	32,460	989	7,296,280
Excess (deficiency) of receipts over disbursements	-	30,019	4,261	(29,324)	(16,891)	(989)	1,386,526
Cash and investments - ending	\$ -	\$ 101,548	\$ 9,293	\$ 15,963	\$ (2,483)	\$ -	\$ 2,799,819

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Data Processing Equipment	Federal Surplus Property	Property Reassessment	Family And Children	Co Sheriff Law Enforcement Cont Ed	Community Service Adult	County Corrections-Jail
Cash and investments - beginning	\$ 1,100	\$ 1,270	\$ 94,058	\$ 753	\$ 4,332	\$ 55,400	\$ 10
Receipts:							
Taxes	-	-	52,353	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,072	215,834	-
Other receipts	-	1	8,005	2,733	1,204	18,967	-
Total receipts	-	1	60,358	2,733	2,276	234,801	-
Disbursements:							
Personal services	-	-	56,369	-	-	210,341	-
Supplies	-	-	7,502	-	-	8,278	-
Other services and charges	-	-	78,378	-	-	51,966	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	506	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,100	1,271	6,000	-	-	2,074	10
Total disbursements	1,100	1,271	148,249	-	-	273,165	10
Excess (deficiency) of receipts over disbursements	(1,100)	(1,270)	(87,891)	2,733	2,276	(38,364)	(10)
Cash and investments - ending	\$ -	\$ -	\$ 6,167	\$ 3,486	\$ 6,608	\$ 17,036	\$ -

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Drug Abuse Resistance Ed	C44P-1-106A 2010 EMP	County Health	County Law Enforcement Con'T Ed	Gis Electronic Map	Delaware County Enhanced 911	County Highway
Cash and investments - beginning	\$ 727	\$ -	\$ 188,915	\$ 8,095	\$ 28,360	\$ 50,915	\$ 925,085
Receipts:							
Taxes	-	3,250	638,738	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	52,425	-	-	-	2,688,148
Charges for services	-	-	303,176	-	-	246,669	-
Fines and forfeits	-	-	-	1,554	12,997	-	-
Other receipts	2,500	-	37,884	-	-	711	81,058
Total receipts	<u>2,500</u>	<u>3,250</u>	<u>1,032,223</u>	<u>1,554</u>	<u>12,997</u>	<u>247,380</u>	<u>2,769,206</u>
Disbursements:							
Personal services	-	-	704,585	-	-	170,709	1,581,202
Supplies	-	-	13,278	-	-	-	624,109
Other services and charges	-	-	31,229	-	14,731	-	262,753
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	520	2,550	88,448
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	526	3,250	140	1,136	-	727	48,500
Total disbursements	<u>526</u>	<u>3,250</u>	<u>749,232</u>	<u>1,136</u>	<u>15,251</u>	<u>173,986</u>	<u>2,605,012</u>
Excess (deficiency) of receipts over disbursements	<u>1,974</u>	<u>-</u>	<u>282,991</u>	<u>418</u>	<u>(2,254)</u>	<u>73,394</u>	<u>164,194</u>
Cash and investments - ending	<u>\$ 2,701</u>	<u>\$ -</u>	<u>\$ 471,906</u>	<u>\$ 8,513</u>	<u>\$ 26,106</u>	<u>\$ 124,309</u>	<u>\$ 1,089,279</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Supplemental Juvenile Probation Ser	Supplemental Adult Probation Service	Local Health Maintenance	Comm Corrections House Arrest	Gal/Casa	Co Surveyor's Corners Perpetuation	Public Health Vaccine
Cash and investments - beginning	\$ 48,622	\$ 180,794	\$ 135,601	\$ 60,954	\$ 132,976	\$ 22,049	\$ 102,943
Receipts:							
Taxes	-	-	72,672	-	36,736	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	35,824
Fines and forfeits	9,930	288,914	-	222,653	-	17,070	-
Other receipts	175	-	756	24,609	176,990	-	11,501
Total receipts	10,105	288,914	73,428	247,262	213,726	17,070	47,325
Disbursements:							
Personal services	-	201,883	41,356	128,419	136,712	-	-
Supplies	3,489	7,412	2,101	15,266	4,354	-	24,504
Other services and charges	3,113	5,883	15,922	46,222	17,993	11,500	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	4,923	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	60	-	80,350	36,736	-	11,853
Total disbursements	6,602	220,161	59,379	270,257	195,795	11,500	36,357
Excess (deficiency) of receipts over disbursements	3,503	68,753	14,049	(22,995)	17,931	5,570	10,968
Cash and investments - ending	\$ 52,125	\$ 249,547	\$ 149,650	\$ 37,959	\$ 150,907	\$ 27,619	\$ 113,911

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Court Alcohol & Drug	Sheriff's Pension Plan Collections	EMS Donation	Sheriff Revolving Fund	Ema Hazardous Clean-Up	Insurance Recovery	Emergency Management Donations
Cash and investments - beginning	\$ 54,115	\$ 37,144	\$ 3,077	\$ 750	\$ 1,870	\$ 87,161	\$ 645
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	241,772	69,827	-	-	500	-	-
Other receipts	40,021	-	10,000	-	-	20,296	6,385
Total receipts	<u>281,793</u>	<u>69,827</u>	<u>10,000</u>	<u>-</u>	<u>500</u>	<u>20,296</u>	<u>6,385</u>
Disbursements:							
Personal services	250,703	95,761	-	-	-	-	-
Supplies	14,387	-	-	-	-	-	-
Other services and charges	66,208	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,285	13	2,753	321	-	17,497	4,954
Total disbursements	<u>333,583</u>	<u>95,774</u>	<u>2,753</u>	<u>321</u>	<u>-</u>	<u>17,497</u>	<u>4,954</u>
Excess (deficiency) of receipts over disbursements	<u>(51,790)</u>	<u>(25,947)</u>	<u>7,247</u>	<u>(321)</u>	<u>500</u>	<u>2,799</u>	<u>1,431</u>
Cash and investments - ending	<u>\$ 2,325</u>	<u>\$ 11,197</u>	<u>\$ 10,324</u>	<u>\$ 429</u>	<u>\$ 2,370</u>	<u>\$ 89,960</u>	<u>\$ 2,076</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Block Grant 2004	Delaware County Assessor Copy Fees	Comprehensive Plan Fund	Police Equipment	Gal/Casa User's Fees	Block Grant 2005	Family Support Impact
Cash and investments - beginning	\$ 36	\$ 3,838	\$ 118,267	\$ 56,761	\$ 2,278	\$ 1,422	\$ 10,209
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	48,156	-	-	-
Fines and forfeits	-	-	-	102,433	-	-	-
Other receipts	-	-	35,268	12,849	-	-	-
Total receipts	-	-	35,268	163,438	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	132	-	-	-
Other services and charges	-	-	27,016	4,742	425	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	12,064	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	36	3,838	-	187,242	1,700	-	5,917
Total disbursements	36	3,838	39,080	192,116	2,125	-	5,917
Excess (deficiency) of receipts over disbursements	(36)	(3,838)	(3,812)	(28,678)	(2,125)	-	(5,917)
Cash and investments - ending	\$ -	\$ -	\$ 114,455	\$ 28,083	\$ 153	\$ 1,422	\$ 4,292

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Delaware County Drug Free Community	Delaware County Council Donation	EMS Pension Supplement	Sheriff's Photo	Weed And Seed	Emergency Gas Award	Ems Capital Improvement
Cash and investments - beginning	\$ 3,869	\$ 500	\$ 147,992	\$ 7,310	\$ 4,262	\$ 383	\$ 973,253
Receipts:							
Taxes	13,781	-	-	-	142,150	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	140,717	231	-	-	441,880
Other receipts	283	-	-	-	-	-	1,123
Total receipts	<u>14,064</u>	<u>-</u>	<u>140,717</u>	<u>231</u>	<u>142,150</u>	<u>-</u>	<u>443,003</u>
Disbursements:							
Personal services	2,682	-	103,177	-	11,800	-	45,995
Supplies	3,667	-	-	-	3,502	-	9,909
Other services and charges	11,584	-	-	-	131,110	-	15,730
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	390,812
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	500	140,000	149	-	-	500,000
Total disbursements	<u>17,933</u>	<u>500</u>	<u>243,177</u>	<u>149</u>	<u>146,412</u>	<u>-</u>	<u>962,446</u>
Excess (deficiency) of receipts over disbursements	<u>(3,869)</u>	<u>(500)</u>	<u>(102,460)</u>	<u>82</u>	<u>(4,262)</u>	<u>-</u>	<u>(519,443)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,532</u>	<u>\$ 7,392</u>	<u>\$ -</u>	<u>\$ 383</u>	<u>\$ 453,810</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Animal Welfare	For Div Drug Crt Grant	Drug Court User Fee	Metro Plan Organization	Kiwans Club Shots For Tots	Juvenile DUI Grant	Center Township Assessor Copy Fund
Cash and investments - beginning	\$ 2,510	\$ 4,500	\$ 54,157	\$ 80	\$ 812	\$ 2,022	\$ 687
Receipts:							
Taxes	-	6,480	-	-	-	40,539	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	6,609	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	50	-	38,390	20	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>50</u>	<u>6,480</u>	<u>44,999</u>	<u>20</u>	<u>-</u>	<u>40,539</u>	<u>-</u>
Disbursements:							
Personal services	-	-	423	-	-	39,010	-
Supplies	-	-	2,500	-	582	-	-
Other services and charges	1,933	7,385	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	230	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	24,673	-	-	-	687
Total disbursements	<u>1,933</u>	<u>7,385</u>	<u>27,596</u>	<u>-</u>	<u>812</u>	<u>39,010</u>	<u>687</u>
Excess (deficiency) of receipts over disbursements	<u>(1,883)</u>	<u>(905)</u>	<u>17,403</u>	<u>20</u>	<u>(812)</u>	<u>1,529</u>	<u>(687)</u>
Cash and investments - ending	<u>\$ 627</u>	<u>\$ 3,595</u>	<u>\$ 71,560</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 3,551</u>	<u>\$ -</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Community Transition Program	Sheriff's Donations	Juvenile Probation Admin. Fee	Pass Thru Grant Monies	Comm. Corr. Substance Abuse	Coroner's Copy Fee Fund	Emergency Management Grant
Cash and investments - beginning	\$ 1,909	\$ 8,574	\$ 51,369	\$ 7,800	\$ 40	\$ 1,899	\$ 22,301
Receipts:							
Taxes	29,113	-	-	348,169	-	-	31,177
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	66,029	-	-	-	-	-	-
Fines and forfeits	-	-	6,098	-	50	408	-
Other receipts	2,500	28,179	-	-	-	-	12,964
Total receipts	<u>97,642</u>	<u>28,179</u>	<u>6,098</u>	<u>348,169</u>	<u>50</u>	<u>408</u>	<u>44,141</u>
Disbursements:							
Personal services	94,108	-	-	-	-	-	-
Supplies	285	-	-	-	-	-	-
Other services and charges	1,782	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	3,290	13,923	-	355,969	-	-	50,803
Total disbursements	<u>99,465</u>	<u>13,923</u>	<u>-</u>	<u>355,969</u>	<u>-</u>	<u>-</u>	<u>50,803</u>
Excess (deficiency) of receipts over disbursements	<u>(1,823)</u>	<u>14,256</u>	<u>6,098</u>	<u>(7,800)</u>	<u>50</u>	<u>408</u>	<u>(6,662)</u>
Cash and investments - ending	<u>\$ 86</u>	<u>\$ 22,830</u>	<u>\$ 57,467</u>	<u>\$ -</u>	<u>\$ 90</u>	<u>\$ 2,307</u>	<u>\$ 15,639</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Project Hoosier Safe-T	J.A.G. 2006 Grant	Casa Capital Grant	Delaware County Fair & Expo	Childhood Obesity Grant	2006 Dhs Exercise Grant	Redevelopment
Cash and investments - beginning	\$ 57,950	\$ 357	\$ 39	\$ 125,880	\$ 2,268	\$ 5,484	\$ 31
Receipts:							
Taxes	-	-	-	-	5,000	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	116,033	-	-	-
Fines and forfeits	11,060	-	-	139,023	-	-	-
Other receipts	-	-	411	3,803	-	-	37,398
Total receipts	<u>11,060</u>	<u>-</u>	<u>411</u>	<u>258,859</u>	<u>5,000</u>	<u>-</u>	<u>37,398</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	6,775	-	-	-
Other services and charges	-	-	-	213,108	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	59,628	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,230	-	-	10,176	2,268	-	25,415
Total disbursements	<u>1,230</u>	<u>-</u>	<u>-</u>	<u>289,687</u>	<u>2,268</u>	<u>-</u>	<u>25,415</u>
Excess (deficiency) of receipts over disbursements	<u>9,830</u>	<u>-</u>	<u>411</u>	<u>(30,828)</u>	<u>2,732</u>	<u>-</u>	<u>11,983</u>
Cash and investments - ending	<u>\$ 67,780</u>	<u>\$ 357</u>	<u>\$ 450</u>	<u>\$ 95,052</u>	<u>\$ 5,000</u>	<u>\$ 5,484</u>	<u>\$ 12,014</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	H1N1 Influenza Fund	Sustainability Weed & Seed	Sheriff's 2009 Recovery Act Eq	Civil Penalty-Unsafe Buildings	Alternative Dispute Resolution	C44P-1-273A 2010 Homeland	Del Co Wireless Emergency Telephone
Cash and investments - beginning	\$ -	\$ 15,152	\$ 3,483	\$ -	\$ 16,894	\$ -	\$ 205,095
Receipts:							
Taxes	23,727	-	-	-	-	179,138	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	475,127
Fines and forfeits	-	-	-	-	10,014	-	-
Other receipts	10,000	6,000	-	8,049	-	-	-
Total receipts	33,727	6,000	-	8,049	10,014	179,138	475,127
Disbursements:							
Personal services	-	-	-	-	-	-	235,370
Supplies	5,709	-	-	-	-	-	-
Other services and charges	-	6,000	127	-	-	-	182,641
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	18,018	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	10,000	10,266	3,356	8,049	-	179,138	10,000
Total disbursements	33,727	16,266	3,483	8,049	-	179,138	428,011
Excess (deficiency) of receipts over disbursements	-	(10,266)	(3,483)	-	10,014	-	47,116
Cash and investments - ending	\$ -	\$ 4,886	\$ -	\$ -	\$ 26,908	\$ -	\$ 252,211

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Fallen Heroes Memorial Bridge	Excess Tax Levy	Ptr & Homestead Due State	Sheriffs 2007 Jag Grant	2008 Jag Grant	Sprint Nextel Rebanding Project	State Welfare Excise Tax
Cash and investments - beginning	\$ 3,135	\$ 141,181	\$ -	\$ 405	\$ 7,298	\$ 24,604	\$ -
Receipts:							
Taxes	-	-	87,813	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	3,360,205
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	179	-	-	-	-	5,048	-
Total receipts	179	-	87,813	-	-	5,048	3,360,205
Disbursements:							
Personal services	-	-	-	-	7,298	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,579	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	313	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	102	141,181	87,813	-	-	4,979	3,360,205
Total disbursements	415	141,181	87,813	-	7,298	6,558	3,360,205
Excess (deficiency) of receipts over disbursements	(236)	(141,181)	-	-	(7,298)	(1,510)	-
Cash and investments - ending	\$ 2,899	\$ -	\$ -	\$ 405	\$ -	\$ 23,094	\$ -

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	TIF Allocation	Tax County Lease Rental	Mun-Del Lease Payments	Nebo Road TIF	Daleville TIF Bond	Park One TIF	Delaware Co General Obligation Bond
Cash and investments - beginning	\$ 3,217,640	\$ -	\$ 131,178	\$ 210,796	\$ 3,520,090	\$ 8,937	\$ 88,914
Receipts:							
Taxes	1,365,045	1,777,291	-	134,039	804,817	307,866	23,579
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	148,574	-	-	-	-	-
Charges for services	299,510	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	676	-	-	40	6,429	5,102	-
Total receipts	<u>1,665,231</u>	<u>1,925,865</u>	<u>-</u>	<u>134,079</u>	<u>811,246</u>	<u>312,968</u>	<u>23,579</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,699,440	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,218,642	75,308	131,178	8,582	1,178,301	312,951	112,493
Total disbursements	<u>1,218,642</u>	<u>1,774,748</u>	<u>131,178</u>	<u>8,582</u>	<u>1,178,301</u>	<u>312,951</u>	<u>112,493</u>
Excess (deficiency) of receipts over disbursements	<u>446,589</u>	<u>151,117</u>	<u>(131,178)</u>	<u>125,497</u>	<u>(367,055)</u>	<u>17</u>	<u>(88,914)</u>
Cash and investments - ending	<u>\$ 3,664,229</u>	<u>\$ 151,117</u>	<u>\$ -</u>	<u>\$ 336,293</u>	<u>\$ 3,153,035</u>	<u>\$ 8,954</u>	<u>\$ -</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Magna TIF Bond	Ag Park 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	\$ -	\$ 2,682	\$ 8,053	\$ 170,000	\$ 240,242	\$ -	\$ 326,587
Receipts:							
Taxes	168,328	6,415	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	45	2	181,254	4	19	115,200	25
Total receipts	<u>168,373</u>	<u>6,417</u>	<u>181,254</u>	<u>4</u>	<u>19</u>	<u>115,200</u>	<u>25</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	184,250	-	-	115,200	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	168,373	5,822	-	4	-	-	-
Total disbursements	<u>168,373</u>	<u>5,822</u>	<u>184,250</u>	<u>4</u>	<u>-</u>	<u>115,200</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>595</u>	<u>(2,996)</u>	<u>-</u>	<u>19</u>	<u>-</u>	<u>25</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,277</u>	<u>\$ 5,057</u>	<u>\$ 170,000</u>	<u>\$ 240,261</u>	<u>\$ -</u>	<u>\$ 326,612</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Morrison Road Bond And Interest	Magna Bond And Interest	Magna Reserve	Cred Fund	School Pension Debt	School Debt Service	Co. Economic Development Dist
Cash and investments - beginning	\$ -	\$ 2,700	\$ 248,322	\$ 224,958	\$ -	\$ -	\$ 1,281,775
Receipts:							
Taxes	-	-	-	-	1,906,774	10,498,410	1,908,881
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	159,180	786,300	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	245,358	190,375	-	551,572	-	-	7,034,283
Total receipts	245,358	190,375	-	551,572	2,065,954	11,284,710	8,943,164
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	6,045,889
Debt service - principal and interest	245,358	193,075	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	190,375	2,065,954	11,284,710	-
Total disbursements	245,358	193,075	-	190,375	2,065,954	11,284,710	6,045,889
Excess (deficiency) of receipts over disbursements	-	(2,700)	-	361,197	-	-	2,897,275
Cash and investments - ending	\$ -	\$ -	\$ 248,322	\$ 586,155	\$ -	\$ -	\$ 4,179,050

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Creed Industrial Development	Park One Capital	Morrison Road Junior Capital	Morrison Road Capital	Employee's Benefit Trust	Delaware County Employee Longevity	EMS Pension
Cash and investments - beginning	\$ -	\$ 26,994	\$ 11,016	\$ 94,116	\$ 3,349,033	\$ 1,396,689	\$ 1,179,978
Receipts:							
Taxes	551,572	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1	1,501	1,507	5,203,026	136,792	192,784
Total receipts	<u>551,572</u>	<u>1</u>	<u>1,501</u>	<u>1,507</u>	<u>5,203,026</u>	<u>136,792</u>	<u>192,784</u>
Disbursements:							
Personal services	-	-	-	-	8,533,462	548,250	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	209	-	-
Debt service - principal and interest	-	-	-	1,500	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	551,572	-	1,500	-	982	750,000	33,221
Total disbursements	<u>551,572</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>8,534,653</u>	<u>1,298,250</u>	<u>33,221</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1</u>	<u>1</u>	<u>7</u>	<u>(3,331,627)</u>	<u>(1,161,458)</u>	<u>159,563</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 26,995</u>	<u>\$ 11,017</u>	<u>\$ 94,123</u>	<u>\$ 17,406</u>	<u>\$ 235,231</u>	<u>\$ 1,339,541</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Payroll	Tax Sale Administration	Congressional Interest	Tax Sale Surplus	Riverboat Wagering	County Option Income Tax	Cedit Homestead Credit
Cash and investments - beginning	\$ 214,029	\$ 18	\$ 6,311	\$ 983,332	\$ -	\$ 411,892	\$ 107,955
Receipts:							
Taxes	-	-	-	-	-	9,385,666	3,917,909
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	743,261	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	174,250	-	-	-	-	-
Other receipts	22,663,294	-	74	1,201,303	-	-	-
Total receipts	<u>22,663,294</u>	<u>174,250</u>	<u>74</u>	<u>1,201,303</u>	<u>743,261</u>	<u>9,385,666</u>	<u>3,917,909</u>
Disbursements:							
Personal services	13,552,418	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	9,122,122	174,250	1,094	1,160,567	743,261	9,797,558	3,933,679
Total disbursements	<u>22,674,540</u>	<u>174,250</u>	<u>1,094</u>	<u>1,160,567</u>	<u>743,261</u>	<u>9,797,558</u>	<u>3,933,679</u>
Excess (deficiency) of receipts over disbursements	<u>(11,246)</u>	<u>-</u>	<u>(1,020)</u>	<u>40,736</u>	<u>-</u>	<u>(411,892)</u>	<u>(15,770)</u>
Cash and investments - ending	<u>\$ 202,783</u>	<u>\$ 18</u>	<u>\$ 5,291</u>	<u>\$ 1,024,068</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,185</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Barrett Law	State Mortgage Fund	Tma Audit	Security Deposits	Attorney Recovery Fees	EDIT Clearing	Homestead Credit Refund
Cash and investments - beginning	\$ 778	\$ 1,475	\$ 122,720	\$ 22,599	\$ 220	\$ 193,613	\$ 68,764
Receipts:							
Taxes	-	-	166,440	-	-	3,134,327	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	6,680	-	-	-	-	-
Other receipts	2,985	-	-	-	-	-	65,756
Total receipts	2,985	6,680	166,440	-	-	3,134,327	65,756
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	3,763	7,688	257,300	-	220	3,327,940	65,584
Total disbursements	3,763	7,688	257,300	-	220	3,327,940	65,584
Excess (deficiency) of receipts over disbursements	(778)	(1,008)	(90,860)	-	(220)	(193,613)	172
Cash and investments - ending	\$ -	\$ 467	\$ 31,860	\$ 22,599	\$ -	\$ -	\$ 68,936

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Hea 1001-2008 State	Probation Trust	State Share Of Delq Tax & Pen	Convention & Tourism	Congressional Principal	Storm Water Utility	Totals
Cash and investments - beginning	\$ 4,563	\$ 2,710	\$ -	\$ 212	\$ 18,236	\$ 279,799	\$ 70,183,921
Receipts:							
Taxes	-	-	34,178	515,486	-	-	123,665,958
Licenses and permits	-	-	-	-	-	-	66,575
Intergovernmental	-	-	-	-	-	-	19,065,019
Charges for services	-	-	-	-	-	-	5,407,174
Fines and forfeits	-	-	-	-	-	-	4,425,917
Other receipts	-	-	-	-	-	226,047	162,991,563
Total receipts	-	-	34,178	515,486	-	226,047	315,622,206
Disbursements:							
Personal services	-	-	-	-	-	-	49,062,251
Supplies	-	-	-	-	-	-	2,629,837
Other services and charges	-	-	-	-	-	-	16,522,528
Debt service - principal and interest	-	-	-	-	-	-	739,383
Capital outlay	-	-	-	-	-	-	3,320,538
Utility operating expenses	-	-	-	-	-	282,167	282,167
Other disbursements	5,229	-	34,178	515,698	-	891	246,740,269
Total disbursements	5,229	-	34,178	515,698	-	283,058	319,296,973
Excess (deficiency) of receipts over disbursements	(5,229)	-	-	(212)	-	(57,011)	(3,674,767)
Cash and investments - ending	\$ (666)	\$ 2,710	\$ -	\$ -	\$ 18,236	\$ 222,788	\$ 66,509,154

DELAWARE COUNTY  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2011

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ 11,425,245	\$ 5,158,567
Storm Water	18,765	-
Totals	\$ 11,444,010	\$ 5,158,567

DELAWARE COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Bill Smith	Rental of building for community corrections	\$ 85,200	08-01-97	07-31-12
Wells Fargo	Copier rental	127,577	01-21-09	01-21-14
Dell Financial Services	Computer rental	454	10-25-10	10-25-13
Dell Financial Services	Computer rental	<u>1,037</u>	08-03-09	08-03-12
		<u>\$ 214,268</u>		

Description of General Debt	Ending Principal Balance	Principal and Interest due Within One Year
Capital Leases:		
Justice Center	\$ 799,909	\$ 1,693,620
2004 EDIT Bond Lease (YOC)	430,000	288,000
1998 EDIT Bond Lease (YOC, Improvements)	1,062,058	1,100,000
Fairgrounds	151,250	13,750
Paver	244,878	69,042
General Obligation Bonds:		
Daleville TIF Bonds	1,470,000	262,219
Park One TIF Bonds	1,440,000	197,950
Morrison Road TIF Bonds	1,608,000	244,878
Morrison Road TIF Bonds Junior Issue	375,000	119,500
Magna TIF Bond	1,945,000	193,075
2011 EDIT Bond	7,000,000	224,000
Notes and Loans Payable:		
Drainage Reassessment Loan - 2007	119,511	125,805
Margaret Duncan Loan	22,149	5,149
Abe McConnell Reconstruction	153,361	-
911 Building	<u>90,000</u>	<u>20,000</u>
Total Debt	<u>\$ 16,911,116</u>	<u>\$ 4,556,988</u>

DELAWARE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2011

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

	Ending Balance
Governmental activities:	
Land	\$ 3,250,248
Infrastructure	351,913,894
Buildings	45,984,001
Improvements other than buildings	476,545
Machinery, equipment and vehicles	17,156,830
Total capital assets	\$ 418,781,518

DELAWARE COUNTY  
OTHER REPORTS

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

County Treasurer  
County Auditor  
Board of County Commissioners  
County Sheriff  
County Fair Board  
Juvenile Probation  
County Clerk  
Storm Water Department

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

Compliance

We have audited Delaware County's (County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011.

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 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 THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON  
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 Official Response. 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, Board of County Commissioners, 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

August 14, 2012

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

DELAWARE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2011

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>			
Pass-Through City of Anderson JAG Program Cluster Edward Byrne Memorial Justice Assistance Grant Program	16.738	09-JRA-010 10-DJ-028	\$ 7,474 3,489
Pass-Through City of Muncie		2008 F7469-IN-DJ 2009 DJ-BX-1001 2010 Jag Grant I	7,298 6,270 <u>24,214</u>
Total for program			<u>48,745</u>
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	2009-SB-B9-2257	<u>3,483</u>
Total for cluster			<u>52,228</u>
Direct Grant Community Capacity Development Office Weed and Seed	16.595		<u>142,150</u>
Pass-Through Indiana Criminal Justice Institute Drug Court Discretionary Grant Program Adult Drug Court	16.585		<u>59,375</u>
Total for federal grantor agency			<u>253,753</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	EDS #A249-10-321472 PL EDS #A249-10-321472 STP DES 0501034 DES 0710091 DES 0710092 DES 0710140 DES 0902310 DES 1006593	223,204 141,770 203,099 93,466 134,841 37,621 119,261 <u>53,998</u>
Total for cluster			<u>1,007,260</u>
Pass-Through City of Muncie Highway Safety Cluster Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants Juevenile DUI Grant	20.601		<u>40,539</u>
<u>ENVIRONMENTAL PROTECTION AGENCY</u>			
Direct Grant Surveys, Studies, Research, Investigations, Demonstrations, and Special Purposes Relating to the Clean Air Act Asthma Grant	66.034		<u>32,460</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness	93.069	A 70-1-0531713 A 70-1-0531593 09-10 A 70-10531593 10-11	23,727 13,032 <u>9,985</u>
Total for program			<u>46,744</u>
Pass-Through National Association of Local Board of Health The Affordable Care Act - Centers for Disease Control and Prevention-Investigations and Technical Assistance	93.283	5U38HM000512-03	<u>5,000</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, 2011  
(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 HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Family and Social Services Administration			
Child Support Enforcement	93.563		
Prosecutor			317,751
Clerk			176,629
Court Costs			148,312
Collection Incentives			158,482
Indirect Costs			<u>300,786</u>
Total for program			<u>1,101,960</u>
Total for federal grantor agency			<u>1,153,704</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Hazard Mitigation Grant	97.039		
		314-4-1409	<u>6,662</u>
Emergency Management Performance Grants	97.042		
		C44P-1-106A	3,749
		C44P-1-307A	<u>75,610</u>
Total for program			<u>79,359</u>
Homeland Security Cluster			
State Homeland Security Program (SHSP)	97.073		
		C44P-1-273A	179,138
		C44P-1-278A	52,130
		C44P-2-020A	289,612
		C44P-1-040A	39,256
		C44P-1-394A	8,900
		Grant County	<u>50,803</u>
Total for program			<u>619,839</u>
Total for federal grantor agency			<u>705,860</u>
Total federal awards expended			<u>\$ 3,193,576</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 statement. 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, 2011:

Program Title	Federal CFDA Number	2011
Weed and Seed	16.595	\$ 40,153
Highway Planning and Construction	20.205	36,285

DELAWARE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

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

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 2011-1 - INTERNAL CONTROLS - DEPARTMENTS**

The transactions for the Clerk's Office and the transactions and ending cash balance for the County Treasurer provided to the County Auditor were materially incorrect. This information is used to compile the County's financial statements. There are no controls in place to ensure that the Clerk's office and County Treasurer provides accurate financial information to the County Auditor. Adjustments were made to the financial statements to accurately reflect the financial activity of the Clerk's office. Adjustments were made to the County Treasurer's fund for known errors; however, because of the issues addressed in Findings 2011-2 and 2011-3, it could not be determined if additional adjustments needed to be made to make the fund materially correct on the financial statements.

DELAWARE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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

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 Auditors of Indiana, Chapter 14)

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

Controls should be developed to ensure that financial information for departmental funds is accurately reported in the County's financial statements.

***FINDING 2011-2 - BANK ACCOUNT RECONCILIATIONS***

Depository reconciliations of the fund balances to the bank account balances were materially incorrect and not reconciled to the Treasurer's cash book. The December 31, 2011 reconciliation provided by the unit for audit contained unidentified differences in excess of \$900,000. There were numerous posting errors both to the Treasurer's cash book including bank transfers posted to the wrong bank, deposits posted to the wrong bank, investment transactions and ACH transfers posted improperly to the cash book, deposits not posted, interest not posted, bank fees not posted to the cash book or the auditor's ledger, and numerous unidentified differences.

No adjustments were made to the financial statement for the issues identified in this finding.

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 County Treasurers of Indiana, Chapter 10)

Without these controls the County cannot properly determine and fairly present 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.

DELAWARE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

***FINDING 2011-3 - TAX COLLECTIONS AND SETTLEMENT***

The records for tax collections maintained by the Treasurer are not adequate to allow for timely or accurate settlement of taxes collected. The cash book indicates that the settlement on February 28, 2011, for the Fall of 2010 tax collections was overpaid by \$3,489,527. The cash book was not maintained so that the amount of taxes collected could be determined. The cash book was not reconciled to the bank and numerous posting errors were found. Tax collections for the different collection periods were not adequately separated.

No adjustments were made to the financial statement for the issues identified in this finding.

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.

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 County Treasurers of Indiana, Chapter 10)

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

We recommended that all necessary corrections be made to the cash book so that settlement can be properly prepared.

***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  
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8/23/12

State Board of Accounts

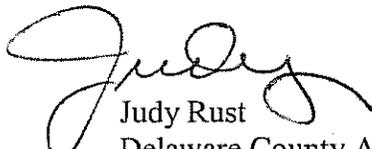
Re: Internal Control's (finding 2011-001) per the Delaware County Audit

To Whom It May Concern:

In the finding 2011-001 INTERNAL CONTROL – DEPARTMENTS 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 Clerk of the county.

We have instituted a practice of reminding the Clerk 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 Clerk of Delaware County.

Sincerely,

  
Judy Rust  
Delaware County Auditor



JOHN B. DORER  
DELAWARE COUNTY TREASURER

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**Finding 2011-2**

**Depository reconciliations of the fund balances to the bank account balances were materially incorrect and not reconciled to the cash book.**

**Response:** In September 2011 a new head bookkeeper was appointed in the Treasurer's Office and charged with the task of maintaining all aspects of the position in a timely and efficient manner. Because discrepancies noted from the previous bookkeeper, this has proven to be time-consuming and arduous. Essentially, her work has entailed reestablishing formulas and recalculating from January 2011 forward. Much progress has been made. The cash book is current. We are now addressing the process for the reconciliation of bank statements. We also are in the process of requesting appropriation of funds to cover bank charges.

**Finding 2011-3**

**The records maintained by the Delaware County Treasurer are not adequate to allow for timely or accurate settlement of taxes collected.**

**Response:** Since the new head bookkeeper assumed her role in September 2011, two accurate settlements have been provided to the Auditor's Office. The first, representing the December 31, 2011 settlement, was completed and filed in February 2012. The June 2012 settlement was completed on time and will be reviewed by the State Board of Accounts in 2012.

The Treasurer's Office was charged 11 months ago with three specific roles: to balance settlements with the Auditor's Office, to balance both sides of the cash book, and to efficiently reconcile the cash book with bank statements. We have accomplished the first two and continue our efforts on the third. We expect that, prior to the end of this calendar year, we will be completely current with all bookkeeping procedures and entirely compliant with the State Board of Accounts.

DELAWARE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 14, 2012, with Todd Donati, President of the Board of County Commissioners, and James King, President of the County Council. Our audit disclosed no material items that warrant comment at this time.