

**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, 2012 to December 31, 2012



**FILED**  
09/17/2013



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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 12-31-16
Clerk	Steven Craycraft	01-01-12 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 Larry Bledsoe	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the County Council	James King Kevin Nemyer	01-01-12 to 12-31-12 01-01-13 to 12-31-13



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

***Report on the Financial Statement***

We were engaged to audit the accompanying financial statement of Delaware County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on the financial statement based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

***Basis for Disclaimer of Opinion***

The County did not properly maintain accounting records in the Treasurer's Office including the cash book and the reconcilements. The County's records do not permit the application of other auditing procedures to ascertain if the financial statement is fairly stated.

***Disclaimer of Opinion***

Because of the significance of the matter discussed in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on this financial statement.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated August 19, 2013, 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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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* in considering the County's internal control over financial reporting and compliance.

***Accompanying Information***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by 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. Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph and because federal grant monies were not accurately and separately identified in the financial ledgers, it is inappropriate to and we do not express an opinion on the Schedule of Expenditures of Federal Awards referred to above.

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 any auditing procedures and, accordingly, we express no opinion on them.

*Other Information*

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual audit performed by the Indiana State Board of Accounts. Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph it is inappropriate to and we do not express an opinion on the receipts and disbursements activity from emergency telephone system fees.



Bruce Hartman  
State Examiner

August 19, 2013



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

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We were engaged to 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, the financial statement of Delaware County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated August 19, 2013. The opinion to the financial statement relative to the regulatory basis of accounting was disclaimed due to improperly maintained accounting records.

***Internal Control Over Financial Reporting***

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

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 2012-001, 2012-002, and 2012-003 to be material weaknesses.

***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

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

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 2012-001, 2012-002, and 2012-003.

***Delaware County's Response to Findings***

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

***Purpose of This Report***

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



Bruce Hartman  
State Examiner

August 19, 2013

## 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, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
General Fund	\$ 3,659,091	\$ 32,209,586	\$ 31,965,606	\$ 3,903,071
Local Road And Street	528,646	585,203	628,281	485,568
Accident Report	4,380	2,289	-	6,669
Firearms Training	23,428	24,590	9,374	38,644
EMS Ambulance Replacement	211,862	60,369	145,145	127,086
Clerk's Record Perpetuation	35,025	17,854	11,681	41,198
Drug Fee Community	71,968	63,246	71,663	63,551
Drainage Maintenance	1,220,770	816,088	466,658	1,570,200
Emergency Plan & Right To Know	67,259	446	6,605	61,100
Recorder's Record Perpetuation	320,472	145,885	110,129	356,228
Pre-Trial Diversion	68,430	146,954	107,409	107,975
Plat Book Fee	255,832	28,971	7,921	276,882
Misdemeanor Fund	408,490	88,092	114,218	382,364
Supplemental Public Defender	58,360	31,032	28,142	61,250
Jail Commissary	34,043	338,137	348,294	23,886
Jury Pay	25,095	18,069	33,820	9,344
Rainy Day	3,632,492	2,268,430	1,931,392	3,969,530
County Medical Inmate Care	20,908	21,298	-	42,206
Sales Disclosure	24,478	10,485	22,411	12,552
Comm Corr Home Detention Adult	69,138	748,065	739,465	77,738
Tobacco Settlement	89,140	47,749	50,000	86,889
Child Advocacy	250	50	-	300
Identification Security Protection	30,761	8,552	26,240	13,073
Sex And Violent Offender	2,289	6,250	2,688	5,851
Campaign Finance Enforcement- County	1,000	-	-	1,000
Reassessment 2015	295,609	349,413	410,353	234,669
Cumulative Bridge	2,769,659	2,238,072	1,836,470	3,171,261
Cumulative Building	256,177	90	129,606	126,661
General Drain Improvement	1,073,832	417,017	336,557	1,154,292
City And Town Court Cost	2,010	3,998	4,031	1,977
Coroner's Training Cont. Education	1,223	14,696	14,921	998
Tax Sale Redemption	6,782	1,003,862	1,007,212	3,432
Surplus Tax	607,791	430,529	371,584	666,736
State Fines And Forfeitures	9,558	56,966	58,019	8,505
State Sales Disclosure Fee	785	10,445	10,175	1,055
Sewage Collections	-	130,952	128,897	2,055
Overweight Vehicles	1,525	22,529	22,403	1,651
County Sheriff	70,941	1,340,249	1,142,371	268,819
Infraction Judgement	17,487	252,053	255,962	13,578
Inheritance Tax	466,724	3,001,173	2,748,629	719,268
Sheriff's Inmate Trust	11,309	474,075	464,565	20,819
Special Death Benefits	470	8,840	9,310	-
Educational License Plate	206	2,513	2,100	619
Financial Institution Tax	-	789,888	789,888	-
Child Restraint Violations Fines	150	1,700	1,575	275
Interstate Compact Fee	63	850	913	-
Commercial Vehicle Excise (CVET)	-	686,831	686,831	-
CFDA#93.283 NOLBOH	-	3,839	713	3,126
New Brevini TIF	4,653	19,051	10,750	12,954
Park Brevini TIF	28,819	55,769	19,086	65,502
Park Save-A-Lot TIF	10,669	453,918	314,716	149,871
Park Twoson TIF	23,719	136,942	1,250	159,411
Bell Perch TIF	4,125	20,576	7,025	17,676
C44P-2-020A Homeland Security	-	104,190	104,190	-

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, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Co Juv Pro Positive Action Program	2,034	3,500	1,755	3,779
Elected Officials Training	3,518	8,552	1,353	10,717
Co Offender Transportation	538	912	-	1,450
2010 JAG I Grant	2,421	-	49	2,372
2011- DJ-BX-3230 JAG	22,174	-	5,461	16,713
TIF Trust	349,354	207,087	-	556,441
County Treasurer	14,890,282	5,226,111	14,890,282	5,226,111
Daleville Capital	5,414	265,219	265,219	5,414
Daleville Reserve	274,033	6	-	274,039
Daleville Excess	94,873	2	1,540	93,335
Park Twoson Bond	-	141,318	141,318	-
Park & New Brevini Construction	-	1,690,000	1,690,000	-
Park & New Brevini Cost of Issuance Account	-	285,500	284,712	788
Park & New Brevini Reserve	-	219,507	-	219,507
Mid-West Metals Capital	-	83,295	83,292	3
Nebo Road Construction	-	2,076,357	193,490	1,882,867
Nebo Road Cost of Issuance	-	153,504	153,504	-
Nebo Road Capitalized Interst	-	270,139	-	270,139
Justice and Mental Health Collaboration	-	22,421	22,421	-
CRT Admin Translator Serv Grant	-	3,650	110	3,540
C44P-2-086A EMPG	-	3,623	3,623	-
C44P-2-254A DISTR 6 ADMIN AGREE	-	8,333	8,333	-
Prosecutor IV-D Incentive	-	257,265	80,309	176,956
Clerk IV-D Incentive	-	109,642	47,304	62,338
County IV-D Incentive	-	250,489	58,035	192,454
Midwest Metal TIF	-	8,676	-	8,676
PLR TIF	-	690	-	690
New Twoson TIF	-	67	-	67
C44P-2-246A HMLD SEC Project	-	19,998	19,998	-
CFDA 93.069 Bioterrorism	-	21,917	21,917	-
CFDA 93.283 IND Cancer Control	-	87,518	92,879	(5,361)
Emergency Comm Center Cap Improvement	-	7,700	-	7,700
Delaware County 911	-	619,157	382,376	236,781
Settlement	-	99,230,996	99,230,996	-
Ineligile Standard Deduction	-	289,621	132,826	156,795
DLGF JHomestead Property Database	-	310	269	41
DTF Imprest Fund	21,834	12,000	2,000	31,834
Wheel Tax Surtax	-	2,432,535	2,432,170	365
I-69 TIF	2,534	5,269	-	7,803
Prosecutor ARRA	46,804	-	-	46,804
Clerk ARRA	35,445	-	15,025	20,420
Storm Water Clearing	-	4,526,413	4,526,413	-
Weed Cut	-	51,464	51,464	-
Wheel & Sur Tax Co Fund	637,728	1,070,668	1,159,633	548,763
Adult Drug Court	9,050	34,401	61,144	(17,693)
EMS Medical Supplies	101,548	153,729	225,457	29,820
Magna Industrial TIF	9,293	36,837	1,266	44,864
A6-10-Min 18 DCHD In Tobacco	15,963	141,373	79,896	77,440
Cfda 66.034 Asthma Grant	(2,483)	38,652	40,044	(3,875)
Clerk	2,799,819	8,683,601	10,554,181	929,239
Property Reassessment	6,166	72	6,238	-
Family And Children	3,486	-	3,486	-
Co Sheriff Law Enforcement Cont Ed	6,608	3,000	-	9,608
Community Service Adult	17,036	118,000	135,036	-
Drug Abuse Resistance Ed	2,701	2,642	1,990	3,353

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, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
County Health	471,906	835,435	809,603	497,738
County Law Enforcement Con'T Ed	8,513	1,132	886	8,759
GIS Electronic Map	26,106	15,499	15,895	25,710
Delaware County Enhanced 911	124,308	173,550	297,858	-
County Highway	1,089,278	2,722,248	2,437,211	1,374,315
Supplemental Juvenile Probation Ser	52,125	4,489	12,583	44,031
Supplemental Adult Probation Service	249,547	291,997	257,355	284,189
Local Health Maintenance	149,650	74,468	52,065	172,053
Comm Corrections House Arrest	37,959	112,331	150,290	-
Gal/Casa	150,907	221,471	209,607	162,771
Co Surveyor's Corners Perpetuation	27,619	22,165	1,000	48,784
Public Health Vaccine	113,911	51,309	41,304	123,916
Court Alcohol & Drug	2,324	603,807	547,051	59,080
Sheriff's Pension Plan Collections	11,197	66,659	77,856	-
Ems Donation	10,325	1,885	7,241	4,969
Sheriff Revolving Fund	429	-	429	-
Ema Hazardous Clean-Up	2,370	34	-	2,404
Insurance Recovery	89,960	29,220	45,620	73,560
Emergency Management Donations	2,076	10,342	9,691	2,727
CFDA 16.922 Interdiction	-	6,875	2,904	3,971
Comprehensive Plan Fund	114,455	18,988	46,864	86,579
Police Equipment	28,083	125,682	119,417	34,348
Gal/Casa User's Fees	153	50	-	203
Block Grant 2005	1,422	-	1,422	-
Family Support Impact	4,292	-	4,292	-
Delaware County Drug Free Community	-	10,433	5,590	4,843
Ems Pension Supplement	45,532	127,202	116,724	56,010
Sheriff's Photo	7,391	-	2,882	4,509
CFDA 16.593 Re-entry	-	23,046	26,681	(3,635)
Emergency Gas Award	383	-	383	-
Ems Capital Improvement	453,810	192,000	74,467	571,343
Animal Welfare	626	-	-	626
For Div Drug Crt Grant	3,595	-	3,550	45
Drug Court User Fee	71,560	49,846	121,406	-
Metro Plan Organization	100	-	-	100
DCHD Donation Fund	-	4,800	4,465	335
Juvenile DUI Grant	3,551	42,910	45,142	1,319
Community Transition Program	86	96,093	94,677	1,502
Sheriff's Donations	22,829	18,105	23,599	17,335
Juvenile Probation Admin. Fee	57,467	3,375	-	60,842
Pass Thru Grant Monies	-	1,036,387	1,036,387	-
Comm. Corr. Substance Abuse	91	-	91	-
Coroner's Copy Fee Fund	2,307	301	-	2,608
Emergency Management Grant	15,639	5,000	1,282	19,357
Project Hoosier Safe-T	67,780	11,200	1,474	77,506
J.A.G. 2006 Grant	357	-	357	-
Casa Capital Grant	450	-	425	25
Delaware County Fair & Expo	95,052	324,078	328,544	90,586
Childhood Obesity Grant	5,000	1,507	3,327	3,180
2006 Dhs Exercise Grant	5,484	-	-	5,484
Redevelopment	12,014	40,439	35,315	17,138
H1N1 Influenza Fund	-	3,500	-	3,500
Sustainability Weed & Seed	4,885	-	4,885	-

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, 2012

(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Civil Penalty-Unsafe Buildings	-	38,303	38,303	-
Alternative Dispute Resolution	26,908	10,209	203	36,914
C44P-1-273A 2010 Homeland	-	25,862	25,862	-
Del Co Wireless Emergency Telephone	252,211	196,157	448,368	-
Fallen Heroes Memorial Bridge	2,899	4,626	3,333	4,192
Ptr & Homestead Due State	-	90,471	90,471	-
Sheriff's 2007 Jag Grant	405	-	405	-
Sprint Nextel Rebanding Project	23,094	7,469	17,048	13,515
State Welfare Excise Tax	-	5,115,148	5,115,148	-
TIF Morrison Road	3,664,230	1,859,266	930,234	4,593,262
Tax County Lease Rental	151,117	1,711,621	846,810	1,015,928
Nebo Road TIF	336,294	193,173	17,893	511,574
Daleville TIF Bond	3,153,034	1,501,224	1,043,736	3,610,522
Park One TIF	8,954	2,996,089	2,027,444	977,599
Magna TIF Bond	-	321,452	207,088	114,364
Ag Park TIF	3,277	16,519	1,250	18,546
Park One Bond And Interest	5,057	197,954	197,950	5,061
Park One Reserve	170,000	4	4	170,000
Morrison Road Junior Reserve	240,261	25	-	240,286
Morrison Road Junior Debt Service	-	119,500	119,500	-
Morrison Road Reserve	326,613	33	-	326,646
Morrison Road Bond And Interest	-	244,878	244,878	-
Magna Bond And Interest	-	208,526	208,525	1
Magna Reserve	248,322	-	-	248,322
Cred Fund	586,156	372,437	208,525	750,068
Co. Economic Development Dist	4,179,050	2,268,302	2,418,028	4,029,324
Creed Industrial Development	-	372,437	372,437	-
Park One Capital	26,995	1	-	26,996
Morrison Road Junior Capital	11,017	1	-	11,018
Morrison Road Capital	94,123	1,510	1,500	94,133
Employee's Benefit Trust	17,406	7,676,097	7,904,482	(210,979)
Delaware County Employee Longevity	235,231	896,315	551,558	579,988
Congressional Principal	18,236	-	-	18,236
Payroll	202,784	21,993,042	21,977,836	217,990
Tax Sale Administration	18	553,129	532,753	20,394
Congressional Interest	5,291	55	729	4,617
Tax Sale Surplus	1,024,068	1,464,726	730,668	1,758,126
Riverboat Wagering	-	697,074	697,074	-
County Option Income Tax	-	11,149,553	11,149,553	-
Cedit Homestead Credit	92,185	4,654,052	1,898,369	2,847,868
Barrett Law	-	10,251	10,251	-
State Mortgage Fund	468	8,343	8,003	808
Tma Audit	31,860	43,683	5,000	70,543
Security Deposits	22,599	-	-	22,599
Edit Clearing	-	3,723,270	3,723,270	-
Homestead Credit Refund	68,936	43	-	68,979
Hea 1001-2008 State	(665)	1,637	-	972
Probation Trust	2,710	-	-	2,710
State Share Of Delq Tax & Pen	-	13,168	13,168	-
Convention & Tourism	-	1,186,325	508,607	677,718
Storm Water Utility	222,788	238,851	232,497	229,142
<b>Totals</b>	<b>\$ 54,984,902</b>	<b>\$ 258,165,123</b>	<b>\$ 256,434,916</b>	<b>\$ 56,715,109</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 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 non-businesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: 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).

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 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, over-time 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.

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

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

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

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**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.

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

**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

*Funding Policy and Annual Pension Cost*

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

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

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

**Note 7. Restatement of County Offices**

Certain funds that were included on the prior year financial statement have been omitted from the current year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and the financial statements.

DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursement for expenditures made by the County was not received by December 31, 2012.

**Note 9. Restatements**

For the year ended December 31, 2012, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances.

New Fund	Prior Period Adjustment	Balance as of January 1, 2012
Daleville TIF Capital	\$ 5,414	\$ 5,414
Daleville TIF Reserve	274,033	274,033
Daleville TIF Excess	94,873	94,873

**Note 10. Holding Corporation**

The County has entered into a capital lease with Mun-Del Building Corporation (the lessor). The lessor was organized as a not for profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2012 totaled \$1,693,622.

**Note 11. Other Postemployment Benefits**

The County provides to eligible retirees and their spouses the following benefits: health insurance coverage. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

**Note 12. Combined Funds**

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

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## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 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, 2012

	General Fund	Local Road And Street	Accident Report	Firearms Training	EMS Ambulance Replacement	Clerk's Record Perpetuation	Drug Fee Community	Drainage Maintenance
Cash and investments - beginning	\$ 3,659,091	\$ 528,646	\$ 4,380	\$ 23,428	\$ 211,862	\$ 35,025	\$ 71,968	\$ 1,220,770
Receipts:								
Taxes	22,070,035	-	-	-	-	-	-	707,188
Licenses and permits	58,225	-	-	14,900	-	-	-	-
Intergovernmental	1,933,709	512,660	-	-	-	-	-	-
Charges for services	3,537,408	-	-	-	-	-	-	-
Fines and forfeits	383,846	-	2,289	9,450	57,146	17,854	63,246	-
Other receipts	4,226,363	72,543	-	240	3,223	-	-	108,900
Total receipts	<u>32,209,586</u>	<u>585,203</u>	<u>2,289</u>	<u>24,590</u>	<u>60,369</u>	<u>17,854</u>	<u>63,246</u>	<u>816,088</u>
Disbursements:								
Personal services	20,919,749	490,196	-	-	-	-	-	-
Supplies	949,831	-	-	1,690	-	-	-	-
Other services and charges	5,061,016	-	-	30	-	11,681	71,663	258,289
Capital outlay	26,736	138,085	-	-	145,145	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	5,008,274	-	-	7,654	-	-	-	208,369
Total disbursements	<u>31,965,606</u>	<u>628,281</u>	<u>-</u>	<u>9,374</u>	<u>145,145</u>	<u>11,681</u>	<u>71,663</u>	<u>466,658</u>
Excess (deficiency) of receipts over disbursements	<u>243,980</u>	<u>(43,078)</u>	<u>2,289</u>	<u>15,216</u>	<u>(84,776)</u>	<u>6,173</u>	<u>(8,417)</u>	<u>349,430</u>
Cash and investments - ending	<u>\$ 3,903,071</u>	<u>\$ 485,568</u>	<u>\$ 6,669</u>	<u>\$ 38,644</u>	<u>\$ 127,086</u>	<u>\$ 41,198</u>	<u>\$ 63,551</u>	<u>\$ 1,570,200</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Emergency Plan & Right To Know	Recorder's Record Perpetuation	Pre-Trial Diversion	Plat Book Fee	Misdemeanor Fund	Supplemental Public Defender	Jail Commissary	Jury Pay
Cash and investments - beginning	\$ 67,259	\$ 320,472	\$ 68,430	\$ 255,832	\$ 408,490	\$ 58,360	\$ 34,043	\$ 25,095
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	87,582	-	-	-
Charges for services	-	145,842	-	28,971	-	8,452	-	-
Fines and forfeits	-	-	146,954	-	-	22,246	-	17,955
Other receipts	446	43	-	-	510	334	338,137	114
Total receipts	446	145,885	146,954	28,971	88,092	31,032	338,137	18,069
Disbursements:								
Personal services	-	83,100	107,409	3,641	-	16,663	-	-
Supplies	3,438	300	-	-	22,492	4,512	-	-
Other services and charges	3,167	-	-	4,280	10,128	6,867	-	33,820
Capital outlay	-	-	-	-	81,598	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	26,729	-	-	-	100	348,294	-
Total disbursements	6,605	110,129	107,409	7,921	114,218	28,142	348,294	33,820
Excess (deficiency) of receipts over disbursements	(6,159)	35,756	39,545	21,050	(26,126)	2,890	(10,157)	(15,751)
Cash and investments - ending	\$ 61,100	\$ 356,228	\$ 107,975	\$ 276,882	\$ 382,364	\$ 61,250	\$ 23,886	\$ 9,344

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Rainy Day	County Medical Inmate Care	Sales Disclosure	Comm Corr Home Detention Adult	Tobacco Settlement	Child Advocacy	Identification Security Protection	Sex And Violent Offender
Cash and investments - beginning	\$ 3,632,492	\$ 20,908	\$ 24,478	\$ 69,138	\$ 89,140	\$ 250	\$ 30,761	\$ 2,289
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	746,526	47,749	-	-	-
Charges for services	118,177	-	-	-	-	-	-	-
Fines and forfeits	-	21,298	10,485	1,539	-	50	8,552	6,250
Other receipts	2,150,253	-	-	-	-	-	-	-
Total receipts	<u>2,268,430</u>	<u>21,298</u>	<u>10,485</u>	<u>748,065</u>	<u>47,749</u>	<u>50</u>	<u>8,552</u>	<u>6,250</u>
Disbursements:								
Personal services	1,475,343	-	-	687,368	-	-	-	-
Supplies	-	-	-	14,865	50,000	-	-	240
Other services and charges	336,049	-	22,411	37,232	-	-	26,240	1,130
Capital outlay	120,000	-	-	-	-	-	-	663
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	655
Total disbursements	<u>1,931,392</u>	<u>-</u>	<u>22,411</u>	<u>739,465</u>	<u>50,000</u>	<u>-</u>	<u>26,240</u>	<u>2,688</u>
Excess (deficiency) of receipts over disbursements	<u>337,038</u>	<u>21,298</u>	<u>(11,926)</u>	<u>8,600</u>	<u>(2,251)</u>	<u>50</u>	<u>(17,688)</u>	<u>3,562</u>
Cash and investments - ending	<u>\$ 3,969,530</u>	<u>\$ 42,206</u>	<u>\$ 12,552</u>	<u>\$ 77,738</u>	<u>\$ 86,889</u>	<u>\$ 300</u>	<u>\$ 13,073</u>	<u>\$ 5,851</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Campaign Finance Enforcement- County	Reassessment 2015	Cumulative Bridge	Cumulative Building	General Drain Improvement	City And Town Court Cost	Coroner's Training Cont. Education	Tax Sale Redemption
Cash and investments - beginning	\$ 1,000	\$ 295,609	\$ 2,769,659	\$ 256,177	\$ 1,073,832	\$ 2,010	\$ 1,223	\$ 6,782
Receipts:								
Taxes	-	307,580	1,597,635	-	169,895	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	35,258	183,943	-	-	-	-	-
Charges for services	-	-	432,788	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	3,998	14,696	-
Other receipts	-	6,575	23,706	90	247,122	-	-	1,003,862
Total receipts	-	349,413	2,238,072	90	417,017	3,998	14,696	1,003,862
Disbursements:								
Personal services	-	204,152	878,718	-	-	-	-	-
Supplies	-	4,566	215,741	-	-	-	-	-
Other services and charges	-	201,635	40,351	125,597	336,557	-	-	-
Capital outlay	-	-	701,660	3,999	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	10	-	4,031	14,921	1,007,212
Total disbursements	-	410,353	1,836,470	129,606	336,557	4,031	14,921	1,007,212
Excess (deficiency) of receipts over disbursements	-	(60,940)	401,602	(129,516)	80,460	(33)	(225)	(3,350)
Cash and investments - ending	\$ 1,000	\$ 234,669	\$ 3,171,261	\$ 126,661	\$ 1,154,292	\$ 1,977	\$ 998	\$ 3,432

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Surplus Tax	State Fines And Forfeitures	State Sales Disclosure Fee	Sewage Collections	Overweight Vehicles	County Sheriff	Infraction Judgement
Cash and investments - beginning	\$ 607,791	\$ 9,558	\$ 785	\$ -	\$ 1,525	\$ 70,941	\$ 17,487
Receipts:							
Taxes	387,446	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	56,966	10,445	-	22,529	-	252,053
Other receipts	43,083	-	-	130,952	-	1,340,249	-
Total receipts	<u>430,529</u>	<u>56,966</u>	<u>10,445</u>	<u>130,952</u>	<u>22,529</u>	<u>1,340,249</u>	<u>252,053</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	371,584	58,019	10,175	128,897	22,403	1,142,371	255,962
Total disbursements	<u>371,584</u>	<u>58,019</u>	<u>10,175</u>	<u>128,897</u>	<u>22,403</u>	<u>1,142,371</u>	<u>255,962</u>
Excess (deficiency) of receipts over disbursements	<u>58,945</u>	<u>(1,053)</u>	<u>270</u>	<u>2,055</u>	<u>126</u>	<u>197,878</u>	<u>(3,909)</u>
Cash and investments - ending	<u>\$ 666,736</u>	<u>\$ 8,505</u>	<u>\$ 1,055</u>	<u>\$ 2,055</u>	<u>\$ 1,651</u>	<u>\$ 268,819</u>	<u>\$ 13,578</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Inheritance Tax	Sheriffs Inmate Trust	Special Death Benefits	Educational License Plate	Financial Institution Tax	Child Restraint Violations Fines	Interstate Compact Fee
Cash and investments - beginning	\$ 466,724	\$ 11,309	\$ 470	\$ 206	\$ -	\$ 150	\$ 63
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,001,173	-	-	2,513	789,888	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	8,840	-	-	1,700	850
Other receipts	-	474,075	-	-	-	-	-
Total receipts	<u>3,001,173</u>	<u>474,075</u>	<u>8,840</u>	<u>2,513</u>	<u>789,888</u>	<u>1,700</u>	<u>850</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,748,629	464,565	9,310	2,100	789,888	1,575	913
Total disbursements	<u>2,748,629</u>	<u>464,565</u>	<u>9,310</u>	<u>2,100</u>	<u>789,888</u>	<u>1,575</u>	<u>913</u>
Excess (deficiency) of receipts over disbursements	<u>252,544</u>	<u>9,510</u>	<u>(470)</u>	<u>413</u>	<u>-</u>	<u>125</u>	<u>(63)</u>
Cash and investments - ending	<u>\$ 719,268</u>	<u>\$ 20,819</u>	<u>\$ -</u>	<u>\$ 619</u>	<u>\$ -</u>	<u>\$ 275</u>	<u>\$ -</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Commercial Vehicle Excise (CVET)	CFDA#93.283 NOLBOH	New Brevini TIF	Park Brevini TIF	Park Save-A-Lot TIF	Park Twoson TIF	Bell Perch TIF
Cash and investments - beginning	\$ -	\$ -	\$ 4,653	\$ 28,819	\$ 10,669	\$ 23,719	\$ 4,125
Receipts:							
Taxes	-	-	19,050	55,763	453,885	136,935	20,574
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	686,831	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,839	1	6	33	7	2
Total receipts	<u>686,831</u>	<u>3,839</u>	<u>19,051</u>	<u>55,769</u>	<u>453,918</u>	<u>136,942</u>	<u>20,576</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	713	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	686,831	-	10,750	19,086	314,716	1,250	7,025
Total disbursements	<u>686,831</u>	<u>713</u>	<u>10,750</u>	<u>19,086</u>	<u>314,716</u>	<u>1,250</u>	<u>7,025</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>3,126</u>	<u>8,301</u>	<u>36,683</u>	<u>139,202</u>	<u>135,692</u>	<u>13,551</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,126</u>	<u>\$ 12,954</u>	<u>\$ 65,502</u>	<u>\$ 149,871</u>	<u>\$ 159,411</u>	<u>\$ 17,676</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	C44P-2-020A Homeland Security	Co Juv Pro Positive Action Program	Elected Officials Training	Co Offender Transportation	2010 JAG I Grant	2011- DJ-BX-3230 JAG	TIF Trust
Cash and investments - beginning	\$ -	\$ 2,034	\$ 3,518	\$ 538	\$ 2,421	\$ 22,174	\$ 349,354
Receipts:							
Taxes	-	3,500	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	104,190	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	912	-	-	-
Other receipts	-	-	8,552	-	-	-	207,087
Total receipts	104,190	3,500	8,552	912	-	-	207,087
Disbursements:							
Personal services	-	-	-	-	49	5,461	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,755	1,353	-	-	-	-
Capital outlay	103,690	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	500	-	-	-	-	-	-
Total disbursements	104,190	1,755	1,353	-	49	5,461	-
Excess (deficiency) of receipts over disbursements	-	1,745	7,199	912	(49)	(5,461)	207,087
Cash and investments - ending	\$ -	\$ 3,779	\$ 10,717	\$ 1,450	\$ 2,372	\$ 16,713	\$ 556,441

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	County Treasurer	Daleville Capital	Daleville Reserve	Daleville Excess	Park Twoson Bond	Park & New Brevini Construction	Park & New Brevini Cost of Issuance Account
Cash and investments - beginning	\$ 14,890,282	\$ 5,414	\$ 274,033	\$ 94,873	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>5,226,111</u>	<u>265,219</u>	<u>6</u>	<u>2</u>	<u>141,318</u>	<u>1,690,000</u>	<u>285,500</u>
Total receipts	<u>5,226,111</u>	<u>265,219</u>	<u>6</u>	<u>2</u>	<u>141,318</u>	<u>1,690,000</u>	<u>285,500</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	<u>14,890,282</u>	<u>265,219</u>	<u>-</u>	<u>1,540</u>	<u>141,318</u>	<u>1,690,000</u>	<u>284,712</u>
Total disbursements	<u>14,890,282</u>	<u>265,219</u>	<u>-</u>	<u>1,540</u>	<u>141,318</u>	<u>1,690,000</u>	<u>284,712</u>
Excess (deficiency) of receipts over disbursements	<u>(9,664,171)</u>	<u>-</u>	<u>6</u>	<u>(1,538)</u>	<u>-</u>	<u>-</u>	<u>788</u>
Cash and investments - ending	<u>\$ 5,226,111</u>	<u>\$ 5,414</u>	<u>\$ 274,039</u>	<u>\$ 93,335</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 788</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Park & New Brevini Reserve	Mid-West Metals Capital	Nebo Road Construction	Nebo Road Cost of Issuance	Nebo Road Capitalized Interst	Justice and Mental Health Collaboration	CRT Admin Translator Serv Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	3,650
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	22,421	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	219,507	83,295	2,076,357	153,504	270,139	-	-
Total receipts	219,507	83,295	2,076,357	153,504	270,139	22,421	3,650
Disbursements:							
Personal services	-	-	-	-	-	3,495	110
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	17,242	-
Capital outlay	-	-	-	-	-	1,684	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	83,292	193,490	153,504	-	-	-
Total disbursements	-	83,292	193,490	153,504	-	22,421	110
Excess (deficiency) of receipts over disbursements	219,507	3	1,882,867	-	270,139	-	3,540
Cash and investments - ending	\$ 219,507	\$ 3	\$ 1,882,867	\$ -	\$ 270,139	\$ -	\$ 3,540

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	C44P-2-086A EMPG	C44P-2-254A DISTR 6 ADMIN AGREE	Prosecutor IV-D Incentive	Clerk IV-D Incentive	County IV-D Incentive	Midwest Metal TIF	PLR TIF
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	42,477	28,236	28,236	8,676	690
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,623	8,333	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	214,788	81,406	222,253	-	-
Total receipts	<u>3,623</u>	<u>8,333</u>	<u>257,265</u>	<u>109,642</u>	<u>250,489</u>	<u>8,676</u>	<u>690</u>
Disbursements:							
Personal services	-	-	47,087	44,208	58,035	-	-
Supplies	-	-	2,113	-	-	-	-
Other services and charges	-	8,333	31,109	3,096	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	3,623	-	-	-	-	-	-
Total disbursements	<u>3,623</u>	<u>8,333</u>	<u>80,309</u>	<u>47,304</u>	<u>58,035</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>176,956</u>	<u>62,338</u>	<u>192,454</u>	<u>8,676</u>	<u>690</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 176,956</u>	<u>\$ 62,338</u>	<u>\$ 192,454</u>	<u>\$ 8,676</u>	<u>\$ 690</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	New Twoson TIF	C44P-2-246A HMLD SEC Project	CFDA 93.069 Bioterrorism	CFDA 93.283 IND Cancer Control	Emergency Comm Center Cap Improvement	Delaware County 911	Settlement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	67	-	-	-	-	-	91,895,249
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	19,998	10,917	-	-	-	7,335,747
Charges for services	-	-	-	87,518	-	387,770	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	11,000	-	7,700	231,387	-
Total receipts	<u>67</u>	<u>19,998</u>	<u>21,917</u>	<u>87,518</u>	<u>7,700</u>	<u>619,157</u>	<u>99,230,996</u>
Disbursements:							
Personal services	-	-	-	28,368	-	197,989	-
Supplies	-	-	1,733	-	-	-	-
Other services and charges	-	19,998	1,543	64,511	-	181,278	-
Capital outlay	-	-	7,641	-	-	3,109	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	11,000	-	-	-	99,230,996
Total disbursements	<u>-</u>	<u>19,998</u>	<u>21,917</u>	<u>92,879</u>	<u>-</u>	<u>382,376</u>	<u>99,230,996</u>
Excess (deficiency) of receipts over disbursements	<u>67</u>	<u>-</u>	<u>-</u>	<u>(5,361)</u>	<u>7,700</u>	<u>236,781</u>	<u>-</u>
Cash and investments - ending	<u>\$ 67</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,361)</u>	<u>\$ 7,700</u>	<u>\$ 236,781</u>	<u>\$ -</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Ineligile Standard Deduction	DLGF JHomestead Property Database	DTF Imprest Fund	Wheel Tax Surtax	I-69 TIF	Prosecutor ARRA	Clerk ARRA
Cash and investments - beginning	\$ -	\$ -	\$ 21,834	\$ -	\$ 2,534	\$ 46,804	\$ 35,445
Receipts:							
Taxes	289,621	-	-	-	5,269	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	2,432,535	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	310	-	-	-	-	-
Other receipts	-	-	12,000	-	-	-	-
Total receipts	<u>289,621</u>	<u>310</u>	<u>12,000</u>	<u>2,432,535</u>	<u>5,269</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	1,000	-	-	-	-	-	13,934
Other services and charges	123,512	-	-	-	-	-	1,091
Capital outlay	8,314	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	269	2,000	2,432,170	-	-	-
Total disbursements	<u>132,826</u>	<u>269</u>	<u>2,000</u>	<u>2,432,170</u>	<u>-</u>	<u>-</u>	<u>15,025</u>
Excess (deficiency) of receipts over disbursements	<u>156,795</u>	<u>41</u>	<u>10,000</u>	<u>365</u>	<u>5,269</u>	<u>-</u>	<u>(15,025)</u>
Cash and investments - ending	<u>\$ 156,795</u>	<u>\$ 41</u>	<u>\$ 31,834</u>	<u>\$ 365</u>	<u>\$ 7,803</u>	<u>\$ 46,804</u>	<u>\$ 20,420</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Storm Water Clearing	Weed Cut	Wheel & Sur Tax Co Fund	Adult Drug Court	EMS Medical Supplies	Magna Industrial TIF	A6-10-Min 18 DCHD In Tobacco
Cash and investments - beginning	\$ -	\$ -	\$ 637,728	\$ 9,050	\$ 101,548	\$ 9,293	\$ 15,963
Receipts:							
Taxes	-	-	-	34,401	-	36,833	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	1,058,571	-	-	-	141,373
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	4,526,413	-	-	-	150,000	-	-
Other receipts	-	51,464	12,097	-	3,729	4	-
<b>Total receipts</b>	<b>4,526,413</b>	<b>51,464</b>	<b>1,070,668</b>	<b>34,401</b>	<b>153,729</b>	<b>36,837</b>	<b>141,373</b>
Disbursements:							
Personal services	-	-	-	56,618	-	-	51,113
Supplies	-	-	1,159,633	406	225,457	-	3,524
Other services and charges	-	-	-	4,120	-	-	25,259
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	4,526,413	51,464	-	-	-	1,266	-
<b>Total disbursements</b>	<b>4,526,413</b>	<b>51,464</b>	<b>1,159,633</b>	<b>61,144</b>	<b>225,457</b>	<b>1,266</b>	<b>79,896</b>
Excess (deficiency) of receipts over disbursements	-	-	(88,965)	(26,743)	(71,728)	35,571	61,477
Cash and investments - ending	\$ -	\$ -	\$ 548,763	\$ (17,693)	\$ 29,820	\$ 44,864	\$ 77,440

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Cfda 66.034 Asthma Grant	Clerk	Property Reassessment	Family And Children	Co Sheriff Law Enforcement Cont Ed	Community Service Adult	Drug Abuse Resistance Ed
Cash and investments - beginning	\$ (2,483)	\$ 2,799,819	\$ 6,166	\$ 3,486	\$ 6,608	\$ 17,036	\$ 2,701
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	12,725	-	-	-	-	-	-
Charges for services	25,904	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	2,740	113,626	-
Other receipts	23	8,683,601	72	-	260	4,374	2,642
Total receipts	<u>38,652</u>	<u>8,683,601</u>	<u>72</u>	<u>-</u>	<u>3,000</u>	<u>118,000</u>	<u>2,642</u>
Disbursements:							
Personal services	29,433	-	-	-	-	98,966	-
Supplies	7,566	-	-	-	-	4,402	-
Other services and charges	3,045	-	-	-	-	23,890	1,990
Capital outlay	-	-	-	-	-	2,000	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	10,554,181	6,238	3,486	-	5,778	-
Total disbursements	<u>40,044</u>	<u>10,554,181</u>	<u>6,238</u>	<u>3,486</u>	<u>-</u>	<u>135,036</u>	<u>1,990</u>
Excess (deficiency) of receipts over disbursements	<u>(1,392)</u>	<u>(1,870,580)</u>	<u>(6,166)</u>	<u>(3,486)</u>	<u>3,000</u>	<u>(17,036)</u>	<u>652</u>
Cash and investments - ending	<u>\$ (3,875)</u>	<u>\$ 929,239</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,608</u>	<u>\$ -</u>	<u>\$ 3,353</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	County Health	County Law Enforcement Con'T Ed	GIS Electronic Map	Delaware County Enhanced 911	County Highway	Supplemental Juvenile Probation Ser	Supplemental Adult Probation Service
Cash and investments - beginning	\$ 471,906	\$ 8,513	\$ 26,106	\$ 124,308	\$ 1,089,278	\$ 52,125	\$ 249,547
Receipts:							
Taxes	390,616	-	2,000	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	47,057	-	-	-	2,689,475	-	-
Charges for services	375,354	-	-	172,992	-	-	-
Fines and forfeits	-	1,132	13,462	-	-	4,489	291,997
Other receipts	22,408	-	37	558	32,773	-	-
Total receipts	<u>835,435</u>	<u>1,132</u>	<u>15,499</u>	<u>173,550</u>	<u>2,722,248</u>	<u>4,489</u>	<u>291,997</u>
Disbursements:							
Personal services	700,837	-	-	72,399	1,620,787	6,135	248,811
Supplies	14,559	-	-	-	544,929	2,087	7,519
Other services and charges	57,343	-	15,895	-	264,495	4,361	490
Capital outlay	36,864	-	-	200	7,000	-	535
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	886	-	225,259	-	-	-
Total disbursements	<u>809,603</u>	<u>886</u>	<u>15,895</u>	<u>297,858</u>	<u>2,437,211</u>	<u>12,583</u>	<u>257,355</u>
Excess (deficiency) of receipts over disbursements	<u>25,832</u>	<u>246</u>	<u>(396)</u>	<u>(124,308)</u>	<u>285,037</u>	<u>(8,094)</u>	<u>34,642</u>
Cash and investments - ending	<u>\$ 497,738</u>	<u>\$ 8,759</u>	<u>\$ 25,710</u>	<u>\$ -</u>	<u>\$ 1,374,315</u>	<u>\$ 44,031</u>	<u>\$ 284,189</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Local Health Maintenance	Comm Corrections House Arrest	Gal/Casa	Co Surveyor's Corners Perpetuation	Public Health Vaccine	Court Alcohol & Drug	Sheriff's Pension Plan Collections
Cash and investments - beginning	\$ 149,650	\$ 37,959	\$ 150,907	\$ 27,619	\$ 113,911	\$ 2,324	\$ 11,197
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	71,647	-	-	-	-	-	-
Charges for services	-	-	45,267	22,165	38,940	20	-
Fines and forfeits	-	108,177	-	-	-	474,836	66,659
Other receipts	2,821	4,154	176,204	-	12,369	128,951	-
<b>Total receipts</b>	<b>74,468</b>	<b>112,331</b>	<b>221,471</b>	<b>22,165</b>	<b>51,309</b>	<b>603,807</b>	<b>66,659</b>
Disbursements:							
Personal services	50,032	79,691	138,442	-	-	398,967	77,856
Supplies	296	8,811	5,229	-	30,114	23,297	-
Other services and charges	1,737	32,341	20,669	1,000	-	122,332	-
Capital outlay	-	2,000	-	-	-	2,000	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	27,447	45,267	-	11,190	455	-
<b>Total disbursements</b>	<b>52,065</b>	<b>150,290</b>	<b>209,607</b>	<b>1,000</b>	<b>41,304</b>	<b>547,051</b>	<b>77,856</b>
Excess (deficiency) of receipts over disbursements	22,403	(37,959)	11,864	21,165	10,005	56,756	(11,197)
Cash and investments - ending	\$ 172,053	\$ -	\$ 162,771	\$ 48,784	\$ 123,916	\$ 59,080	\$ -

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Ems Donation	Sheriff Revolving Fund	Ema Hazardous Clean-Up	Insurance Recovery	Emergency Management Donations	CFDA 16.922 Interdiction	Comprehensive Plan Fund
Cash and investments - beginning	\$ 10,325	\$ 429	\$ 2,370	\$ 89,960	\$ 2,076	\$ -	\$ 114,455
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	6,875	-
Charges for services	-	-	-	-	-	-	2,400
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,885	-	34	29,220	10,342	-	16,588
Total receipts	1,885	-	34	29,220	10,342	6,875	18,988
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	660	-	-	-	-	2,904	828
Other services and charges	1,540	-	-	-	-	-	40,370
Capital outlay	4,156	-	-	-	-	-	5,666
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	885	429	-	45,620	9,691	-	-
Total disbursements	7,241	429	-	45,620	9,691	2,904	46,864
Excess (deficiency) of receipts over disbursements	(5,356)	(429)	34	(16,400)	651	3,971	(27,876)
Cash and investments - ending	\$ 4,969	\$ -	\$ 2,404	\$ 73,560	\$ 2,727	\$ 3,971	\$ 86,579

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Police Equipment	Gal/Casa User's Fees	Block Grant 2005	Family Support Impact	Delaware County Drug Free Community	Ems Pension Supplement	Sheriff's Photo
Cash and investments - beginning	\$ 28,083	\$ 153	\$ 1,422	\$ 4,292	\$ -	\$ 45,532	\$ 7,391
Receipts:							
Taxes	-	-	-	-	10,433	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	13,104	-	-	-	-	-	-
Fines and forfeits	112,578	50	-	-	-	110,400	-
Other receipts	-	-	-	-	-	16,802	-
<b>Total receipts</b>	<b>125,682</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>10,433</b>	<b>127,202</b>	<b>-</b>
Disbursements:							
Personal services	1,300	-	1,422	-	2,652	116,724	-
Supplies	29,826	-	-	-	2,000	-	888
Other services and charges	50,543	-	-	-	938	-	-
Capital outlay	10,313	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	27,435	-	-	4,292	-	-	1,994
<b>Total disbursements</b>	<b>119,417</b>	<b>-</b>	<b>1,422</b>	<b>4,292</b>	<b>5,590</b>	<b>116,724</b>	<b>2,882</b>
Excess (deficiency) of receipts over disbursements	<u>6,265</u>	<u>50</u>	<u>(1,422)</u>	<u>(4,292)</u>	<u>4,843</u>	<u>10,478</u>	<u>(2,882)</u>
Cash and investments - ending	<u>\$ 34,348</u>	<u>\$ 203</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,843</u>	<u>\$ 56,010</u>	<u>\$ 4,509</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	CFDA 16.593 Re-entry	Emergency Gas Award	Ems Capital Improvement	Animal Welfare	For Div Drug Crt Grant	Drug Court User Fee	Metro Plan Organization
Cash and investments - beginning	\$ -	\$ 383	\$ 453,810	\$ 626	\$ 3,595	\$ 71,560	\$ 100
Receipts:							
Taxes	-	-	-	-	-	19,341	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	23,046	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	192,000	-	-	30,505	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>23,046</u>	<u>-</u>	<u>192,000</u>	<u>-</u>	<u>-</u>	<u>49,846</u>	<u>-</u>
Disbursements:							
Personal services	2,728	-	3,140	-	-	36,570	-
Supplies	2,033	383	4,638	-	-	2,500	-
Other services and charges	21,920	-	3,518	-	3,550	-	-
Capital outlay	-	-	63,171	-	-	2,000	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	80,336	-
Total disbursements	<u>26,681</u>	<u>383</u>	<u>74,467</u>	<u>-</u>	<u>3,550</u>	<u>121,406</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(3,635)</u>	<u>(383)</u>	<u>117,533</u>	<u>-</u>	<u>(3,550)</u>	<u>(71,560)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (3,635)</u>	<u>\$ -</u>	<u>\$ 571,343</u>	<u>\$ 626</u>	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ 100</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	DCHD Donation Fund	Juvenile DUI Grant	Community Transition Program	Sheriff's Donations	Juvenile Probation Admin. Fee	Pass Thru Grant Monies	Comm. Corr. Substance Abuse
Cash and investments - beginning	\$ -	\$ 3,551	\$ 86	\$ 22,829	\$ 57,467	\$ -	\$ 91
Receipts:							
Taxes	-	-	-	-	-	1,000,000	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	42,910	-	-	-	-	-
Charges for services	-	-	85,393	-	-	36,387	-
Fines and forfeits	-	-	-	-	3,375	-	-
Other receipts	4,800	-	10,700	18,105	-	-	-
Total receipts	<u>4,800</u>	<u>42,910</u>	<u>96,093</u>	<u>18,105</u>	<u>3,375</u>	<u>1,036,387</u>	<u>-</u>
Disbursements:							
Personal services	-	45,142	82,757	-	-	-	-
Supplies	699	-	-	5,061	-	-	-
Other services and charges	3,766	-	11,920	17,152	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,386	-	1,036,387	91
Total disbursements	<u>4,465</u>	<u>45,142</u>	<u>94,677</u>	<u>23,599</u>	<u>-</u>	<u>1,036,387</u>	<u>91</u>
Excess (deficiency) of receipts over disbursements	<u>335</u>	<u>(2,232)</u>	<u>1,416</u>	<u>(5,494)</u>	<u>3,375</u>	<u>-</u>	<u>(91)</u>
Cash and investments - ending	<u>\$ 335</u>	<u>\$ 1,319</u>	<u>\$ 1,502</u>	<u>\$ 17,335</u>	<u>\$ 60,842</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, 2012  
 (Continued)

	Coroner's Copy Fee Fund	Emergency Management Grant	Project Hoosier Safe-T	J.A.G. 2006 Grant	Casa Capital Grant	Delaware County Fair & Expo	Childhood Obesity Grant
Cash and investments - beginning	\$ 2,307	\$ 15,639	\$ 67,780	\$ 357	\$ 450	\$ 95,052	\$ 5,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	5,000	-	-	-	-	-
Charges for services	-	-	-	-	-	131,435	-
Fines and forfeits	301	-	11,200	-	-	175,475	-
Other receipts	-	-	-	-	-	17,168	1,507
<b>Total receipts</b>	<b>301</b>	<b>5,000</b>	<b>11,200</b>	<b>-</b>	<b>-</b>	<b>324,078</b>	<b>1,507</b>
Disbursements:							
Personal services	-	-	-	357	-	-	-
Supplies	-	-	-	-	-	6,879	1,820
Other services and charges	-	-	600	-	-	287,321	1,507
Capital outlay	-	-	-	-	-	21,201	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	1,282	874	-	425	13,143	-
<b>Total disbursements</b>	<b>-</b>	<b>1,282</b>	<b>1,474</b>	<b>357</b>	<b>425</b>	<b>328,544</b>	<b>3,327</b>
Excess (deficiency) of receipts over disbursements	301	3,718	9,726	(357)	(425)	(4,466)	(1,820)
Cash and investments - ending	<u>\$ 2,608</u>	<u>\$ 19,357</u>	<u>\$ 77,506</u>	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ 90,586</u>	<u>\$ 3,180</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	2006 Dhs Exercise Grant	Redevelopment	H1N1 Influenza Fund	Sustainability Weed & Seed	Civil Penalty-Unsafe Buildings	Alternative Dispute Resolution	C44P-1-273A 2010 Homeland
Cash and investments - beginning	\$ 5,484	\$ 12,014	\$ -	\$ 4,885	\$ -	\$ 26,908	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	25,132
Charges for services	-	-	-	-	-	-	730
Fines and forfeits	-	-	-	-	-	10,209	-
Other receipts	-	40,439	3,500	-	38,303	-	-
Total receipts	-	40,439	3,500	-	38,303	10,209	25,862
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	2,570
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	35,315	-	4,885	38,303	203	23,292
Total disbursements	-	35,315	-	4,885	38,303	203	25,862
Excess (deficiency) of receipts over disbursements	-	5,124	3,500	(4,885)	-	10,006	-
Cash and investments - ending	\$ 5,484	\$ 17,138	\$ 3,500	\$ -	\$ -	\$ 36,914	\$ -

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Del Co Wireless Emergency Telephone	Fallen Heroes Memorial Bridge	Ptr & Homestead Due State	Sheriff's 2007 Jag Grant	Sprint Nextel Rebanding Project	State Welfare Excise Tax	TIF Morrison Road
Cash and investments - beginning	\$ 252,211	\$ 2,899	\$ -	\$ 405	\$ 23,094	\$ -	\$ 3,664,230
Receipts:							
Taxes	-	-	90,471	-	-	-	1,672,617
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	5,115,148	34,507
Charges for services	196,157	-	-	-	-	-	150,555
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	4,626	-	-	7,469	-	1,587
<b>Total receipts</b>	<b>196,157</b>	<b>4,626</b>	<b>90,471</b>	<b>-</b>	<b>7,469</b>	<b>5,115,148</b>	<b>1,859,266</b>
Disbursements:							
Personal services	170,918	-	-	405	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	265,211	3,333	-	-	-	-	-
Capital outlay	6,915	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	5,324	-	90,471	-	17,048	5,115,148	930,234
<b>Total disbursements</b>	<b>448,368</b>	<b>3,333</b>	<b>90,471</b>	<b>405</b>	<b>17,048</b>	<b>5,115,148</b>	<b>930,234</b>
Excess (deficiency) of receipts over disbursements	(252,211)	1,293	-	(405)	(9,579)	-	929,032
Cash and investments - ending	\$ -	\$ 4,192	\$ -	\$ -	\$ 13,515	\$ -	\$ 4,593,262

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Tax County Lease Rental	Nebo Road TIF	Daleville TIF Bond	Park One TIF	Magna TIF Bond	Ag Park TIF	Park One Bond And Interest
Cash and investments - beginning	\$ 151,117	\$ 336,294	\$ 3,153,034	\$ 8,954	\$ -	\$ 3,277	\$ 5,057
Receipts:							
Taxes	1,533,068	193,160	1,090,896	40,962	321,433	16,518	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	178,553	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	13	410,328	2,955,127	19	1	197,954
Total receipts	<u>1,711,621</u>	<u>193,173</u>	<u>1,501,224</u>	<u>2,996,089</u>	<u>321,452</u>	<u>16,519</u>	<u>197,954</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	846,810	-	-	-	-	-	-
Capital outlay	-	-	666,271	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	17,893	377,465	2,027,444	207,088	1,250	197,950
Total disbursements	<u>846,810</u>	<u>17,893</u>	<u>1,043,736</u>	<u>2,027,444</u>	<u>207,088</u>	<u>1,250</u>	<u>197,950</u>
Excess (deficiency) of receipts over disbursements	<u>864,811</u>	<u>175,280</u>	<u>457,488</u>	<u>968,645</u>	<u>114,364</u>	<u>15,269</u>	<u>4</u>
Cash and investments - ending	<u>\$ 1,015,928</u>	<u>\$ 511,574</u>	<u>\$ 3,610,522</u>	<u>\$ 977,599</u>	<u>\$ 114,364</u>	<u>\$ 18,546</u>	<u>\$ 5,061</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Park One Reserve	Morrison Road Junior Reserve	Morrison Road Junior Debt Service	Morrison Road Reserve	Morrison Road Bond And Interest	Magna Bond And Interest	Magna Reserve
Cash and investments - beginning	\$ 170,000	\$ 240,261	\$ -	\$ 326,613	\$ -	\$ -	\$ 248,322
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4	25	119,500	33	244,878	208,526	-
Total receipts	4	25	119,500	33	244,878	208,526	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	4	-	119,500	-	244,878	208,525	-
Total disbursements	4	-	119,500	-	244,878	208,525	-
Excess (deficiency) of receipts over disbursements	-	25	-	33	-	1	-
Cash and investments - ending	<u>\$ 170,000</u>	<u>\$ 240,286</u>	<u>\$ -</u>	<u>\$ 326,646</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 248,322</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Cred Fund	Co. Economic Development Dist	Creed Industrial Development	Park One Capital	Morrison Road Junior Capital	Morrison Road Capital	Employee's Benefit Trust
Cash and investments - beginning	\$ 586,156	\$ 4,179,050	\$ -	\$ 26,995	\$ 11,017	\$ 94,123	\$ 17,406
Receipts:							
Taxes	-	2,033,194	372,437	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	135,025	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	372,437	100,083	-	1	1	1,510	7,676,097
Total receipts	372,437	2,268,302	372,437	1	1	1,510	7,676,097
Disbursements:							
Personal services	-	-	-	-	-	-	7,904,482
Supplies	-	-	-	-	-	-	-
Other services and charges	-	2,344,540	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	208,525	73,488	372,437	-	-	1,500	-
Total disbursements	208,525	2,418,028	372,437	-	-	1,500	7,904,482
Excess (deficiency) of receipts over disbursements	163,912	(149,726)	-	1	1	10	(228,385)
Cash and investments - ending	\$ 750,068	\$ 4,029,324	\$ -	\$ 26,996	\$ 11,018	\$ 94,133	\$ (210,979)

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Delaware County Employee Longevity	Congressional Principal	Payroll	Tax Sale Administration	Congressional Interest	Tax Sale Surplus	Riverboat Wagering
Cash and investments - beginning	\$ 235,231	\$ 18,236	\$ 202,784	\$ 18	\$ 5,291	\$ 1,024,068	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	697,074
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	553,129	-	-	-
Other receipts	<u>896,315</u>	<u>-</u>	<u>21,993,042</u>	<u>-</u>	<u>55</u>	<u>1,464,726</u>	<u>-</u>
Total receipts	<u>896,315</u>	<u>-</u>	<u>21,993,042</u>	<u>553,129</u>	<u>55</u>	<u>1,464,726</u>	<u>697,074</u>
Disbursements:							
Personal services	548,058	-	13,212,554	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	<u>3,500</u>	<u>-</u>	<u>8,765,282</u>	<u>532,753</u>	<u>729</u>	<u>730,668</u>	<u>697,074</u>
Total disbursements	<u>551,558</u>	<u>-</u>	<u>21,977,836</u>	<u>532,753</u>	<u>729</u>	<u>730,668</u>	<u>697,074</u>
Excess (deficiency) of receipts over disbursements	<u>344,757</u>	<u>-</u>	<u>15,206</u>	<u>20,376</u>	<u>(674)</u>	<u>734,058</u>	<u>-</u>
Cash and investments - ending	<u>\$ 579,988</u>	<u>\$ 18,236</u>	<u>\$ 217,990</u>	<u>\$ 20,394</u>	<u>\$ 4,617</u>	<u>\$ 1,758,126</u>	<u>\$ -</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	County Option Income Tax	Cedit Homestead Credit	Barrett Law	State Mortgage Fund	Tma Audit	Security Deposits	Edit Clearing
Cash and investments - beginning	\$ -	\$ 92,185	\$ -	\$ 468	\$ 31,860	\$ 22,599	\$ -
Receipts:							
Taxes	11,149,553	4,654,052	-	-	43,683	-	3,723,270
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	8,343	-	-	-
Other receipts	-	-	10,251	-	-	-	-
Total receipts	<u>11,149,553</u>	<u>4,654,052</u>	<u>10,251</u>	<u>8,343</u>	<u>43,683</u>	<u>-</u>	<u>3,723,270</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	5,000	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	11,149,553	1,898,369	10,251	8,003	-	-	3,723,270
Total disbursements	<u>11,149,553</u>	<u>1,898,369</u>	<u>10,251</u>	<u>8,003</u>	<u>5,000</u>	<u>-</u>	<u>3,723,270</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>2,755,683</u>	<u>-</u>	<u>340</u>	<u>38,683</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,847,868</u>	<u>\$ -</u>	<u>\$ 808</u>	<u>\$ 70,543</u>	<u>\$ 22,599</u>	<u>\$ -</u>

DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Homestead Credit Refund	Hea 1001-2008 State	Probation Trust	State Share Of Delq Tax & Pen	Convention & Tourism	Storm Water Utility	Totals
Cash and investments - beginning	\$ 68,936	\$ (665)	\$ 2,710	\$ -	\$ -	\$ 222,788	\$ 54,984,902
Receipts:							
Taxes	-	-	-	13,168	1,186,325	-	147,860,088
Licenses and permits	-	-	-	-	-	-	73,125
Intergovernmental	-	-	-	-	-	-	28,114,689
Charges for services	-	-	-	-	-	-	6,178,754
Fines and forfeits	-	-	-	-	-	-	8,103,555
Other receipts	43	1,637	-	-	-	238,851	67,834,912
<b>Total receipts</b>	<b>43</b>	<b>1,637</b>	<b>-</b>	<b>13,168</b>	<b>1,186,325</b>	<b>238,851</b>	<b>258,165,123</b>
Disbursements:							
Personal services	-	-	-	-	-	-	51,010,437
Supplies	-	-	-	-	-	-	3,386,116
Other services and charges	-	-	-	-	-	-	11,531,470
Capital outlay	-	-	-	-	-	-	2,175,186
Utility operating expenses	-	-	-	-	-	215,079	215,079
Other disbursements	-	-	-	13,168	508,607	17,418	188,116,628
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,168</b>	<b>508,607</b>	<b>232,497</b>	<b>256,434,916</b>
Excess (deficiency) of receipts over disbursements	43	1,637	-	-	677,718	6,354	1,730,207
Cash and investments - ending	\$ 68,979	\$ 972	\$ 2,710	\$ -	\$ 677,718	\$ 229,142	\$ 56,715,109

DELAWARE COUNTY  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Storm Water	\$ -	\$ -
Governmental activities	<u>1,956,358</u>	<u>9,330,855</u>
Totals	<u>\$ 1,956,358</u>	<u>\$ 9,330,855</u>

DELAWARE COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2012

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Wells Fargo	Copiers	\$ 127,577	01-21-09	01-21-14
Dell Financial Services	Computer equipment	454	10-25-10	10-25-13
Federal Building LLC	DCCC building rental	<u>105,401</u>	08-01-12	07-31-21
Total of annual lease payments		<u>\$ 233,432</u>		

Description of General Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Capital Leases:		
Justice Center	\$ 456,358	\$ 1,693,620
2004 EDIT Bond Lease YOC	165,000	175,000
Fairgrounds	137,500	13,750
Paver	188,055	69,042
Health department building	351,000	60,000
General Obligation Bonds:		
Daleville TIF Bonds	1,300,000	263,188
Park One TIF Bonds	1,325,000	210,450
Morrison Road TIF Bonds	1,444,000	247,868
Morrison Road TIF Bonds Jr. Issue	275,000	118,350
Magna TIF Bond	1,870,000	227,400
Park One Rail Spur Bonds	3,000,000	192,292
2011 EDIT Bond	7,000,000	1,064,790
Nebo Road Bond	2,500,000	82,639
Brevini TIF Bond	2,195,000	109,750
Midwest Metals TIF Bond	1,140,000	156,075
Twoson TIF Bond	1,136,840	137,149
Notes and Loans Payable:		
Margaret Duncan Reconstruction	17,474	6,003
Abe McConnell Reconstruction	153,361	39,774
911 Building	<u>80,000</u>	<u>10,000</u>
Total Debt	<u>\$ 24,734,588</u>	<u>\$ 4,877,140</u>

DELAWARE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2012

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	17,381,040
Total capital assets	\$ 419,005,728

DELAWARE COUNTY  
OTHER REPORTS

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

County Treasurer  
County Auditor  
County Commissioners  
County Council  
County Fair Board  
County Redevelopment Commission

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

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

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, 2012. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

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

***Report on Internal Control Over Compliance***

Management of the County is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the type of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2012-004 to be a material weakness.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Bruce Hartman  
State Examiner

August 19, 2013

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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, 2012

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Commerce</u>				
ARRA - State Broadband Data and Development Grant Program IOT ARRA Broadband	Indiana Office of Technology	11.558	D-20-13-8366	\$ 2,000
<u>Department of Housing and Urban Development</u>				
CDBG - State Administered CDBG Cluster Community Development Block Grants/State's Program and Non-entitlement Grants in Hawaii Progress Rail	Indiana Housing and Community Development Program	14.228	038-CDBG-10-SUB	1,000,000
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Programs Drug Task-Force	City of Anderson	16.738	10-DJ-053	13,104
Edward Byrne Memorial Justice Assistance Grant Programs 2010 JAG I Grant 2011-DJ-BX-3230 JAG 2012 JAG Grant	City of Muncie	16.738	2010-DJ-BX-0693 2011-DJ-BX-3230 2012-DJ-BX-0233	49 5,461 405
Total - JAG Program Cluster				19,019
Drug Court Discretionary Grant Program Adult Drug Court	Indiana Judicial Center	16.585	2010-DC-BX-0123	64,448
Residential Substance Abuse Treatment for State Prisoners RESPECT Grant	Indiana Criminal Justice Institute	16.593	03209RTBX005203	23,046
Criminal and Juvenile Justice and Mental Health Collaboration Program Justice and Mental Health Collaboration Grant	Direct grant	16.745	2011MO-BX-0033	22,421
Total - Department of Justice				115,830
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction Morrison Reconstruction Intersection Improvements Planning 2011 Planning 2012 Bridge Inspection Tillotson Overpass Jackson St. Bridge Unofficial Detour	Indiana Department of Transportation	20.205	DES 0710092 DES 0501034 DES 0182408 DES 0182409 DES 1006593 DES 0902310 DES 0710091 DES 2015005	83,696 79,467 285,917 40,163 16,680 156,570 187,635 76,103
Total - Highway Planning and Construction Cluster				926,231
Highway Safety Cluster				
State and Community Highway Safety Operation Pull Over Operation Pull Over Operation Pull Over	City of Muncie	20.600	PT-12-11-04-02 2011 2012-402-13-1067	22,951 6,435 1,560
Total - State and Community Highway Safety				30,946
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Taskforce DUI Taskforce	Indiana Family and Social Services Administration	20.601	2011 K8-2012-03-03-06	2,262 9,702
Total - Alcohol Impaired Driving Countermeasures Incentive Grants I				11,964
Total - Highway Safety Cluster				42,910
Total - Department of Transportation				969,141

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, 2012  
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Environmental Protection Agency</u>				
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purposes Relating to the Clean Air Act CFDA66.034 Asthma	Direct grant	66.034	XA-00E00458-3	38,630
Total - Environmental Protection Agency				38,630
<u>Department of Health and Human Services</u>				
Centers for Disease Control and Prevention - Investigations and Technical Assistance NALBOH	NALBOH	93.283		713
Cancer Prevention Control Program Invest. Tech. Assist.	Indiana State Department of Health	93.283	5 U 38 HM000512-03 1U 58 DP 003884-01	87,518
Total - Centers for Disease Control and Prevention - Investigations and Technical Assistance				88,231
Public Health Emergency Preparedness CFDA93.069 Bioterrorism	Indiana State Department of Health	93.069	5U90TP517024-11	10,917
Child Support Enforcement				
Prosecutor Reimbursement	Indiana Department of Child Services	93.563	2012	329,517
Clerk Reimbursement		93.563	2012	118,931
Court Cost Reimbursement		93.563	2012	119,012
Collection Incentives		93.563	2012	207,250
Indirect Costs		93.563	2012	150,946
Total - Child Support Enforcement				925,656
ARRA - Child Support Enforcement ARRA Incentives		93.563		15,025
Total - ARRA - Child Support Enforcement				940,681
Preventative Health and Health Services Block Grant Childhood Obesity	Purdue University	93.991	2011-2012	3,327
Total - Department of Health and Human Services				1,043,156
<u>Department of Homeland Security</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Henryville Assistance	Indiana Department of Homeland Security	97.036	385PA4058	9,693
Emergency Management Performance Grants C44P-2-086A EMPG C44P-2-325A	Indiana Department of Homeland Security	97.042	C44P-2-086A C44P-2-325A	3,623 58,669
Total - Emergency Management Performance Grants				62,292
Homeland Security Grant Program C44-1-273A 2010 HM C44P-2-020A HMLD Sec C44P-2-246A HMLD Sce C44P-2-254A Distr 6	Indiana Department of Homeland Security	97.067	C44P-1-273A C44P-2-020A C44P-2-246A C44P-2-254A	25,862 104,190 19,998 8,333
Total - Homeland Security Grant Program				158,383
Total - Department of Homeland Security				230,368
Total federal awards expended				\$ 3,412,229

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 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, 2012:

Program Title	Federal CFDA Number	2012
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	\$ 9,500
Centers for Disease Control and Prevention – Investigations and Technical Assistance	93.283	21,000
Homeland Security Grant Program	97.067	25,018

DELAWARE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

Type of auditor's report issued:	Disclaimer
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	CDBG – State Administered CDBG 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 2012-001 - MATERIAL ERRORS TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

The County did not have a proper system of internal control in place to prevent or detect and correct errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

During the audit of the SEFA, we noted the following errors: Expenditures for grant 14.228 for \$1,000,000, grant 20.205 for \$926,231, and grant 93.563 for \$926,231 were not included in the grant schedule. Also, another four grants totaling expenditures of \$57,640 were not included. Additionally, expenditures for five other grants were reported at incorrect amounts. Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report.

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 Counties of Indiana, Chapter 1)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310 (b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a sub-recipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to sub-recipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

DELAWARE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

***FINDING 2012-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING***

The County did not have a proper system of internal control in place to prevent or detect and correct errors on the 2012 financial statement as generated by the Gateway Annual Report. The County should have proper controls in place over the preparation of the Annual Report to ensure accurate reporting of financial activity and supplementary information. Without a proper system of internal control in place that operates effectively, material misstatements of the financial activity and supplementary information included with the Annual Report could remain undetected.

During the audit of the financial statement, we noted the following omission and errors:

- The Delaware County Redevelopment Commission did not provide information about a \$1,200,000 bond issue for inclusion in the annual report. Also, the information provided by the Sheriff's Department and the County Clerk's office was incorrect.

The omissions occurred within funds and records maintained and managed at the departmental level and not included as part of the County Auditor's records.

Audit adjustments were recommended and accepted by the Officials. The Financial Statement presented in this report reflects these adjustments.

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 Counties of Indiana, Chapter 1)

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

***FINDING 2012-003 – INTERNAL CONTROLS – TREASURER'S OFFICE***

We noted several deficiencies in the internal control system of the County Treasurer's Office. Files for the Treasurer's Cash Book were not properly backed up and no cash book was presented for audit. Monthly reconciliations of the bank to the Treasurer's cash book were not performed in 2012. Tax duplicates have not been prepared by the Treasurer's office and compared/reconciled to Treasurer's Cash Book creating a risk that tax collections may not be reported properly. Because of the lack of documentation, we disclaimed the opinion on the financial statement.

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 Treasurers of Indiana, Chapter 10)

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

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

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

***FINDING 2012-004 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII***

Federal Agency: Department of Commerce

Federal Program: Community Development Block Grants/State's  
Program and Non-Entitlement Grants in Hawaii

CFDA Number: 14.228

Federal Award Number and Year (or Other Identifying Number): 038-CDBG-10-SUB

Pass-Through Entity: Indiana Housing and Community Development Program

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and compliance requirements that have a direct and material effect to the program. This includes the following compliance requirements: Activities Allowed, Allowable Costs; Cash Management; Matching, Level of Effort, Earmarking; Period of Availability; Procurement, Suspension and Debarment; Reporting; and Special Tests and Provision.

The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the grant.

DELAWARE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Non-compliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and all compliance requirements that have a direct and material effect to the program.

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

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

8/19/13

Theresa Alexander, Auditor  
State Board of Accounts

Re: 2012 Material Errors

Dear Theresa,

My response to the identified material errors are as follows:

Finding 2012-001 – Material Errors to Schedule of Expenditures of Federal Awards

Your finding has been noted and we will begin requiring the departments with grants to provide documentation of their grants as we become aware of them. We will check the documentation we have and compare it with the figures provided each year in an effort to oversee the figures they provide.

Finding 2012-002 – Internal Controls over Financial Transactions and Reporting

#1 Preparing Financial Statements: Your finding has been noted. We will require all reporting information to our office for the Financial Statements of the county to provide documentation of the numbers they provide.

Sincerely,



Judy Rust  
Delaware County Auditor



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

JOHN B. DORER  
DELAWARE COUNTY TREASURER

765-747-7808  
FAX 765-213-12

**Finding 2012-003**

**Internal Controls, Treasurer's Office**

**Response:** We are now nightly printing and retaining a hard-copy file of the cash book. We are backing up the cash book to a hard drive on a quarterly basis.

As of August 20, 2013, all bank reconciliations for calendar year 2013 have been performed and are reconciled to the cash book from January 1, 2013 through July 31, 2013.

The Delaware County Treasurer and the county's IT director are working diligently with personnel representing the NIKISH software system to learn why totals do not match.

With all documents printed nightly and backed up quarterly on a hard drive, the audit for 2013, to be conducted in 2014 will be in compliance.

John B. Dorer  
Delaware County Treasurer

Federal Agency: Dept. of Commerce  
Federal Program: CDBG - State Administered CDBG Cluster CFDA Number: 14.228 Federal Award  
Number and Year: ID-10-002 Pass-Through Entity: Office of Community and Rural Affairs

Date: August 20, 2013

Re: Official Response

To Whom It May Concern,

In response to State Board of Accounts Finding 2012-004, the County was required to hire a Certified OCRA Grant Administrator for oversight of the CDBG Grant that was awarded to Progress Rail. The County followed proper CDBG procedure and secured a Certified OCRA Grant Administrator to complete the work. All work was completed on time and all funds were verified that they were expended properly by Progress Rail. In the event of a future OCRC grant, the County shall request copies of all paperwork of the certified OCRC Grant Administrator and maintain copies prior to the annual State Board of Accounts Audit.

Thank you,

Brad Bookout  
Director, Delaware County Redevelopment Commission  
401 S. High Street  
Muncie, Indiana 47305

DELAWARE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 19, 2013, with Larry Bledsoe, President of the Board of County Commissioners; Judy Rust, Auditor; and Patty Lackey, Executive Assistant.