

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, 2013 to December 31, 2013



FILED
09/29/2014

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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	01-01-13 to 12-31-16
Clerk	Steven Craycraft	01-01-12 to 12-31-15
Sheriff	Michael Scroggins	01-01-11 to 12-31-14
President of the County Council	Kevin Nemyer Michael Jones	01-01-13 to 12-31-13 01-01-14 to 12-31-14
President of the Board of County Commissioners	Larry Bledsoe James King	01-01-13 to 12-31-13 01-01-14 to 12-31-14



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Delaware County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, 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 this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2013.

Basis for Qualified Opinion on Regulatory Basis of Accounting

At December 31, 2013, the County Treasurer's after settlement collections did not reconcile with the Treasurer's bank accounts. Unidentified differences of \$247,354 existed between the amount reported in the records and the net bank balance. In addition, the records for tax collections maintained by the County Treasurer included numerous unidentified adjustments made to the records. The County's records did not permit adequate testing of the After Settlement Collections fund.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the information discussed in the *Basis for Qualified Opinion on Regulatory Basis of Accounting* paragraph, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2013, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated August 26, 2014, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

August 26, 2014



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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 have audited, 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, 2013, and the related notes to the financial statement, and have issued our report thereon dated August 26, 2014, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America. The opinion to the financial statement relative to the regulatory basis of accounting was qualified due to unidentified differences between the County Treasurer's after settlement collections and bank accounts and unidentified adjustments made to the after settlement collections. The adequacy of the County's records for the After Settlement Collections fund was not sufficient.

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 2013-001 and 2013-002 to be material weaknesses.

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)

Compliance and Other Matters

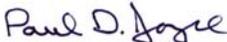
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2013-001 and 2013-002.

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.


Paul D. Joyce, CPA
State Examiner

August 26, 2014

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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, 2013

Fund	Cash and Investments		Cash and Investments	
	01-01-13	Receipts	Disbursements	12-31-13
After Settlement Collections	\$ 1,752,590	\$ 2,882,942	\$ 1,752,590	\$ 2,882,942
Sheriff's Inmate Trust	20,819	466,466	475,053	12,232
Jail Commissary	23,886	364,978	387,903	961
Clerk's Trust	929,239	8,542,186	7,250,663	2,220,762
General	3,903,071	27,255,895	27,604,823	3,554,143
Accident Report	6,669	7,722	-	14,391
Campaign Finance Enforcement- County	1,000	-	-	1,000
CEDIT County Share	4,029,324	2,513,282	2,298,767	4,243,839
Child Advocacy	300	50	-	350
City and Town Court Costs	1,977	3,967	3,831	2,113
Clerk's Records Perpetuation	41,198	20,370	22,990	38,578
COIT County Distributive Shares	-	4,570,237	4,535,317	34,920
Community Corrections	77,738	746,568	717,060	107,246
Community Transition Program	1,502	90,928	34,181	58,249
Congressional School Interest	4,617	-	730	3,887
Congressional School Principal	18,236	-	-	18,236
Sales Disclosure- County Share	12,552	11,362	19,149	4,765
Cumulative Bridge	3,171,261	1,787,933	1,283,275	3,675,919
Cumulative Building	126,661	70	-	126,731
Drug Free Community	63,551	70,989	60,879	73,661
Electronic Map Generation	25,710	63,333	53,935	35,108
Emergency Planning/Right To Know	61,100	14,800	28,258	47,642
Firearms Training	38,644	29,150	38,179	29,615
Health	497,738	859,732	894,090	463,380
Identification Security Protection	13,073	8,912	13,074	8,911
Local Health Maintenance	172,053	73,580	74,222	171,411
Local Road and Street	485,568	490,254	499,546	476,276
Misdemeanant	382,364	88,082	118,480	351,966
Motor Vehicle Highway	1,374,315	3,113,447	2,682,219	1,805,543
Planning and Zoning Impact	86,579	43,285	75,932	53,932
Plat Book	276,882	28,789	15,239	290,432
Rainy Day	3,969,530	1,499,915	3,942,531	1,526,914
Reassessment- 2015	234,669	310,310	468,841	76,138
Recorder's Records Perpetuation	356,228	158,812	124,276	390,764
Sex and Violent Offender Administration	-	12,140	1,429	10,711
Sheriff's Pension Trust	-	68,034	57,086	10,948
Supplemental Public Defender Services	61,250	33,408	27,835	66,823
Surplus Tax	666,736	369,458	271,296	764,898
Surveyor's Corner Perpetuation	48,784	22,950	5	71,729
Tax Sale Redemption	3,432	762,137	707,508	58,061
Tax Sale Surplus	1,758,126	3,138,767	2,291,523	2,605,370
Wireless Emergency Telephone System	236,781	756,226	708,718	284,289
Court Appointed Special Advocate (CASA)	162,771	175,872	236,420	102,223
GAL/CASA	25	-	-	25
Auditors Ineligible Deductions	156,795	339,114	194,814	301,095
County Elected Officials Training	10,717	8,912	3,585	16,044
Juvenile Probation Administrative	60,842	4,889	-	65,731
Supplemental Adult Probation Services	284,189	285,549	302,661	267,077
Supplemental Juvenile Probation Services	44,031	7,439	28,074	23,396
Alternative Dispute Resolution	36,914	10,007	1,331	45,590
Drain Construction/Reconstruction	1,154,292	255,100	132,185	1,277,207
Drainage Maintenance	1,570,200	586,164	404,707	1,751,657
Payroll Clearing	217,990	22,589,570	22,751,800	55,760
Settlement	-	102,399,824	102,399,824	-
Wheel Tax/Surtax Combined	548,763	1,006,735	1,404,418	151,080
Wheel Tax	365	2,432,763	2,432,447	681
CVET Agency	-	688,074	688,074	-
Weed Lien Collections	-	40,341	40,341	-
Sewage Collections	2,055	162,485	164,540	-
Financial Institution Tax	-	907,377	907,377	-
CEDIT Homestead Credit	2,847,868	4,285,430	6,958,831	174,467
HEA 1001 State Homestead Credit	972	-	-	972

The notes to the financial statement is 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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Homestead Credit Rebate	68,979	21	-	69,000
State Fines and Forfeitures	8,505	41,066	44,586	4,985
Infraction Judgements	13,578	237,398	236,722	14,254
Overweight Vehicle Fines	1,651	26,267	27,918	-
Special Death Benefit	-	8,568	7,943	625
Sales Disclosure- State Share	1,055	11,355	11,270	1,140
Coroners Training & Con't Education	998	14,859	14,633	1,224
Interstate Compact- State Share	-	495	495	-
Mortgage Recording Fees- State Share	808	8,838	9,026	620
DLGF Homestead Property Database	41	347	270	118
Sex and Violent Offender Admin- State	5,851	4,931	10,733	49
Child Restraint Violations Fines	275	1,275	1,475	75
Inheritance Tax	719,268	2,610,765	3,149,027	181,006
Education Plate Fees Agency	619	2,494	2,363	750
Riverboat Revenue Sharing	-	697,074	697,074	-
Innkeepers Tax Collections	677,718	555,104	1,232,822	-
CEDIT Distribution	-	3,428,343	3,428,343	-
COIT Distribution	-	10,268,162	10,268,162	-
93.563 Prosecutor PCA	-	5,305	3,183	2,122
93.563 ARRA Prosecutor IV-D Incentive	46,804	-	27,422	19,382
93.563 ARRA Clerk IV-D Incentive	20,420	-	11,967	8,453
93.563 Title IV-D Incentive	192,454	52,982	99,656	145,780
93.563 Prosecutor IV-D Incentive- Post Oct '99	176,956	79,716	87,845	168,827
93.563 Clerk IV-D Incentive- Post Oct '99	62,338	52,982	80,507	34,813
Community Corrections User's Fees	59,080	858,938	836,207	81,811
Pretrial Diversion	107,975	134,670	124,581	118,064
County Law Enforcement Con't Ed	8,759	1,208	813	9,154
GAL CASA User's Fees	203	50	-	253
Jury Fees	9,344	18,891	15,248	12,987
Coroner's Copy Fees	2,608	295	-	2,903
Co. Offender Transportation	1,450	683	-	2,133
EMS Donations	4,969	3,257	3,018	5,208
DCHD Donation	335	325	245	415
Sheriff Donation	17,335	27,450	19,511	25,274
Fallen Heroes Memorial	4,192	910	1,661	3,441
Magna TIF Bond	114,364	248,381	203,232	159,513
Daleville TIF Bond	3,610,522	722,572	487,978	3,845,116
Morrison Road TIF	4,593,262	1,130,579	1,820,164	3,903,677
Park One TIF	977,599	2,157,648	2,873,938	261,309
Magna Industrial TIF	44,864	28,765	24,165	49,464
I-69 TIF	7,803	7,038	3,358	11,483
AG Park TIF	18,546	13,264	3,108	28,702
New Brevini TIF	12,954	233,934	125,391	121,497
Park Brevini TIF	65,502	89,801	118,620	36,683
Park Save-A- Lot TIF	149,871	368,120	189,021	328,970
Park Twoson TIF	159,411	233,393	45,584	347,220
Bell Perch TIF	17,676	40,003	10,883	46,796
Midwest Metal TIF	8,676	241,065	3,858	245,883
PLR TIF	690	381,045	24,759	356,976
New Twoson TIF	67	102	-	169
Nebo Road TIF	511,574	188,902	5,571	694,905
Reserve Brevini Bond	-	300,000	75,744	224,256
Reserve Bell Perch Bond	-	127,500	-	127,500
Bell Perch Bond Capital	-	1,130,500	62,852	1,067,648
Employees Benefit Trust	(210,979)	8,618,888	7,983,816	424,093
Public Health Vaccine	123,916	57,214	49,909	131,221
EMA Hazardous Clean-Up	2,404	-	-	2,404
Insurance Recovery	73,560	64,492	69,000	69,052
Emergency Management Donations	2,727	15,938	12,734	5,931
Police Equipment	34,348	144,737	94,175	84,910
Drug Abuse Resistance ED	3,353	2,049	3,354	2,048
EMS Pension Supplement	56,010	110,400	89,861	76,549

The notes to the financial statement is 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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Sheriff Photo	4,509	-	4,509	-
EMS Capital Improvement	571,343	192,000	653,499	109,844
Delaware County Fair & Expo	90,586	332,760	355,297	68,049
Animal Welfare	626	-	-	626
Metro Plan Organization	100	-	-	100
County Medical Inmate Care	42,206	8,282	-	50,488
EMS Ambulance Replacement	127,086	63,284	-	190,370
TMA Audit	70,543	322	2,200	68,665
County Lease Rental	1,015,928	1,664,348	2,541,400	138,876
Sprint Nextel Rebanding Project	13,515	5,342	14,109	4,748
Project Hoosier Safety	77,506	6,000	1,805	81,701
EMS Medical Supplies	29,820	154,999	124,320	60,499
Delaware County Employee Longevity	579,988	251,809	551,667	280,130
Tax Sale Administration	20,394	182,066	63,961	138,499
Emergency Comm Center Cap Improvement	7,700	7,000	-	14,700
Security Deposits	22,599	-	-	22,599
93.283 NOLBOH	3,126	-	320	2,806
H1N1 Influenza	3,500	-	3,500	-
66.034 Asthma	(3,875)	5,772	1,897	-
16.922 Interdiction	3,971	4,987	-	8,958
Sheriff's Trust	268,819	1,606,043	1,874,862	-
16.593 Re-Entry Specialized	(3,635)	40,375	50,900	(14,160)
For Div Dgru Crt Grant	45	7,000	5,085	1,960
Juvenile DUI Grant	1,319	36,914	36,642	1,591
Pass Thru Grants	-	1,001,363	1,001,363	-
Adult Drug Court	(17,693)	73,547	72,214	(16,360)
Emergency Management Grant	19,357	100,000	85,812	33,545
Childhood Obesity Grant	3,180	-	960	2,220
2006 DHS Excerise	5,484	-	-	5,484
C44P-2- 254A District 6	-	41,667	41,667	-
C44P-2- 246A HMLD SEC Project	-	29,981	29,981	-
93.283 IND Cancer Control	(5,361)	21,698	16,337	-
16.738 JAG	-	15,962	-	15,962
2010 JAG I Grant	2,372	-	2,372	-
2011 DJ-BX- 3230 JAG	16,713	-	5,741	10,972
C44P-3- 070B2012 EM Performance	-	572	572	-
Bullet Proof Vest	-	2,828	2,828	-
11.558 GIS	-	2,000	-	2,000
Tobacco Settlement	86,889	23,874	68,586	42,177
A6-10- MIN-18 DCHD I	77,440	83,893	167,842	(6,509)
Court Administrator Translator	3,540	-	615	2,925
93.069 Bioterrorism	-	71,048	70,122	926
Co. Juv. Pro. Positive Action Program	3,779	-	1,395	2,384
Delaware County Drug Free Grant	4,843	7,682	4,843	7,682
DTF Imprest	31,834	-	2,000	29,834
CRED Industrial Development	-	444,063	444,063	-
Sheriff Law Enforcement Continuing Ed	9,608	3,124	-	12,732
Sheriff Seizure	-	25,910	21,495	4,415
Prosecutor Seizure	-	25,910	4,041	21,869
Prosecutor's Audio	-	2,266	-	2,266
Probation Trust	2,710	-	-	2,710
Redevelopment Checking	17,138	25,000	33,946	8,192
Park One Bond and Interest	5,061	212,455	214,450	3,066
Park One Reserve	170,000	5	5	170,000
Morrison Road Junior Reserve	240,286	18	175,100	65,204
Morrison Road Junior Bond and Interest	-	288,350	288,350	-
Morrison Road Reserve	326,646	32	73,125	253,553
Morrison Road Bond and Interest	-	320,995	247,868	73,127
Magna Bond and Interest	1	227,400	227,400	1
Magna Reserve	248,322	-	-	248,322
CRED Fund	750,068	532,930	227,400	1,055,598
Nebo Road TIF Bond Fund	-	82,639	82,639	-

The notes to the financial statement is 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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Park One Capital	26,996	1	-	26,997
Morrison Road Junior Capital	11,018	1,501	1,500	11,019
Morrison Road Capital	94,133	1,510	1,500	94,143
Daleville Capital	5,414	290,860	263,188	33,086
Daleville Reserve	274,039	-	-	274,039
Daleville Excess	93,335	-	34,626	58,709
Park Twoson Bond	-	137,149	137,149	-
Park & New Brevini Cost of Issuance	788	-	-	788
Park & New Brevini Reserve	219,507	23	22	219,508
Brevini TIF Bond Fund	-	107,943	107,921	22
Mid-West Metals Capital	3	-	-	3
Nebo Road Construction	1,882,867	19	1,670,801	212,085
Nebo Road Capitalized Interest	270,139	6	82,639	187,506
TIF Trust	556,441	114,365	-	670,806
Storm Water	229,142	191,979	192,678	228,443
Totals	<u>\$ 53,241,588</u>	<u>\$ 242,360,336</u>	<u>\$ 245,821,792</u>	<u>\$ 49,780,132</u>

The notes to the financial statement is 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 Indiana 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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include the following sources:

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

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

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements may include the following uses:

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

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

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

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

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

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 Capitol Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. 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.

D. Additional Pension Plan

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

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursement for expenditures made by the County was not received by December 31, 2013.

Note 8. Restatements

For the year ended December 31, 2013, 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.

Fund Name	Balance as of December 31, 2012	Prior Period Adjustment	Balance as of January 1, 2013
After Settlement Collections	\$ 5,226,111	\$ (3,473,521)	\$ 1,752,590

Note 9. 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 2013 totaled \$1,693,622.

Note 10. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the following benefits: health insurance. 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 11. Subsequent Events

On June 24, 2013, the Delaware County Council approved the refinancing of \$1,042,100 economic development revenue bond for the Mursix project with a \$4,220,000 new bond.

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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, 2013

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	Campaign Finance Enforcement- County
Cash and investments - beginning	\$ 1,752,590	\$ 20,819	\$ 23,886	\$ 929,239	\$ 3,903,071	\$ 6,669	\$ 1,000
Receipts:							
Taxes	-	-	-	-	15,567,324	-	-
Licenses and permits	-	-	-	-	43,107	-	-
Intergovernmental	-	-	-	-	1,760,537	-	-
Charges for services	-	-	-	-	3,831,379	-	-
Fines and forfeits	-	-	-	-	380,530	7,722	-
Utility fees	-	-	-	-	-	-	-
Other receipts	2,882,942	466,466	364,978	8,542,186	5,673,018	-	-
Total receipts	<u>2,882,942</u>	<u>466,466</u>	<u>364,978</u>	<u>8,542,186</u>	<u>27,255,895</u>	<u>7,722</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	18,092,158	-	-
Supplies	-	-	-	-	892,434	-	-
Other services and charges	-	-	-	-	6,675,112	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	23,202	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,752,590	475,053	387,903	7,250,663	1,921,917	-	-
Total disbursements	<u>1,752,590</u>	<u>475,053</u>	<u>387,903</u>	<u>7,250,663</u>	<u>27,604,823</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,130,352</u>	<u>(8,587)</u>	<u>(22,925)</u>	<u>1,291,523</u>	<u>(348,928)</u>	<u>7,722</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,882,942</u>	<u>\$ 12,232</u>	<u>\$ 961</u>	<u>\$ 2,220,762</u>	<u>\$ 3,554,143</u>	<u>\$ 14,391</u>	<u>\$ 1,000</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CEDIT County Share	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	COIT County Distributive Shares	Community Corrections	Community Transition Program
Cash and investments - beginning	\$ 4,029,324	\$ 300	\$ 1,977	\$ 41,198	\$ -	\$ 77,738	\$ 1,502
Receipts:							
Taxes	2,317,097	-	-	-	4,534,830	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	746,568	-
Charges for services	46,193	-	-	-	-	-	87,382
Fines and forfeits	-	50	3,967	20,370	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	149,992	-	-	-	35,407	-	3,546
Total receipts	<u>2,513,282</u>	<u>50</u>	<u>3,967</u>	<u>20,370</u>	<u>4,570,237</u>	<u>746,568</u>	<u>90,928</u>
Disbursements:							
Personal services	-	-	-	-	4,418,492	717,060	11,133
Supplies	-	-	-	-	18,065	-	283
Other services and charges	2,298,767	-	-	22,990	98,760	-	19,219
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	3,831	-	-	-	3,546
Total disbursements	<u>2,298,767</u>	<u>-</u>	<u>3,831</u>	<u>22,990</u>	<u>4,535,317</u>	<u>717,060</u>	<u>34,181</u>
Excess (deficiency) of receipts over disbursements	<u>214,515</u>	<u>50</u>	<u>136</u>	<u>(2,620)</u>	<u>34,920</u>	<u>29,508</u>	<u>56,747</u>
Cash and investments - ending	<u>\$ 4,243,839</u>	<u>\$ 350</u>	<u>\$ 2,113</u>	<u>\$ 38,578</u>	<u>\$ 34,920</u>	<u>\$ 107,246</u>	<u>\$ 58,249</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Congressional School Interest	Congressional School Principal	Sales Disclosure- County Share	Cumulative Bridge	Cumulative Building	Drug Free Community	Electronic Map Generation
Cash and investments - beginning	\$ 4,617	\$ 18,236	\$ 12,552	\$ 3,171,261	\$ 126,661	\$ 63,551	\$ 25,710
Receipts:							
Taxes	-	-	-	1,528,432	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	161,050	-	-	-
Charges for services	-	-	-	77,151	-	-	-
Fines and forfeits	-	-	11,362	-	-	70,989	46,833
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	21,300	70	-	16,500
Total receipts	-	-	11,362	1,787,933	70	70,989	63,333
Disbursements:							
Personal services	-	-	-	865,467	-	-	-
Supplies	-	-	-	205,465	-	-	-
Other services and charges	-	-	15,836	28,231	-	-	51,479
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	3,313	184,112	-	-	2,456
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	730	-	-	-	-	60,879	-
Total disbursements	730	-	19,149	1,283,275	-	60,879	53,935
Excess (deficiency) of receipts over disbursements	(730)	-	(7,787)	504,658	70	10,110	9,398
Cash and investments - ending	\$ 3,887	\$ 18,236	\$ 4,765	\$ 3,675,919	\$ 126,731	\$ 73,661	\$ 35,108

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Emergency Planning/Right To Know	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	Misdemeanant
Cash and investments - beginning	\$ 61,100	\$ 38,644	\$ 497,738	\$ 13,073	\$ 172,053	\$ 485,568	\$ 382,364
Receipts:							
Taxes	-	-	437,056	-	-	-	87,582
Licenses and permits	-	23,400	-	-	-	-	-
Intergovernmental	14,534	-	46,052	-	72,672	488,577	-
Charges for services	-	-	366,052	-	-	-	-
Fines and forfeits	-	5,750	-	8,912	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	266	-	10,572	-	908	1,677	500
Total receipts	<u>14,800</u>	<u>29,150</u>	<u>859,732</u>	<u>8,912</u>	<u>73,580</u>	<u>490,254</u>	<u>88,082</u>
Disbursements:							
Personal services	-	-	721,651	-	51,050	499,546	-
Supplies	2,103	38,179	18,335	-	9,955	-	14,718
Other services and charges	11,155	-	137,257	13,073	3,600	-	57,987
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	15,000	-	16,847	-	9,617	-	45,775
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	1	-	-	-
Total disbursements	<u>28,258</u>	<u>38,179</u>	<u>894,090</u>	<u>13,074</u>	<u>74,222</u>	<u>499,546</u>	<u>118,480</u>
Excess (deficiency) of receipts over disbursements	<u>(13,458)</u>	<u>(9,029)</u>	<u>(34,358)</u>	<u>(4,162)</u>	<u>(642)</u>	<u>(9,292)</u>	<u>(30,398)</u>
Cash and investments - ending	<u>\$ 47,642</u>	<u>\$ 29,615</u>	<u>\$ 463,380</u>	<u>\$ 8,911</u>	<u>\$ 171,411</u>	<u>\$ 476,276</u>	<u>\$ 351,966</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Motor Vehicle Highway	Planning and Zoning Impact	Plat Book	Rainy Day	Reassessment- 2015	Recorder's Records Perpetuation	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 1,374,315	\$ 86,579	\$ 276,882	\$ 3,969,530	\$ 234,669	\$ 356,228	\$ -
Receipts:							
Taxes	-	-	-	-	280,423	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,052,802	-	-	-	29,548	-	-
Charges for services	35,341	-	-	31,132	-	158,812	-
Fines and forfeits	-	-	28,789	-	-	-	2,804
Utility fees	-	-	-	-	-	-	-
Other receipts	25,304	43,285	-	1,468,783	339	-	9,336
Total receipts	<u>3,113,447</u>	<u>43,285</u>	<u>28,789</u>	<u>1,499,915</u>	<u>310,310</u>	<u>158,812</u>	<u>12,140</u>
Disbursements:							
Personal services	1,562,702	-	6,579	294,940	190,046	91,151	-
Supplies	525,527	411	-	-	1,729	-	1,028
Other services and charges	391,449	58,588	3,660	23,000	277,066	-	401
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	202,541	16,933	5,000	-	-	33,125	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	3,624,591	-	-	-
Total disbursements	<u>2,682,219</u>	<u>75,932</u>	<u>15,239</u>	<u>3,942,531</u>	<u>468,841</u>	<u>124,276</u>	<u>1,429</u>
Excess (deficiency) of receipts over disbursements	<u>431,228</u>	<u>(32,647)</u>	<u>13,550</u>	<u>(2,442,616)</u>	<u>(158,531)</u>	<u>34,536</u>	<u>10,711</u>
Cash and investments - ending	<u>\$ 1,805,543</u>	<u>\$ 53,932</u>	<u>\$ 290,432</u>	<u>\$ 1,526,914</u>	<u>\$ 76,138</u>	<u>\$ 390,764</u>	<u>\$ 10,711</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Wireless Emergency Telephone System
Cash and investments - beginning	\$ -	\$ 61,250	\$ 666,736	\$ 48,784	\$ 3,432	\$ 1,758,126	\$ 236,781
Receipts:							
Taxes	-	-	366,897	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	11,186	-	-	-	-	755,264
Fines and forfeits	68,034	22,222	-	22,950	-	-	33
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	2,561	-	762,137	3,138,767	929
Total receipts	<u>68,034</u>	<u>33,408</u>	<u>369,458</u>	<u>22,950</u>	<u>762,137</u>	<u>3,138,767</u>	<u>756,226</u>
Disbursements:							
Personal services	57,086	17,325	-	-	-	-	458,862
Supplies	-	4,622	-	-	-	-	-
Other services and charges	-	5,788	-	-	-	-	239,775
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	10,081
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	100	271,296	5	707,508	2,291,523	-
Total disbursements	<u>57,086</u>	<u>27,835</u>	<u>271,296</u>	<u>5</u>	<u>707,508</u>	<u>2,291,523</u>	<u>708,718</u>
Excess (deficiency) of receipts over disbursements	<u>10,948</u>	<u>5,573</u>	<u>98,162</u>	<u>22,945</u>	<u>54,629</u>	<u>847,244</u>	<u>47,508</u>
Cash and investments - ending	<u>\$ 10,948</u>	<u>\$ 66,823</u>	<u>\$ 764,898</u>	<u>\$ 71,729</u>	<u>\$ 58,061</u>	<u>\$ 2,605,370</u>	<u>\$ 284,289</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Court Appointed Special Advocate (CASA)	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services
Cash and investments - beginning	\$ 162,771	\$ 25	\$ 156,795	\$ 10,717	\$ 60,842	\$ 284,189	\$ 44,031
Receipts:							
Taxes	-	-	339,114	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	56,703	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	4,889	285,374	7,439
Utility fees	-	-	-	-	-	-	-
Other receipts	119,169	-	-	8,912	-	175	-
Total receipts	175,872	-	339,114	8,912	4,889	285,549	7,439
Disbursements:							
Personal services	136,975	-	5,691	-	-	289,392	21,727
Supplies	4,886	-	1,343	-	-	4,001	2,727
Other services and charges	15,937	-	84,467	3,357	-	7,211	3,620
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	14,127	-	-	1,464	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	78,622	-	89,186	228	-	593	-
Total disbursements	236,420	-	194,814	3,585	-	302,661	28,074
Excess (deficiency) of receipts over disbursements	(60,548)	-	144,300	5,327	4,889	(17,112)	(20,635)
Cash and investments - ending	\$ 102,223	\$ 25	\$ 301,095	\$ 16,044	\$ 65,731	\$ 267,077	\$ 23,396

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Alternative Dispute Resolution	Drain Construction/Reconstruction	Drainage Maintenance	Payroll Clearing	Settlement	Wheel Tax/Surtax Combined	Wheel Tax
Cash and investments - beginning	\$ 36,914	\$ 1,154,292	\$ 1,570,200	\$ 217,990	\$ -	\$ 548,763	\$ 365
Receipts:							
Taxes	-	-	-	-	87,794,576	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	10,011,300	1,006,735	2,432,763
Charges for services	-	37,207	586,164	-	-	-	-
Fines and forfeits	10,007	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	217,893	-	22,589,570	4,593,948	-	-
Total receipts	10,007	255,100	586,164	22,589,570	102,399,824	1,006,735	2,432,763
Disbursements:							
Personal services	-	-	-	22,751,800	-	-	-
Supplies	-	-	-	-	-	1,404,418	-
Other services and charges	-	86,408	192,314	-	-	-	-
Debt service - principal and interest	-	45,777	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,331	-	212,393	-	102,399,824	-	2,432,447
Total disbursements	1,331	132,185	404,707	22,751,800	102,399,824	1,404,418	2,432,447
Excess (deficiency) of receipts over disbursements	8,676	122,915	181,457	(162,230)	-	(397,683)	316
Cash and investments - ending	\$ 45,590	\$ 1,277,207	\$ 1,751,657	\$ 55,760	\$ -	\$ 151,080	\$ 681

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax	CEDIT Homestead Credit	HEA 1001 State Homestead Credit	Homestead Credit Rebate
Cash and investments - beginning	\$ -	\$ -	\$ 2,055	\$ -	\$ 2,847,868	\$ 972	\$ 68,979
Receipts:							
Taxes	-	-	-	-	4,285,430	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	688,074	-	-	907,377	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	40,341	162,485	-	-	-	21
Total receipts	<u>688,074</u>	<u>40,341</u>	<u>162,485</u>	<u>907,377</u>	<u>4,285,430</u>	<u>-</u>	<u>21</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	688,074	40,341	164,540	907,377	6,958,831	-	-
Total disbursements	<u>688,074</u>	<u>40,341</u>	<u>164,540</u>	<u>907,377</u>	<u>6,958,831</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(2,055)</u>	<u>-</u>	<u>(2,673,401)</u>	<u>-</u>	<u>21</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 174,467</u>	<u>\$ 972</u>	<u>\$ 69,000</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure- State Share	Coroners Training & Con't Education	Interstate Compact- State Share
Cash and investments - beginning	\$ 8,505	\$ 13,578	\$ 1,651	\$ -	\$ 1,055	\$ 998	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	41,066	237,398	26,267	8,568	11,355	14,859	495
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>41,066</u>	<u>237,398</u>	<u>26,267</u>	<u>8,568</u>	<u>11,355</u>	<u>14,859</u>	<u>495</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	44,586	236,722	27,918	7,943	11,270	14,633	495
Total disbursements	<u>44,586</u>	<u>236,722</u>	<u>27,918</u>	<u>7,943</u>	<u>11,270</u>	<u>14,633</u>	<u>495</u>
Excess (deficiency) of receipts over disbursements	<u>(3,520)</u>	<u>676</u>	<u>(1,651)</u>	<u>625</u>	<u>85</u>	<u>226</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,985</u>	<u>\$ 14,254</u>	<u>\$ -</u>	<u>\$ 625</u>	<u>\$ 1,140</u>	<u>\$ 1,224</u>	<u>\$ -</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Mortgage Recording Fees- State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin- State	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 808	\$ 41	\$ 5,851	\$ 275	\$ 719,268	\$ 619	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	2,607,837	2,494	697,074
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	8,838	347	4,541	1,275	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	390	-	2,928	-	-
Total receipts	<u>8,838</u>	<u>347</u>	<u>4,931</u>	<u>1,275</u>	<u>2,610,765</u>	<u>2,494</u>	<u>697,074</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	323	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	9,026	270	10,410	1,475	3,149,027	2,363	697,074
Total disbursements	<u>9,026</u>	<u>270</u>	<u>10,733</u>	<u>1,475</u>	<u>3,149,027</u>	<u>2,363</u>	<u>697,074</u>
Excess (deficiency) of receipts over disbursements	<u>(188)</u>	<u>77</u>	<u>(5,802)</u>	<u>(200)</u>	<u>(538,262)</u>	<u>131</u>	<u>-</u>
Cash and investments - ending	<u>\$ 620</u>	<u>\$ 118</u>	<u>\$ 49</u>	<u>\$ 75</u>	<u>\$ 181,006</u>	<u>\$ 750</u>	<u>\$ -</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Innkeepers Tax Collections	CEDIT Distribution	COIT Distribution	93.563 Prosecutor PCA	93.563 ARRA Prosecutor IV-D Incentive	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 677,718	\$ -	\$ -	\$ -	\$ 46,804	\$ 20,420	\$ 192,454
Receipts:							
Taxes	555,104	3,428,343	10,266,244	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	52,982
Fines and forfeits	-	-	-	5,305	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	1,918	-	-	-	-
Total receipts	555,104	3,428,343	10,268,162	5,305	-	-	52,982
Disbursements:							
Personal services	-	-	-	-	-	-	97,898
Supplies	-	-	-	-	27,422	8,798	1,549
Other services and charges	-	-	-	3,183	-	3,169	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,232,822	3,428,343	10,268,162	-	-	-	209
Total disbursements	1,232,822	3,428,343	10,268,162	3,183	27,422	11,967	99,656
Excess (deficiency) of receipts over disbursements	(677,718)	-	-	2,122	(27,422)	(11,967)	(46,674)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 2,122	\$ 19,382	\$ 8,453	\$ 145,780

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	93.563 Prosecutor IV-D Incentive- Post Oct '99	93.563 Clerk IV-D Incentive- Post Oct '99	Community Corrections User's Fees	Pretrial Diversion	County Law Enforcement Con't Ed	GAL CASA User's Fees	Jury Fees
Cash and investments - beginning	\$ 176,956	\$ 62,338	\$ 59,080	\$ 107,975	\$ 8,759	\$ 203	\$ 9,344
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	79,716	52,982	-	-	-	-	-
Fines and forfeits	-	-	854,602	134,670	1,208	50	18,253
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	4,336	-	-	-	638
Total receipts	<u>79,716</u>	<u>52,982</u>	<u>858,938</u>	<u>134,670</u>	<u>1,208</u>	<u>50</u>	<u>18,891</u>
Disbursements:							
Personal services	84,583	75,567	576,728	122,778	-	-	-
Supplies	50	-	40,098	1,803	-	-	-
Other services and charges	3,212	4,940	192,383	-	-	-	15,248
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	22,161	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	4,837	-	813	-	-
Total disbursements	<u>87,845</u>	<u>80,507</u>	<u>836,207</u>	<u>124,581</u>	<u>813</u>	<u>-</u>	<u>15,248</u>
Excess (deficiency) of receipts over disbursements	<u>(8,129)</u>	<u>(27,525)</u>	<u>22,731</u>	<u>10,089</u>	<u>395</u>	<u>50</u>	<u>3,643</u>
Cash and investments - ending	<u>\$ 168,827</u>	<u>\$ 34,813</u>	<u>\$ 81,811</u>	<u>\$ 118,064</u>	<u>\$ 9,154</u>	<u>\$ 253</u>	<u>\$ 12,987</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Coroner's Copy Fees	Co. Offender Transportation	EMS Donations	DCHD Donation	Sheriff Donation	Fallen Heroes Memorial	Magna TIF Bond
Cash and investments - beginning	\$ 2,608	\$ 1,450	\$ 4,969	\$ 335	\$ 17,335	\$ 4,192	\$ 114,364
Receipts:							
Taxes	-	-	-	-	-	-	248,381
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	295	683	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	3,257	325	27,450	910	-
Total receipts	<u>295</u>	<u>683</u>	<u>3,257</u>	<u>325</u>	<u>27,450</u>	<u>910</u>	<u>248,381</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	162	245	8,872	-	-
Other services and charges	-	-	2,211	-	9,439	30	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	645	-	1,200	1,631	203,232
Total disbursements	<u>-</u>	<u>-</u>	<u>3,018</u>	<u>245</u>	<u>19,511</u>	<u>1,661</u>	<u>203,232</u>
Excess (deficiency) of receipts over disbursements	<u>295</u>	<u>683</u>	<u>239</u>	<u>80</u>	<u>7,939</u>	<u>(751)</u>	<u>45,149</u>
Cash and investments - ending	<u>\$ 2,903</u>	<u>\$ 2,133</u>	<u>\$ 5,208</u>	<u>\$ 415</u>	<u>\$ 25,274</u>	<u>\$ 3,441</u>	<u>\$ 159,513</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Daleville TIF Bond	Morrison Road TIF	Park One TIF	Magna Industrial TIF	I-69 TIF	AG Park TIF	New Brevini TIF
Cash and investments - beginning	\$ 3,610,522	\$ 4,593,262	\$ 977,599	\$ 44,864	\$ 7,803	\$ 18,546	\$ 12,954
Receipts:							
Taxes	722,572	1,086,431	18,231	28,765	7,038	13,264	233,934
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	14,148	1,277,688	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	30,000	861,729	-	-	-	-
Total receipts	<u>722,572</u>	<u>1,130,579</u>	<u>2,157,648</u>	<u>28,765</u>	<u>7,038</u>	<u>13,264</u>	<u>233,934</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	487,978	1,820,164	2,873,938	24,165	3,358	3,108	125,391
Total disbursements	<u>487,978</u>	<u>1,820,164</u>	<u>2,873,938</u>	<u>24,165</u>	<u>3,358</u>	<u>3,108</u>	<u>125,391</u>
Excess (deficiency) of receipts over disbursements	<u>234,594</u>	<u>(689,585)</u>	<u>(716,290)</u>	<u>4,600</u>	<u>3,680</u>	<u>10,156</u>	<u>108,543</u>
Cash and investments - ending	<u>\$ 3,845,116</u>	<u>\$ 3,903,677</u>	<u>\$ 261,309</u>	<u>\$ 49,464</u>	<u>\$ 11,483</u>	<u>\$ 28,702</u>	<u>\$ 121,497</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Park Brevini TIF	Park Save-A- Lot TIF	Park Twoson TIF	Bell Perch TIF	Midwest Metal TIF	PLR TIF	New Twoson TIF
Cash and investments - beginning	\$ 65,502	\$ 149,871	\$ 159,411	\$ 17,676	\$ 8,676	\$ 690	\$ 67
Receipts:							
Taxes	89,801	368,120	233,393	40,003	241,065	381,045	102
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>89,801</u>	<u>368,120</u>	<u>233,393</u>	<u>40,003</u>	<u>241,065</u>	<u>381,045</u>	<u>102</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	<u>118,620</u>	<u>189,021</u>	<u>45,584</u>	<u>10,883</u>	<u>3,858</u>	<u>24,759</u>	<u>-</u>
Total disbursements	<u>118,620</u>	<u>189,021</u>	<u>45,584</u>	<u>10,883</u>	<u>3,858</u>	<u>24,759</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(28,819)</u>	<u>179,099</u>	<u>187,809</u>	<u>29,120</u>	<u>237,207</u>	<u>356,286</u>	<u>102</u>
Cash and investments - ending	<u>\$ 36,683</u>	<u>\$ 328,970</u>	<u>\$ 347,220</u>	<u>\$ 46,796</u>	<u>\$ 245,883</u>	<u>\$ 356,976</u>	<u>\$ 169</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Nebo Road TIF	Reserve Brevini Bond	Reserve Bell Perch Bond	Bell Perch Bond Capital	Employees Benefit Trust	Public Health Vaccine	EMA Hazardous Clean-Up
Cash and investments - beginning	\$ 511,574	\$ -	\$ -	\$ -	\$ (210,979)	\$ 123,916	\$ 2,404
Receipts:							
Taxes	188,902	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	36,954	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	300,000	127,500	1,130,500	8,618,888	20,260	-
Total receipts	<u>188,902</u>	<u>300,000</u>	<u>127,500</u>	<u>1,130,500</u>	<u>8,618,888</u>	<u>57,214</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	7,983,376	-	-
Supplies	-	-	-	-	-	29,046	-
Other services and charges	-	-	-	-	-	809	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	5,571	75,744	-	62,852	440	20,054	-
Total disbursements	<u>5,571</u>	<u>75,744</u>	<u>-</u>	<u>62,852</u>	<u>7,983,816</u>	<u>49,909</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>183,331</u>	<u>224,256</u>	<u>127,500</u>	<u>1,067,648</u>	<u>635,072</u>	<u>7,305</u>	<u>-</u>
Cash and investments - ending	<u>\$ 694,905</u>	<u>\$ 224,256</u>	<u>\$ 127,500</u>	<u>\$ 1,067,648</u>	<u>\$ 424,093</u>	<u>\$ 131,221</u>	<u>\$ 2,404</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Insurance Recovery	Emergency Management Donations	Police Equipment	Drug Abuse Resistance ED	EMS Pension Supplement	Sheriff Photo	EMS Capital Improvement
Cash and investments - beginning	\$ 73,560	\$ 2,727	\$ 34,348	\$ 3,353	\$ 56,010	\$ 4,509	\$ 571,343
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	23,321	-	-	-	-
Fines and forfeits	-	-	73,190	-	110,400	-	192,000
Utility fees	-	-	-	-	-	-	-
Other receipts	64,492	15,938	48,226	2,049	-	-	-
Total receipts	<u>64,492</u>	<u>15,938</u>	<u>144,737</u>	<u>2,049</u>	<u>110,400</u>	<u>-</u>	<u>192,000</u>
Disbursements:							
Personal services	-	-	650	-	89,861	-	-
Supplies	-	3,868	66,373	-	-	472	-
Other services and charges	-	-	27,152	1,306	-	-	966
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	143,533
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	69,000	8,866	-	2,048	-	4,037	509,000
Total disbursements	<u>69,000</u>	<u>12,734</u>	<u>94,175</u>	<u>3,354</u>	<u>89,861</u>	<u>4,509</u>	<u>653,499</u>
Excess (deficiency) of receipts over disbursements	<u>(4,508)</u>	<u>3,204</u>	<u>50,562</u>	<u>(1,305)</u>	<u>20,539</u>	<u>(4,509)</u>	<u>(461,499)</u>
Cash and investments - ending	<u>\$ 69,052</u>	<u>\$ 5,931</u>	<u>\$ 84,910</u>	<u>\$ 2,048</u>	<u>\$ 76,549</u>	<u>\$ -</u>	<u>\$ 109,844</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Delaware County Fair & Expo	Animal Welfare	Metro Plan Organization	County Medical Inmate Care	EMS Ambulance Replacement	TMA Audit	County Lease Rental
Cash and investments - beginning	\$ 90,586	\$ 626	\$ 100	\$ 42,206	\$ 127,086	\$ 70,543	\$ 1,015,928
Receipts:							
Taxes	-	-	-	-	-	322	1,505,694
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	158,654
Charges for services	112,215	-	-	-	-	-	-
Fines and forfeits	197,780	-	-	8,282	63,284	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	22,765	-	-	-	-	-	-
Total receipts	<u>332,760</u>	<u>-</u>	<u>-</u>	<u>8,282</u>	<u>63,284</u>	<u>322</u>	<u>1,664,348</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	5,535	-	-	-	-	-	-
Other services and charges	280,539	-	-	-	-	-	-
Debt service - principal and interest	59,676	-	-	-	-	-	2,541,400
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	9,547	-	-	-	-	2,200	-
Total disbursements	<u>355,297</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,200</u>	<u>2,541,400</u>
Excess (deficiency) of receipts over disbursements	<u>(22,537)</u>	<u>-</u>	<u>-</u>	<u>8,282</u>	<u>63,284</u>	<u>(1,878)</u>	<u>(877,052)</u>
Cash and investments - ending	<u>\$ 68,049</u>	<u>\$ 626</u>	<u>\$ 100</u>	<u>\$ 50,488</u>	<u>\$ 190,370</u>	<u>\$ 68,665</u>	<u>\$ 138,876</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sprint Nextel Rebanding Project	Project Hoosier Safety	EMS Medical Supplies	Delaware County Employee Longevity	Tax Sale Administration	Emergency Comm Center Cap Improvement	Security Deposits
Cash and investments - beginning	\$ 13,515	\$ 77,506	\$ 29,820	\$ 579,988	\$ 20,394	\$ 7,700	\$ 22,599
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	440	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	6,000	150,000	-	2,204	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	4,902	-	4,999	251,809	179,862	7,000	-
Total receipts	5,342	6,000	154,999	251,809	182,066	7,000	-
Disbursements:							
Personal services	-	-	-	551,667	-	-	-
Supplies	-	-	74,123	-	-	-	-
Other services and charges	14,109	1,662	-	-	19,449	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	143	50,197	-	44,512	-	-
Total disbursements	14,109	1,805	124,320	551,667	63,961	-	-
Excess (deficiency) of receipts over disbursements	(8,767)	4,195	30,679	(299,858)	118,105	7,000	-
Cash and investments - ending	\$ 4,748	\$ 81,701	\$ 60,499	\$ 280,130	\$ 138,499	\$ 14,700	\$ 22,599

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	93.283 NOLBOH	H1N1 Influenza	66.034 Asthma	16.922 Interdiction	Sheriff's Trust	16.593 Re-Entry Specialized	For Div Dgru Crt Grant
Cash and investments - beginning	\$ 3,126	\$ 3,500	\$ (3,875)	\$ 3,971	\$ 268,819	\$ (3,635)	\$ 45
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	40,375	7,000
Charges for services	-	-	5,772	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	4,987	1,606,043	-	-
Total receipts	-	-	5,772	4,987	1,606,043	40,375	7,000
Disbursements:							
Personal services	-	-	-	-	-	2,879	-
Supplies	320	-	-	-	-	6,284	945
Other services and charges	-	-	-	-	-	41,737	4,140
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	3,500	1,897	-	1,874,862	-	-
Total disbursements	320	3,500	1,897	-	1,874,862	50,900	5,085
Excess (deficiency) of receipts over disbursements	(320)	(3,500)	3,875	4,987	(268,819)	(10,525)	1,915
Cash and investments - ending	\$ 2,806	\$ -	\$ -	\$ 8,958	\$ -	\$ (14,160)	\$ 1,960

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Juvenile DUI Grant	Pass Thru Grants	Adult Drug Court	Emergency Management Grant	Childhood Obesity Grant	2006 DHS Exercise	C44P-2- 254A District 6
Cash and investments - beginning	\$ 1,319	\$ -	\$ (17,693)	\$ 19,357	\$ 3,180	\$ 5,484	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	36,914	1,000,000	73,547	100,000	-	-	41,667
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	1,363	-	-	-	-	-
Total receipts	<u>36,914</u>	<u>1,001,363</u>	<u>73,547</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>41,667</u>
Disbursements:							
Personal services	36,642	1,363	47,405	-	-	-	-
Supplies	-	-	15,411	-	960	-	-
Other services and charges	-	-	8,830	-	-	-	41,667
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	58,417	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	1,000,000	568	27,395	-	-	-
Total disbursements	<u>36,642</u>	<u>1,001,363</u>	<u>72,214</u>	<u>85,812</u>	<u>960</u>	<u>-</u>	<u>41,667</u>
Excess (deficiency) of receipts over disbursements	<u>272</u>	<u>-</u>	<u>1,333</u>	<u>14,188</u>	<u>(960)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,591</u>	<u>\$ -</u>	<u>\$ (16,360)</u>	<u>\$ 33,545</u>	<u>\$ 2,220</u>	<u>\$ 5,484</u>	<u>\$ -</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	C44P-2- 246A HMLD SEC Project	93,283 IND Cancer Control	16,738 JAG	2010 JAG I Grant	2011 DJ-BX- 3230 JAG	C44P-3- 070B2012 EM Performance	Bullet Proof Vest
Cash and investments - beginning	\$ -	\$ (5,361)	\$ -	\$ 2,372	\$ 16,713	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	29,981	-	15,962	-	-	-	2,828
Charges for services	-	21,698	-	-	-	572	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>29,981</u>	<u>21,698</u>	<u>15,962</u>	<u>-</u>	<u>-</u>	<u>572</u>	<u>2,828</u>
Disbursements:							
Personal services	-	13,661	-	2,372	5,741	-	-
Supplies	-	261	-	-	-	-	2,828
Other services and charges	-	2,415	-	-	-	572	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	<u>29,981</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>29,981</u>	<u>16,337</u>	<u>-</u>	<u>2,372</u>	<u>5,741</u>	<u>572</u>	<u>2,828</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>5,361</u>	<u>15,962</u>	<u>(2,372)</u>	<u>(5,741)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,962</u>	<u>\$ -</u>	<u>\$ 10,972</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, 2013
 (Continued)

	11.558 GIS	Tobacco Settlement	A6-10- MIN-18 DCHD I	Court Administrator Translator	93.069 Bioterrorism	Co. Juv. Pro. Positive Action Program	Delaware County Drug Free Grant
Cash and investments - beginning	\$ -	\$ 86,889	\$ 77,440	\$ 3,540	\$ -	\$ 3,779	\$ 4,843
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	2,000	23,874	65,686	-	-	-	-
Charges for services	-	-	16,861	-	48,648	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	1,346	-	22,400	-	7,682
Total receipts	<u>2,000</u>	<u>23,874</u>	<u>83,893</u>	<u>-</u>	<u>71,048</u>	<u>-</u>	<u>7,682</u>
Disbursements:							
Personal services	-	-	27,576	306	-	-	-
Supplies	-	-	10,451	-	15,614	-	2,030
Other services and charges	-	68,586	100,888	309	8,422	1,395	2,813
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	26,086	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	28,927	-	20,000	-	-
Total disbursements	<u>-</u>	<u>68,586</u>	<u>167,842</u>	<u>615</u>	<u>70,122</u>	<u>1,395</u>	<u>4,843</u>
Excess (deficiency) of receipts over disbursements	<u>2,000</u>	<u>(44,712)</u>	<u>(83,949)</u>	<u>(615)</u>	<u>926</u>	<u>(1,395)</u>	<u>2,839</u>
Cash and investments - ending	<u>\$ 2,000</u>	<u>\$ 42,177</u>	<u>\$ (6,509)</u>	<u>\$ 2,925</u>	<u>\$ 926</u>	<u>\$ 2,384</u>	<u>\$ 7,682</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	DTF Imprest	CRED Industrial Development	Sheriff Law Enforcement Continuing Ed	Sheriff Seizure	Prosecutor Seizure	Prosecutor's Audiov	Probation Trust
Cash and investments - beginning	\$ 31,834	\$ -	\$ 9,608	\$ -	\$ -	\$ -	\$ 2,710
Receipts:							
Taxes	-	444,063	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	2,520	25,910	25,910	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	604	-	-	2,266	-
Total receipts	<u>-</u>	<u>444,063</u>	<u>3,124</u>	<u>25,910</u>	<u>25,910</u>	<u>2,266</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	21,495	919	-	-
Other services and charges	-	-	-	-	3,122	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,000	444,063	-	-	-	-	-
Total disbursements	<u>2,000</u>	<u>444,063</u>	<u>-</u>	<u>21,495</u>	<u>4,041</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,000)</u>	<u>-</u>	<u>3,124</u>	<u>4,415</u>	<u>21,869</u>	<u>2,266</u>	<u>-</u>
Cash and investments - ending	<u>\$ 29,834</u>	<u>\$ -</u>	<u>\$ 12,732</u>	<u>\$ 4,415</u>	<u>\$ 21,869</u>	<u>\$ 2,266</u>	<u>\$ 2,710</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Redevelopment Checking	Park One Bond and Interest	Park One Reserve	Morrison Road Junior Reserve	Morrison Junior Bond and Interest	Morrison Road Reserve	Morrison Road Bond and Interest
Cash and investments - beginning	\$ 17,138	\$ 5,061	\$ 170,000	\$ 240,286	\$ -	\$ 326,646	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	25,000	212,455	5	18	288,350	32	320,995
Total receipts	<u>25,000</u>	<u>212,455</u>	<u>5</u>	<u>18</u>	<u>288,350</u>	<u>32</u>	<u>320,995</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	288,350	-	247,868
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	33,946	214,450	5	175,100	-	73,125	-
Total disbursements	<u>33,946</u>	<u>214,450</u>	<u>5</u>	<u>175,100</u>	<u>288,350</u>	<u>73,125</u>	<u>247,868</u>
Excess (deficiency) of receipts over disbursements	<u>(8,946)</u>	<u>(1,995)</u>	<u>-</u>	<u>(175,082)</u>	<u>-</u>	<u>(73,093)</u>	<u>73,127</u>
Cash and investments - ending	<u>\$ 8,192</u>	<u>\$ 3,066</u>	<u>\$ 170,000</u>	<u>\$ 65,204</u>	<u>\$ -</u>	<u>\$ 253,553</u>	<u>\$ 73,127</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Magna Bond and Interest	Magna Reserve	CRED Fund	Nebo Road TIF Bond Fund	Park One Capital	Morrison Road Junior Capital	Morrison Road Capital
Cash and investments - beginning	\$ 1	\$ 248,322	\$ 750,068	\$ -	\$ 26,996	\$ 11,018	\$ 94,133
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	227,400	-	532,930	82,639	1	1,501	1,510
Total receipts	<u>227,400</u>	<u>-</u>	<u>532,930</u>	<u>82,639</u>	<u>1</u>	<u>1,501</u>	<u>1,510</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	82,639	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	227,400	-	227,400	-	-	1,500	1,500
Total disbursements	<u>227,400</u>	<u>-</u>	<u>227,400</u>	<u>82,639</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>305,530</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>10</u>
Cash and investments - ending	<u>\$ 1</u>	<u>\$ 248,322</u>	<u>\$ 1,055,598</u>	<u>\$ -</u>	<u>\$ 26,997</u>	<u>\$ 11,019</u>	<u>\$ 94,143</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Daleville Capital	Daleville Reserve	Daleville Excess	Park Twoson Bond	Park & New Brevini Cost of Issuance	Park & New Brevini Reserve	Brevini TIF Bond Fund
Cash and investments - beginning	\$ 5,414	\$ 274,039	\$ 93,335	\$ -	\$ 788	\$ 219,507	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	290,860	-	-	137,149	-	23	107,943
Total receipts	<u>290,860</u>	<u>-</u>	<u>-</u>	<u>137,149</u>	<u>-</u>	<u>23</u>	<u>107,943</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	107,921
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	263,188	-	34,626	137,149	-	22	-
Total disbursements	<u>263,188</u>	<u>-</u>	<u>34,626</u>	<u>137,149</u>	<u>-</u>	<u>22</u>	<u>107,921</u>
Excess (deficiency) of receipts over disbursements	<u>27,672</u>	<u>-</u>	<u>(34,626)</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>22</u>
Cash and investments - ending	<u>\$ 33,086</u>	<u>\$ 274,039</u>	<u>\$ 58,709</u>	<u>\$ -</u>	<u>\$ 788</u>	<u>\$ 219,508</u>	<u>\$ 22</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Mid-West Metals Capital	Nebo Road Construction	Nebo Road Capitalized Interest	TIF Trust	Storm Water	Totals
Cash and investments - beginning	\$ 3	\$ 1,882,867	\$ 270,139	\$ 556,441	\$ 229,142	\$ 53,241,588
Receipts:						
Taxes	-	-	-	-	-	137,639,578
Licenses and permits	-	-	-	-	-	103,461
Intergovernmental	-	-	-	-	-	26,324,922
Charges for services	-	-	-	-	-	7,786,569
Fines and forfeits	-	-	-	-	-	3,236,581
Utility fees	-	-	-	-	191,979	191,979
Other receipts	-	19	6	114,365	-	67,077,246
Total receipts	-	19	6	114,365	191,979	242,360,336
Disbursements:						
Personal services	-	-	-	-	70,381	61,052,267
Supplies	-	-	-	-	-	3,496,486
Other services and charges	-	-	-	-	-	11,691,210
Debt service - principal and interest	-	-	-	-	-	3,373,631
Capital outlay	-	-	-	-	-	833,790
Utility operating expenses	-	-	-	-	122,297	122,297
Other disbursements	-	1,670,801	82,639	-	-	165,252,111
Total disbursements	-	1,670,801	82,639	-	192,678	245,821,792
Excess (deficiency) of receipts over disbursements	-	(1,670,782)	(82,633)	114,365	(699)	(3,461,456)
Cash and investments - ending	\$ 3	\$ 212,085	\$ 187,506	\$ 670,806	\$ 228,443	\$ 49,780,132

DELAWARE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 574,458</u>	<u>\$ 2,311,277</u>

DELAWARE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Mun-Del Building Corporation	Renovations & Improvement Bond Costs	\$ 848,265	12/28/2009	6/28/2014
SRB Properties	Building Rental	<u>72,000</u>	2/1/2013	1/31/2020
Total of annual lease payments		<u>\$ 920,265</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Nebo Land Partners Project	\$ 2,500,000	\$ 125,000
General obligation bonds	Brevini Wind	2,195,000	134,750
General obligation bonds	Park One Raid Spur	2,965,000	224,428
General obligation bonds	Daleville	1,120,000	265,297
General obligation bonds	Morrison Road	1,268,000	246,328
General obligation bonds	Park One	1,190,000	212,050
General obligation bonds	Twoson 2010 Park Twoson	1,073,680	132,980
General obligation bonds	Mid West Metal	1,020,000	152,175
General obligation bonds	Bell Perch Bond	1,275,000	46,122
General obligation bonds	Magna Bond	1,770,000	244,525
General obligation bonds	EDIT 2013	6,275,000	978,430
General obligation bonds	Dannar	150,000	151,070
Notes and loans payable	Margaret Duncan Loan	12,319	6,003
Notes and loans payable	Abe McConnell Reconstruction	121,261	37,633
Notes and loans payable	911 Building	60,000	10,000
Notes and loans payable	Fairgrounds	123,750	13,750
Notes and loans payable	IBM Loan	<u>125,000</u>	<u>2,031</u>
Total governmental activities		<u>23,244,010</u>	<u>2,982,572</u>
Totals		<u>\$ 24,164,275</u>	<u>\$ 2,982,572</u>

DELAWARE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2013

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	\$ 3,345,318
Infrastructure	352,080,954
Buildings	46,011,051
Improvements other than buildings	1,097,630
Machinery, equipment, and vehicles	17,635,189
Total governmental activities	420,170,142
Total capital assets	\$ 420,170,142

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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, 2013. 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, 2013.

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 the 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 types 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 deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2013-003 to be material weaknesses.

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.


Paul D. Joyce, CPA
State Examiner

August 26, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTE

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

DELAWARE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

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
Department of Commerce				
Economic Development Cluster Economic Adjustment Assistance Park One Rail Spur	Direct grant	11.307	06-79-05416	\$ 977,688
Total - Department of Commerce				<u>977,688</u>
Department of Justice				
JAG Program Cluster Edward Byrne Memorial Justice Assistance Grant Program 2011 JAG Grant	Muncie Police Department	16.738	2011-DJ-BX-3230	5,741
Edward Byrne Memorial Justice Assistance Grant Program Prosecutor Drug Task Force	Indiana Criminal Justice Institute	16.738 16.738	2013 Drug Task Force	5,491 <u>20,233</u>
Total - JAG Program Cluster				<u>31,465</u>
Drug Court Discretionary Grant Program Drug Court	Indiana Judicial Center	16.585	2010 DC RX 0123	<u>73,547</u>
Residential Substance Abuse Treatment for State Prisoners RESPECT	Indiana Criminal Justice Institute	16.593	2009-CJ-BX-0052	<u>40,375</u>
Bulletproof Vest Partnership Program 2012 Bulletproof Vest	Direct grant	16.607	2013	<u>2,828</u>
Total - Department of Justice				<u>148,215</u>
Department of Transportation				
Highway Planning and Construction Cluster Highway Planning and Construction Jackson St. Bridge Replacement Tillotson Overpass Roundabout Sign Inventory Bridge Inspections STP 2012 PL 2012 PL 2013 Morrison Road	Indiana Department of Transportation	20.205 20.205 20.205 20.205 20.205 20.205 20.205 20.205 20.205 20.205 20.205	0710091 0902310 1006111 1006112 1006593 11803661 12804319 13803299 07100920 & 0501034	10,293 6,939 46,193 71,259 56,310 38,966 64,579 243,136 <u>12,012</u>
Total - Highway Planning and Construction Cluster				<u>549,687</u>
Highway Safety Cluster State and Community Highway Safety Dangerous Driving OPO Grant	Muncie City Police Department	20.600 20.600	1979 1495	1,560 <u>20,436</u>
Total - State and Community Highway Safety				<u>21,996</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Grant DUI Grant	Muncie City Police Department	20.601 20.601	2359 1396	1,287 <u>8,171</u>
Total Alcohol Impaired Driving Countermeasures Incentive Grants I				<u>9,458</u>
Total - Highway Safety Cluster				<u>31,454</u>
National Priority Safety Programs Juvenile DUI	Muncie City Police Department	20.616	2445	<u>5,460</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants 2013 Hazardous Material HMEP Planning	Indiana Department of Homeland Security	20.703	C44P-3-136B	<u>3,400</u>
Total - Department of Transportation				<u>590,001</u>

The accompanying note is 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, 2013
(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>Department of Health and Human Services</u>				
Public Health Emergency Preparedness	Indiana State Department of Health			
Bioterrorism Preparedness		93.069	2U90TP517024-11	22,143
Bioterrorism Preparedness		93.069	1 U 90TP000521-01	<u>6,005</u>
Total - Public Health Emergency Preparedness				<u>28,148</u>
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements HPP Cooperative Agreement	Indiana State Department of Health	93.074	13523061	<u>19,618</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance Cancer Prevention Control	Indiana State Department of Health	93.283	1 U 58 DP 003884-01	21,698
Centers for Disease Control and Prevention - Investigations and Technical Assistance NALBOH	NALBOH	93.283	5U38HM000512-03	<u>320</u>
Total - Centers for Disease Control and Prevention - Investigations and Technical Assistance				<u>22,018</u>
Child Support Enforcement	Indiana Department of Child Services			
Indirect Costs		93.563	2013	230,001
Prosecutor		93.563	2013	265,312
Clerk		93.563	2013	117,914
Court Costs		93.563	2013	90,612
Collection Incentives		93.563	2013	<u>268,007</u>
Total - Child Support Enforcement				971,846
ARRA - Child Support Incentives ARRA Incentives	Indiana Department of Child Services	93.563	2013	<u>39,390</u>
Total - Child Support Enforcement				<u>1,011,236</u>
Preventative Health and Health Services Block Grant Lean Six Sigmas	Direct grant	93.991	-	<u>961</u>
Total - Department of Health and Human Services				<u>1,081,981</u>
<u>Department of Homeland Security</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Hurricane Sandy Relief	Indiana Department of Homeland Security	97.036	315-REQA-1040	<u>10,995</u>
Emergency Management Performance Grants	Indiana Department of Homeland Security			
2011 EMPG Grant		97.042	C44P-3-070B	4,054
Emergency Management		97.042	C44P-3-249BA	<u>55,182</u>
Total Emergency Management Performance Grants				<u>59,236</u>
Homeland Security Grant Program	Indiana Department of Homeland Security			
State EDOD Task Force 2011		97.067	C44P-2-301A	9,893
2011 Homeland Security		97.067	C44P-2-246A	29,981
2011 Homeland Security		97.067	C44P-2-254A	<u>41,667</u>
Total - State Homeland Security Program (SHSP)				<u>81,541</u>
Total - Department of Homeland Security				<u>151,772</u>
Total federal awards expended				<u>\$ 2,949,657</u>

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

DELAWARE COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the 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.

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Qualified as to Regulatory Basis
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
11.307	Economic Adjustment Assistance Highway Planning and Construction Cluster

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 2013-001 - INTERNAL CONTROLS AND COMPLIANCE OVER FINANCIAL TRANSACTIONS AND REPORTING

We noted several deficiencies in the internal control system of the County related to financial transactions and reporting. We believe the following deficiencies constitute material weaknesses:

1. Preparing Financial Statements: Effective internal control over financial reporting involves the identification and analysis of the risks of material misstatement to the County's audited financial statement and then determining how those identified risks should be managed. The County has failed to design effective controls over the preparation of the financial statement to prevent or detect material misstatements, including notes to the financial statement.

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2. **Monitoring of Controls:** Effective internal control over financial reporting requires the Board of County Commissioner's to monitor and assess the quality of the County's system of internal control. The Board of County Commissioners have not performed either an ongoing or separate evaluation of their system of internal controls. The failure to exercise their oversight responsibility place the County at risk that controls may not be designed or operating effectively to provide reasonable assurance that controls will prevent or detect material misstatements in a timely manner. Additionally, the Board of County Commissioners have no process to identify or communicate corrective actions to improve controls.

3. **Redevelopment:** There have been no controls established over the trust accounts held by the Redevelopment Commission. There are currently 24 trust accounts held for redevelopment accounts. Some of these trust accounts statements are received by the Redevelopment Commission, some are received by the County Auditor, some are sent to the former President of the Redevelopment Commission, and some are sent to the company receiving the bond revenues. There is no comprehensive review of these accounts performed and therefore, they are not properly monitored. Additionally, not all claims are reviewed by the Redevelopment Commission prior to payment and some claims presented did not contain adequate supporting documentation.

The failure to establish controls over financial transactions and reporting resulted in errors to the financial statement as follows:

- Two funds that were included in the County Auditor's Fund Ledger were also added by the Redevelopment Commission causing receipts to be overstated by \$1,130,500 and disbursements to be overstated by \$62,582.

 - Several bond and interest trust funds held by the Redevelopment Commission did not report their receipts or bond payments causing both receipts and disbursements to be understated by \$876,800.
4. **Treasurer's Office -** There were not controls established to determine that the County Treasurer was properly reconciled to the County Auditor's Office or that all accounts were included in the reconciliation. The controls over cash receipts were not properly implemented. Of the 60 receipts tested, 7 receipts could not be tested to determine if deposits were intact due to inadequate classification of receipts or deposit slips not retained for audit. Additionally, adjustments were made to tax collections subsequent to the day of collection based on reports provided by the software vendor. No explanation for or detail of these adjustments was obtained by the County Treasurer's Office. Tax duplicates were not prepared until requested for audit and resulted in unexplained differences between the County Auditor's and County Treasurer's records. A difference of \$247,354 existed at December 31, 2013, between the amount reported in the records and the net bank balance. Due to the condition of the records, the reason for this difference could not be identified.

The failure to establish these controls resulted in the following errors to the financial statement:

- Receipts and ending cash balance were overstated by \$7,774,194 for excise tax and homestead exemptions that were incorrectly included in the County Treasurer's Cash Book.

- Receipts and ending cash balance were understated by \$728,122 for excise tax funds not included in the County Treasurer's Cash Book.

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Audit adjustments were proposed, accepted by the County, and made to the financial statement presented in this report.

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

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) (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10)

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 2013-002 - INTERNAL CONTROL AND COMPLIANCE OVER
THE 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.

The SEFA presented for audit did not properly reflect federal expenditures of the county, state, and local grants totaling \$397,479 were incorrectly included on the schedule. Federal expenditures totaling \$329,354 were omitted from the schedule in error and other miscellaneous errors caused the schedule to be overstated by \$24,904.

The County approved and made the necessary adjustments to correct these errors.

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

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 subrecipient, 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 subrecipients 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."

Section III - Federal Award Findings and Questioned Costs

***FINDING 2013-003 - ECONOMIC ADJUSTMENT ASSISTANCE -
INTERNAL CONTROLS OVER REPORTING***

Federal Agency: Department of Commerce
Federal Program: Economic Adjustment Assistance
CFDA Number: 11.307
Federal Award Number and Year (or Other Identifying Number): 06-79-05416
Pass-Through Entity: Direct

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and reporting compliance requirements. The failure to establish an effective internal control system places the County at risk of noncompliance with the

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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.

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. Noncompliance 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 the compliance requirements noted above that have a direct and material effect to the program.

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AUDITEE PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.



May 16, 2014

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding 2013-004 – 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 Year: 2013: 038-CDBG-10-SUB Pass-Through Entity: Indiana Housing and Community Development Program Contact Person: Brad Bookout, Director, Delaware County Redevelopment Commission. (765) 751-9133

Corrective Action Plan

The County has established a segregation of duties that allows the grant documents to be housed in the office of the Delaware County Redevelopment Commission. The Director of the Commission also serves as the Grant Contract Administrator and is responsible for all duties relating to the grant agreement and compliance requirements that have a direct material effect on the program. The Administrator reviews the grant agreement quarterly on behalf of the County to ensure that all compliance and requirements of the grant are met. The Administrator is also available to provide information and updates to IEDC in the event that they select to carry out a monitoring review and evaluation of the grant.

Furthermore, the Director of the Commission also works cooperatively with and oversees the selected certified Community Development Block Grant Program (CDBG) - Office of Community and Rural Affairs (OCRA) Grant Administrator (Beumer Consulting, LLC) that is responsible for all reporting and compliance of the grant. This oversight is considered the internal control system to ensure compliance with the grant agreement. These controls will remain in place for this grant until December 31, 2016 which is the final expiration date for the grant.

If you have questions, please do not hesitate to reach out to me.

Sincerely yours,

Brad Bookout

Delaware County Redevelopment Commission Director



JOHN B. DORER
DELAWARE COUNTY TREASURER

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

765-747-7808
FAX 765-213-1275
jdorer@co.delaware.in.us

CORRECTIVE ACTION PLAN—FINDING 2013-001

The Delaware County Treasurer's office has specifically addressed some issues presented in the preliminary audit report through a response provided in a separate document. We offer the following corrective action plan addressing Finding 2013-001—Internal Controls and Compliance over Financial Transactions and Reporting.

Our new head bookkeeper was in place in late-April 2013. Through her learning experience, she has been diligent in correcting issues as they are identified regarding posting or balance discrepancies and we are confident she will continue with that due diligence.

Regarding the reconciliation of fund ledger balances to the cash book, the head bookkeeper is again working diligently to reconcile the balances. On the financial side of the software system, the Treasurer's assistant bookkeeper and the Auditor's head bookkeeper reconcile the fund sheets on a monthly basis. We have implemented a more efficient plan to be certain our bank accounts are reconciled monthly with our bank statements. We have also initiated a more effective plan for filing bank receipts.

With respect to the excise funds/BMV bank account not being included in the cash book, we have remedied the issue and that bank account is now part of the cash book.

To summarize, we make every effort to be efficient and effective with our procedures and practices and take action immediately as we become aware of any discrepancy. We will continue to work with record-keeping aspects, to include proper interaction with our software provider, our IT department, and the Auditor's office to ensure the reliability of all financial information that is the responsibility of the Treasurer's office.

Sincerely,

A handwritten signature in black ink that reads "John B. Dorer".

John B. Dorer
Treasurer Delaware County



JOHN B. DORER
DELAWARE COUNTY TREASURER

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RESPONSE TO 2013 PRELIMINARY AUDIT FINDINGS

The Delaware County Treasurer's office works diligently to properly record and account for the many and varied transactions entrusted to the county through the Treasurer's office. Effective in late-April 2013, a new head bookkeeper assumed the position and was charged with responsibilities to research and rectify bookkeeping errors that existed at that time, due both in part to the prior bookkeeper's lack of understanding of the data system and in large part to the data system itself. To that end, our bookkeepers have navigated through many circumstances to investigate discrepancies in balances, often including making a barrage of necessary inquiries and requests to the Nikish data representatives.

The new head bookkeeper and the Treasurer have also been proactive in consulting when appropriate with SBOA representatives and, as issues have been identified, have acted immediately to address and remedy those issues.

Nonetheless, there remain areas in which recording errors are discovered and for which answers are sought. We, therefore, respond to the following items addressed in our SBOA audit for 2013 and appreciate the opportunity to explain what we are doing, or have done to position the office for more efficient operation going forward.

Regarding the finding that controls were not in place to properly reconcile to the Auditor's office and to include all accounts in the reconciliation:

The Treasurer's office has initiated a better way to collect and process quietus receipts. A dedicated cashier station has been established for quietus collections, with only one cashier having the responsibility for any given day to receive quietuses. This has been done to provide a cleaner and clearer cut definition of deposits. The Treasurer requires that a tape of the cash on each transaction be attached to the quietus, and we are monitoring to see that the cashiers indicate a breakdown of the transaction: amounts of cash, checks, and EFTs.

Regarding the finding that there was no explanation for, or detail of, adjustments made to tax collection based on reports provided by the software vendor:

In June of this year, we initiated a requirement with the software vendor (Nikish) to provide full details and explanations on any adjustments they make. While the vendor agreed to comply, they have been hit and miss, and we continue to remind the representatives of their responsibility.

Regarding the finding that receipts and ending cash balance were overstated by \$7,774,194 for excise tax and homestead exemptions that were incorrectly included in the treasurer's cash book:

Head Bookkeeper Tonya Dunsmore, in a June 4, 2014 message to SBOA Representative Theresa Alexander, explained that two record-keeping errors, both in December 2013, account for the discrepancy: 1) Bookkeeper did not subtract the settled Cedit Homestead amount (\$2,533,636.05) from the cash book; once realized, the bookkeeper corrected and Treasurer's office records show the amount coming out on May 1, 2014, in time for Spring 2014 settlement. 2) Bookkeeper did not subtract the settled Aircraft, Auto Rental, Vehicle and Boat Excise (totaling \$5,240,622.20) from the cash book; once realized, the correction was made May 21, 2014, in time for Spring 2014 settlement.

Regarding the finding that financial records presented for audit were incomplete and not reflective of the activity of the Treasurer's tax collections and the discrepancies addressed:

This has been an ongoing issue with our data software provider (Nikish). We have met repeatedly with our IT department and the software representatives. IT has identified that reports given to the Auditor's office and the same reports generated for the Treasurer's office differ. We will continue to work with the software company to remedy the issue.

Regarding the finding that the cash book prepared by the Treasurer's office did not include the bank account in which excise tax is deposited by the Bureau of Motor Vehicles:

The bookkeepers became aware of this discrepancy after spring settlement 2014 and we have added this information to the cash book, effective August 1, 2014.

We fully recognize our responsibility as an integral part of the county's fiscal arm and note that, as we have identified issues over the past months, we have worked to reconcile any record-keeping discrepancies and implement procedures to remedy them. In the interest of continuing education, both bookkeepers attended this year's annual ICTA conference in August, so that they could experience the sessions first-hand.

We genuinely appreciate the cooperation that has been extended by State Board of Accounts representatives, who have assisted us through the past several months by answering our questions as we have asked. We pledge to be proactive in seeking available resources that will further help us to identify issues and remedy them in an effective manner.

In conclusion, we continue to work cooperatively with the Auditor's office, our IT department, and our data software company to most efficiently serve our constituents.

Sincerely,



John B. Dorer
Delaware County Treasurer



**DELAWARE
COUNTY
COMMISSIONERS**

James King
District #1

Sherry K. Riggins
District #2

Larry W. Bledsoe, Jr.
District #3

Patricia Lackey
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An Equal Opportunity Employer

DATE: September 2, 2014
TO: State of Indiana State Board of Accounts
RE: 2013 Corrective Action Plan

Please find the actions the Delaware County Commissioners will attempt to implement pursuant to the following findings;

Finding 2013-001-Internal Controls and Compliance Over Financial Transactions and Reporting

1 & 2)

Noting that the Delaware County Auditor is an elected official the Delaware County Commissioners will still request to be a part of and work closer with the Auditor's office where financial reporting is concerned.

3)

The problems associated with the Delaware County Redevelopment Commission should be alleviated now that Donna Patterson, Auditor Settlement Clerk, has been assigned as their treasurer.

4)

Noting that the Delaware County Treasurer is also an elected official the Delaware County Commissioners will begin requesting copies of reconciled reports between the Auditor's Office and the Treasurer's Office.

The Delaware County Commissioners are hopeful these practices will ensure compliance of the above four (4) items targeted by the State Board of Accounts in their 2013 Corrective Action Plan.

Respectfully,

James King, President

JK/pl



Mr. Bill Vinson
District Office
State Board of Accounts
100 West Main Street
Muncie, Indiana 47305

August 29, 2014

Re: Response to Findings 2013-001 and 2013-003

Dear Mr. Vinson,

On behalf of the Delaware County Redevelopment Commission, please allow this letter to serve as the formal response to the 2013 Indiana State Board of Accounts Annual Audit.

Finding 2013-001 – Internal Controls and Compliance over Financial Transactions and Reporting

Corrective Action: The Commission's Treasurer is the fiscal officer of the unit that established the Commission per IC 36-7-14-8(b) as amended through SEA 118-2014. All records for 2014 are now required to be kept by the Auditor's Office of Delaware County and annually will be reviewed by the Redevelopment Commissions independent financial advisors.

Finding 2013-003 – Economic Adjustment Assistance – Internal Controls over Reporting

Federal Agency: Department of Commerce
Federal Program: Economic Adjustment Assistance
CFDA Number: 11.307
Federal Award Number and Year: EDA Project 06-79-05416 – 2013

Corrective Action: Reports will be signed by the President of the County Commissioners

If you have any questions regarding this response, please do not hesitate to contact me.

Sincerely,

Brad Bookout
Director, Delaware County Redevelopment Commission



JUDY RUST
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jrust@co.delaware.in.us

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Muncie, Indiana 47305
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Corrective Action Plan

FINDING 2013-002 INTERNAL CONTROL AND COMPLIANCE OVER THE SCHEDULE OF FEDERAL EXPENDITURES

A spreadsheet record has been implemented to track the Federal Grant monies separately as the monies are received. CFDA numbers will be located with the name of the grant for additional identification. Grant funds are now identified in the funds ledger by CFDA numbers.

This corrective action was put in place for the 2014 calendar year.


Judy Rust, Delaware County Auditor

Dated: August 28, 2014

OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.