

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

AUDIT REPORT

OF

COUNTY STORM WATER UTILITY

DELAWARE COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

08/26/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Storm Water Board	Larry Bledsoe	01-01-10 to 12-31-11
President of the County Council	Christopher Matchett James King	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Todd Donati	01-01 10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited the records of the County Storm Water Utility for the period from January 1, 2010 to December 31, 2010, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Delaware County for the year 2010.

STATE BOARD OF ACCOUNTS

July 5, 2011

COUNTY STORM WATER UTILITY
DELAWARE COUNTY
AUDIT RESULT AND COMMENT

STORM WATER EXPENDITURES

In 2010, the Delaware County Storm Water Utility paid \$1,000 to sponsor the Longest Drive Golf Program.

Indiana Code 8-1.5-5-8 states:

"The board may fix and set aside:

- (1) revenues of the department necessary for reasonable and proper operation and maintenance;
- (2) revenues for a proper and adequate depreciation account; and
- (3) revenues to be applied to the payment of the principal and interest of the authorized bonds."

COUNTY STORM WATER
DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 5, 2011, with Todd Donati, President of the Board of County Commissioners and Storm Water Board member; and Larry Bledsoe, President of the Storm Water Board.