

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DELAWARE COUNTY

January 1, 2019 to December 31, 2019



FILED
12/22/2020

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-9
Notes to Financial Statement	10-15
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-59
Schedule of Payables and Receivables	60
Schedule of Leases and Debt	61
Schedule of Capital Assets.....	62
Other Reports.....	63

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Steven G. Craycraft	01-01-19 to 12-31-20
County Treasurer	Edward E. Carroll Jr.	01-01-19 to 12-31-20
Clerk of the Circuit Court	Rick Spangler	01-01-19 to 12-31-20
County Sheriff	Tony Skinner	01-01-19 to 12-31-20
County Recorder	Melanie Marshall	01-01-19 to 12-31-20
President of the Board of County Commissioners	Sherry Riggin Shannon Henry	01-01-19 to 12-31-19 01-01-20 to 12-31-20
President of the County Council	Ronald Quakenbush Scott Alexander	01-01-19 to 12-31-19 01-01-20 to 12-31-20



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, 2019, and the related notes to the financial statement as listed in the Table of Contents.

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 the 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 from 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 to 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, 2019.

Opinion on Regulatory Basis of Accounting

In our opinion, 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, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


Other Matters

Other Information

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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 17, 2020, 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 solely 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 effectiveness of the County's 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.


Paul D. Joyce, CPA
State Examiner

December 17, 2020

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, 2019

Fund	Cash and Investments			Cash and Investments	
	01-01-19	Receipts	Disbursements	12-31-19	
After Settlement Collections	\$ 3,800,551	\$ 3,674,179	\$ 3,800,551	\$ 3,674,179	
Sheriff's Inmate Trust	99,118	686,962	586,440	199,640	
Jail Commissary	45,411	242,945	222,526	65,830	
Clerk's Trust	408,924	5,570,604	4,587,030	1,392,498	
General	4,983,419	33,581,966	32,053,113	6,512,272	
Accident Report	16,286	10,494	12,150	14,630	
Campaign Finance Enforcement - County	1,750	-	-	1,750	
CEDIT County Share	1,984,413	5,396,337	4,636,177	2,744,573	
Child Advocacy	500	-	-	500	
City and Town Court Costs	981	13,770	13,671	1,080	
Clerk's Records Perpetuation	178,575	52,370	10,624	220,321	
Community Corrections	143,706	784,494	846,973	81,227	
Community Transition Program	71,551	6,575	23,204	54,922	
Congressional School Interest	680	708	365	1,023	
Congressional School Principal	18,236	-	-	18,236	
Sales Disclosure - County Share	8,778	14,665	7,353	16,090	
Cumulative Bridge	2,936,292	2,032,650	2,783,284	2,185,658	
Cumulative Building	75,631	225	1,489	74,367	
Drug Free Community	64,072	30,961	-	95,033	
Electronic Map Generation	42,331	123,049	59,008	106,372	
Emergency Planning/Right To Know	30,971	6,640	18,818	18,793	
Statewide 911	966,509	917,127	696,087	1,187,549	
Firearms Training	18,586	16,908	16,069	19,425	
Health	352,981	897,127	806,100	444,008	
Identification Security Protection	24,186	17,229	-	41,415	
Excess Tax Levy	-	46,663	-	46,663	
Local Health Maintenance	298,685	72,672	64,153	307,204	
Local Road and Street	763,024	841,241	988,188	616,077	
LOIT Public Safety	893,134	2,086,505	2,300,472	679,167	
MVH Restricted	-	2,236,470	1,465,510	770,960	
Misdemeanant	184,229	84,954	88,609	180,574	
Motor Vehicle Highway	2,084,331	2,729,217	3,609,728	1,203,820	
Planning and Zoning Impact	36,386	67,213	42,767	60,832	
Plat Book	100,268	51,326	8,759	142,835	
Rainy Day	609,021	500,150	500,145	609,026	
Reassessment - 2015	242,146	432,630	505,069	169,707	
Recorder's Records Perpetuation	611,772	299,982	207,055	704,699	
Sex and Violent Offender Administration	16,606	6,541	6,022	17,125	
Sheriff's Pension Trust	11,223	150,445	111,902	49,766	
Supplemental Public Defender Services	72,961	36,441	23,138	86,264	
Surplus Tax	418,315	104,040	99,471	422,884	
Surveyor's Corner Perpetuation	139,755	87,082	75,095	151,742	
Tax Sale Redemption	2,927	913,076	908,703	7,300	
Tax Sale Surplus	2,764,305	1,971,757	2,643,556	2,092,506	
Unsafe Building	24,693	-	3,500	21,193	
Court Appointed Special Advocate (CASA)	35,984	256,715	246,239	46,460	
GAL/CASA	25	-	-	25	
Auditors Ineligible Deductions	286,497	2,809	111,067	178,239	
County Elected Officials Training	55,897	17,278	4,703	68,472	
Juvenile Probation Administrative	81,711	2,488	-	84,199	
Supplemental Adult Probation Services	268,666	243,448	211,098	301,016	
Supplemental Juvenile Probation Services	22,910	2,633	3,817	21,726	
Alternative Dispute Resolution	52,608	9,300	16,597	45,311	

DELAWARE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Drain Construction/Reconstruction	2,191	-	-	2,191
Drainage Maintenance	1,271,327	579,252	829,198	1,021,381
Payroll Clearing	302,707	21,604,970	21,600,777	306,900
Settlement	-	112,174,716	112,174,716	-
Wheel Tax / Surtax Combined	353,738	1,041,054	928,164	466,628
Wheel Tax	762	2,537,733	2,538,359	136
CVET Agency	-	738,101	738,101	-
Weed Lien Collections	-	43,773	43,773	-
Sewage Collections	-	189,471	189,471	-
Financial Institution Tax	-	1,261,534	1,261,534	-
LIT Property Tax Relief	44,417	5,195,891	5,244,552	(4,244)
State Fines and Forfeitures	1,938	7,646	9,508	76
Infraction Judgements	10,892	186,923	184,996	12,819
Special Death Benefit	367	5,032	5,398	1
Sales Disclosure - State Share	1,200	14,655	14,920	935
Coroners Training & Con't Education	1,418	16,803	17,210	1,011
Interstate Compact - State Share	68	1,026	1,031	63
Mortgage Recording Fees - State Share	628	7,328	7,320	636
DLGF Homestead Property Database	62	27	62	27
Sex and Violent Offender Admin - State	53	727	780	-
Child Restraint Violations Fines	25	2,725	2,675	75
Inheritance Tax	89,962	-	-	89,962
Education Plate Fees Agency	375	1,575	1,594	356
Riverboat Revenue Sharing	-	697,074	697,074	-
Innkeepers Tax Collections	17,249	772,105	769,927	19,427
LOIT Special Distribution	13,339	-	-	13,339
LIT Certified Shares	-	12,465,873	12,465,873	-
LIT Public Safety	-	5,194,114	5,194,114	-
LIT EDIT	-	8,313,426	8,313,426	-
93.563 Prosecutor PCA	32,364	11,284	9,995	33,653
93.563 Title IV-D Incentive	136,674	45,688	42,542	139,820
93.563 Prosecutor IV-D Incentive-Post Oct '99	98,946	68,744	66,184	101,506
93.563 Clerk IV-D Incentive-Post Oct '99	67,385	45,688	15,623	97,450
Community Corrections User"s Fees	263,724	910,036	1,002,372	171,388
Pretrial Diversion	173,084	127,826	143,844	157,066
County Law Enforcement Con"t Ed	29,882	2,615	129	32,368
GAL CASA User"s Fees	565	-	-	565
Jury Fees	7,051	10,726	2,402	15,375
Coroner"s Copy Fees	4,702	760	1,170	4,292
Co. Offender Transportation	6,583	1,026	-	7,609
EMS Donations	1,380	800	-	2,180
DCHD Donation	2,515	-	-	2,515
Sheriff Donation	35,579	25,220	19,323	41,476
Fallen Heroes Memorial	2,408	-	-	2,408
Magna TIF Bond	1,934,280	829,009	1,869,269	894,020
Daleville TIF Bond	474,816	858,340	728,235	604,921
Morrison Road TIF	4,850,151	963,915	1,158,697	4,655,369
Park One TIF	36,369	37,320	51,629	22,060
Magna Industrial TIF	345,603	124,678	272,505	197,776
I-69 TIF	18,046	7,646	20,301	5,391
AG Park TIF	30,886	14,464	2,500	42,850
New Brevini TIF	740,030	116,148	515,108	341,070
Park Brevini TIF	81,337	59,288	2,094	138,531

DELAWARE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Park Save-A-Lot TIF	405,915	321,706	269,295	458,326
Park Twoson TIF	137,359	324,278	299,498	162,139
Bell Perch TIF	133,966	68,813	110,459	92,320
Midwest Metal TIF	687,452	337,535	430,673	594,314
PLR TIF	999,554	540,379	1,117,229	422,704
New Twoson TIF	3,147	7,116	6,705	3,558
Nebo Road TIF	495,045	169,973	113,621	551,397
Reserve Brevini Bond	224,256	-	-	224,256
Reserve Bell Perch Bond	31,760	-	-	31,760
Employees Benefit Trust	756,352	5,196,045	5,228,793	723,604
Public Health Vaccine	128,124	109,642	104,892	132,874
EMA Hazardous Clean-Up	12,753	4,564	237	17,080
Insurance Recovery	108,674	133,452	102,278	139,848
Emergency Management Donations	11,736	6,000	14,441	3,295
Police Equipment	15,470	65,299	46,642	34,127
Drug Abuse Resistance ED	592	-	-	592
EMS Pension Supplement	234,764	126,000	73,430	287,334
EMS Capital Improvement	205,558	240,000	230,972	214,586
Delaware County Fair & Expo	69,654	275,402	272,238	72,818
Animal Welfare	626	-	-	626
County Medical Inmate Care	27,574	22,012	42,780	6,806
EMS Ambulance Replacement	148,012	154,598	168,272	134,338
TMA Audit	308,357	806,369	347,085	767,641
Project Hoosier Safety	70,983	6,500	582	76,901
EMS Medical Supplies	38,734	194,697	186,548	46,883
Delaware County Employee Longevity	225,397	523,132	453,900	294,629
Tax Sale Administration	148,048	91,211	140,308	98,951
Emergency Comm Center Cap Improvement	34,700	10,000	-	44,700
Security Deposits	22,599	-	-	22,599
CFDA#93.283 NOLBOH	1,771	-	-	1,771
CFDA 16.922 Interdiction	244	-	-	244
For Div Dgru Crt Grant	12,218	20,000	18,454	13,764
Juvenile DUI Grant	4,188	35,750	40,689	(751)
Emergency Management Grant	13,291	-	-	13,291
Childhood Obesity Grant	2,095	-	2,095	-
2006 DHS Exercise	5,484	-	-	5,484
CFDA11.558 GIS	717	-	-	717
Local Health Trust	155,806	47,749	27,321	176,234
A6-10-MIN-18 DCHD I	7,770	-	7,770	-
Court Administrator Translator	338	2,304	2,919	(277)
Co. Juv. Pro. Positive Action Program	2,384	-	-	2,384
DTF Imprest	5,808	31,215	29,413	7,610
Sheriff Law Enforcement Continuing Ed	9,337	416	5,483	4,270
Sheriff Seizure	1,437	-	-	1,437
Prosecutor Seizure	59,907	60	46,357	13,610
Probation Trust	2,710	-	-	2,710
Park One Bond and Interest	34,860	211,667	209,400	37,127
Park One Reserve	170,000	3,532	3,532	170,000
Park & New Brevini Reserve	220,952	4,754	4,833	220,873
Nebo Road Construction	32,332	393	30,120	2,605
Nebo Land Partners	89,975	176,201	178,630	87,546
CFDA 93.074 Health	(334)	27,176	26,805	37
JDAI Grant	16,197	40,423	25,304	31,316

DELAWARE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
MEDSTAT Off-Rd Ambulance	58	-	-	58
Park Twoson Bond 2014	253	351,525	351,331	447
Delphi Cred	1,847,212	-	431,278	1,415,934
ABB Cred	4,725,948	1,270,112	2,019,591	3,976,469
Concentrix Corp TIF	63,785	-	48,250	15,535
Daleville Shell Building	205,000	-	-	205,000
Daleville Bond Reserve	378,861	-	-	378,861
Daleville Bond Capital	34,876	-	21,586	13,290
Morrison Rd Reserve 2015	453,681	-	-	453,681
Morrison Rd Capital 2015	2,547,574	-	855,396	1,692,178
PRL Reserve 2015	274,500	-	-	274,500
PRL Capital 2015	317,927	-	34,250	283,677
Tax Sale Holding	-	521,487	272,862	248,625
EMS Overtime Replacement	6,320	9,969	13,850	2,439
Weights & Measures Fines	8,781	5,600	-	14,381
CFDA#93.074 EB	3,278	-	-	3,278
Park and New Brevini	1,761	152,627	151,375	3,013
CFDA #93.268 Immunization Grant	(10,287)	33,612	24,220	(895)
Family Court Project	25,274	-	20,041	5,233
CASA Capacity Building Grant	30,033	44,486	48,450	26,069
Drug Prosecution	5,414	-	4,771	643
GAL/CASA Donation	9,847	32,889	32,424	10,312
Veteran"s Affairs Donation	9,241	18,202	24,341	3,102
EMS Hazmat Supply	15,825	62,000	59,673	18,152
JAG Grant 2016-DJ-BX-0535	4,862	-	4,862	-
CASA J-Cat Pilot Project	18,228	45,000	21,993	41,235
Nebo Rd. Land Partners Bond Fund	8	210,750	210,750	8
Convention & Tourism	571,127	786,662	708,504	649,285
2017-DJ-BX-0562 2017 JAG Sheriff	11,797	-	9,289	2,508
CFDA #93.586 Juv Crt Family Recovery	-	14,818	23,981	(9,163)
Bridge St Comm Crossing Grant	250,000	-	250,000	-
Highway St Comm Crossing Grant	130,758	-	130,758	-
Health Environmental Enforcement	-	7,790	271	7,519
Pass Thru Grant Monies	-	38,118	38,118	-
CFDA 93.069 Pub Health Preparedness	-	2,323	2,786	(463)
IN Homeland Sec Foundation-EMA	-	2,741	2,741	-
Juv Court Fam Recovery Crt Reform	-	5,439	5,439	-
Family Recovery Court Grant	-	38,800	2,480	36,320
SR 67 Corridor	-	9,219	-	9,219
69/28 Gaston	-	70	-	70
JAG Grant 2018-DJ-BX-0830	-	11,145	-	11,145
CFDA 93.7888 Opioid Response	-	60,000	-	60,000
Del Co Drugfree Comm	-	3,000	-	3,000
Cir Court Incentives and Sanctions	-	1,500	-	1,500
Storm Water	529,636	188,413	481,009	237,040
Storm Water Fines	1,200	200	-	1,400
Totals	<u>\$ 56,849,021</u>	<u>\$ 258,910,696</u>	<u>\$ 261,311,543</u>	<u>\$ 54,448,174</u>

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

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the 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 include the following sources:

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

Licenses and permits. Amounts received from businesses, occupations, or nonbusiness 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 the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received 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. Amounts received from charges for current services.

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

E. Disbursements

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

Personal services. Amounts disbursed 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. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for 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. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but 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, make transfers 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 amounts 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 amounts 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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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, the following: 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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS 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
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being setup for reimbursable grants and one tax fund that had the deficit resolved in January 2020. Reimbursements for expenditures made by the County were not received by December 31, 2019.

Note 8. Other Postemployment Benefits

The County provides health insurance benefits to eligible retirees and their spouses. 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.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units 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 County's Annual Financial Report 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 other 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, 2019

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General
Cash and investments - beginning	\$ 3,800,551	\$ 99,118	\$ 45,411	\$ 408,924	\$ 4,983,419
Receipts:					
Taxes	-	-	-	-	17,693,351
Licenses and permits	-	-	-	-	60,660
Intergovernmental receipts	-	-	-	-	6,673,386
Charges for services	-	-	-	-	4,376,710
Fines and forfeits	-	-	-	-	298,504
Utility fees	-	-	-	-	-
Other receipts	3,674,179	686,962	242,945	5,570,604	4,479,355
Total receipts	3,674,179	686,962	242,945	5,570,604	33,581,966
Disbursements:					
Personal services	-	-	-	-	21,629,861
Supplies	-	-	-	-	913,200
Other services and charges	-	-	-	-	6,820,806
Debt service - principal and interest	-	-	-	-	355,288
Capital outlay	-	-	-	-	125,686
Utility operating expenses	-	-	-	-	-
Other disbursements	3,800,551	586,440	222,526	4,587,030	2,208,272
Total disbursements	3,800,551	586,440	222,526	4,587,030	32,053,113
Excess (deficiency) of receipts over disbursements	(126,372)	100,522	20,419	983,574	1,528,853
Cash and investments - ending	\$ 3,674,179	\$ 199,640	\$ 65,830	\$ 1,392,498	\$ 6,512,272

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Accident Report	Campaign Finance Enforcement - County	CEDIT County Share	Child Advocacy	City and Town Court Costs
Cash and investments - beginning	\$ 16,286	\$ 1,750	\$ 1,984,413	\$ 500	\$ 981
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	4,627,017	-	-
Charges for services	-	-	648,205	-	-
Fines and forfeits	9,228	-	-	-	13,770
Utility fees	-	-	-	-	-
Other receipts	1,266	-	121,115	-	-
Total receipts	10,494	-	5,396,337	-	13,770
Disbursements:					
Personal services	-	-	-	-	-
Supplies	4,774	-	-	-	-
Other services and charges	2,216	-	4,636,177	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	5,160	-	-	-	13,671
Total disbursements	12,150	-	4,636,177	-	13,671
Excess (deficiency) of receipts over disbursements	(1,656)	-	760,160	-	99
Cash and investments - ending	\$ 14,630	\$ 1,750	\$ 2,744,573	\$ 500	\$ 1,080

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 178,575	\$ 143,706	\$ 71,551	\$ 680	\$ 18,236
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	784,494	2,750	-	-
Charges for services	-	-	3,825	-	-
Fines and forfeits	51,125	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	1,245	-	-	708	-
Total receipts	52,370	784,494	6,575	708	-
Disbursements:					
Personal services	-	832,906	23,204	-	-
Supplies	-	1,227	-	-	-
Other services and charges	1,315	12,840	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	9,309	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	365	-
Total disbursements	10,624	846,973	23,204	365	-
Excess (deficiency) of receipts over disbursements	41,746	(62,479)	(16,629)	343	-
Cash and investments - ending	\$ 220,321	\$ 81,227	\$ 54,922	\$ 1,023	\$ 18,236

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Building	Drug Free Community	Electronic Map Generation
Cash and investments - beginning	\$ 8,778	\$ 2,936,292	\$ 75,631	\$ 64,072	\$ 42,331
Receipts:					
Taxes	-	1,499,573	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	215,900	-	-	-
Charges for services	-	316,563	-	-	87,228
Fines and forfeits	14,665	-	-	30,961	35,821
Utility fees	-	-	-	-	-
Other receipts	-	614	225	-	-
Total receipts	14,665	2,032,650	225	30,961	123,049
Disbursements:					
Personal services	-	1,062,461	-	-	-
Supplies	-	351,262	1,489	-	420
Other services and charges	7,348	111,788	-	-	56,452
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,226,733	-	-	2,136
Utility operating expenses	-	-	-	-	-
Other disbursements	5	31,040	-	-	-
Total disbursements	7,353	2,783,284	1,489	-	59,008
Excess (deficiency) of receipts over disbursements	7,312	(750,634)	(1,264)	30,961	64,041
Cash and investments - ending	\$ 16,090	\$ 2,185,658	\$ 74,367	\$ 95,033	\$ 106,372

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Emergency Planning/Right To Know	Statewide 911	Firearms Training	Health	Identification Security Protection
Cash and investments - beginning	\$ 30,971	\$ 966,509	\$ 18,586	\$ 352,981	\$ 24,186
Receipts:					
Taxes	-	-	-	399,886	-
Licenses and permits	-	-	-	196,687	-
Intergovernmental receipts	6,640	-	-	47,459	-
Charges for services	-	917,127	-	252,519	-
Fines and forfeits	-	-	16,350	-	17,229
Utility fees	-	-	-	-	-
Other receipts	-	-	558	576	-
Total receipts	6,640	917,127	16,908	897,127	17,229
Disbursements:					
Personal services	-	523,357	-	697,522	-
Supplies	7,779	-	15,987	12,734	-
Other services and charges	11,039	151,482	82	78,657	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	8,348	-	1,283	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	12,900	-	15,904	-
Total disbursements	18,818	696,087	16,069	806,100	-
Excess (deficiency) of receipts over disbursements	(12,178)	221,040	839	91,027	17,229
Cash and investments - ending	\$ 18,793	\$ 1,187,549	\$ 19,425	\$ 444,008	\$ 41,415

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Excess Tax Levy	Local Health Maintenance	Local Road and Street	LOIT Public Safety	MVH Restricted
Cash and investments - beginning	\$ -	\$ 298,685	\$ 763,024	\$ 893,134	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	46,663	72,672	841,241	147,316	2,049,030
Charges for services	-	-	-	1,939,189	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	187,440
Total receipts	46,663	72,672	841,241	2,086,505	2,236,470
Disbursements:					
Personal services	-	34,850	-	2,283,331	-
Supplies	-	124	784,954	12,641	717,710
Other services and charges	-	29,179	142,580	-	747,800
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	60,654	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	4,500	-
Total disbursements	-	64,153	988,188	2,300,472	1,465,510
Excess (deficiency) of receipts over disbursements	46,663	8,519	(146,947)	(213,967)	770,960
Cash and investments - ending	\$ 46,663	\$ 307,204	\$ 616,077	\$ 679,167	\$ 770,960

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Misdemeanant	Motor Vehicle Highway	Planning and Zoning Impact	Plat Book	Rainy Day
Cash and investments - beginning	\$ 184,229	\$ 2,084,331	\$ 36,386	\$ 100,268	\$ 609,021
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	84,954	2,423,910	-	-	-
Charges for services	-	-	67,181	-	-
Fines and forfeits	-	-	-	51,326	-
Utility fees	-	-	-	-	-
Other receipts	-	305,307	32	-	500,150
Total receipts	84,954	2,729,217	67,213	51,326	500,150
Disbursements:					
Personal services	-	2,190,222	-	5,382	-
Supplies	43,987	550,665	70	-	-
Other services and charges	9,730	425,045	42,697	3,367	145
Debt service - principal and interest	-	-	-	-	-
Capital outlay	34,892	217,836	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	225,960	-	10	500,000
Total disbursements	88,609	3,609,728	42,767	8,759	500,145
Excess (deficiency) of receipts over disbursements	(3,655)	(880,511)	24,446	42,567	5
Cash and investments - ending	\$ 180,574	\$ 1,203,820	\$ 60,832	\$ 142,835	\$ 609,026

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Reassessment - 2015	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 242,146	\$ 611,772	\$ 16,606	\$ 11,223	\$ 72,961
Receipts:					
Taxes	386,732	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	45,898	-	-	-	-
Charges for services	-	-	-	-	19,532
Fines and forfeits	-	299,982	6,541	150,445	16,909
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>432,630</u>	<u>299,982</u>	<u>6,541</u>	<u>150,445</u>	<u>36,441</u>
Disbursements:					
Personal services	56,580	87,790	-	111,902	14,478
Supplies	809	-	4,690	-	3,996
Other services and charges	447,180	22,318	1,332	-	4,664
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	500	96,947	-	-	-
Total disbursements	<u>505,069</u>	<u>207,055</u>	<u>6,022</u>	<u>111,902</u>	<u>23,138</u>
Excess (deficiency) of receipts over disbursements	<u>(72,439)</u>	<u>92,927</u>	<u>519</u>	<u>38,543</u>	<u>13,303</u>
Cash and investments - ending	<u>\$ 169,707</u>	<u>\$ 704,699</u>	<u>\$ 17,125</u>	<u>\$ 49,766</u>	<u>\$ 86,264</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building
Cash and investments - beginning	\$ 418,315	\$ 139,755	\$ 2,927	\$ 2,764,305	\$ 24,693
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	87,082	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	104,040	-	913,076	1,971,757	-
Total receipts	<u>104,040</u>	<u>87,082</u>	<u>913,076</u>	<u>1,971,757</u>	<u>-</u>
Disbursements:					
Personal services	-	45,095	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	30,000	-	-	3,500
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	99,471	-	908,703	2,643,556	-
Total disbursements	<u>99,471</u>	<u>75,095</u>	<u>908,703</u>	<u>2,643,556</u>	<u>3,500</u>
Excess (deficiency) of receipts over disbursements	<u>4,569</u>	<u>11,987</u>	<u>4,373</u>	<u>(671,799)</u>	<u>(3,500)</u>
Cash and investments - ending	<u>\$ 422,884</u>	<u>\$ 151,742</u>	<u>\$ 7,300</u>	<u>\$ 2,092,506</u>	<u>\$ 21,193</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Court Appointed Special Advocate (CASA)	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	Juvenile Probation Administrative
Cash and investments - beginning	\$ 35,984	\$ 25	\$ 286,497	\$ 55,897	\$ 81,711
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	82,017	-	-	-	-
Fines and forfeits	-	-	2,809	-	2,488
Utility fees	-	-	-	-	-
Other receipts	174,698	-	-	17,278	-
Total receipts	256,715	-	2,809	17,278	2,488
Disbursements:					
Personal services	160,265	-	90,757	-	-
Supplies	2,537	-	-	-	-
Other services and charges	9,584	-	18,792	4,703	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	318	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	73,853	-	1,200	-	-
Total disbursements	246,239	-	111,067	4,703	-
Excess (deficiency) of receipts over disbursements	10,476	-	(108,258)	12,575	2,488
Cash and investments - ending	\$ 46,460	\$ 25	\$ 178,239	\$ 68,472	\$ 84,199

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	Drain Construction/Reconstruction	Drainage Maintenance
Cash and investments - beginning	\$ 268,666	\$ 22,910	\$ 52,608	\$ 2,191	\$ 1,271,327
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	579,182
Fines and forfeits	243,448	2,633	9,300	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	70
Total receipts	243,448	2,633	9,300	-	579,252
Disbursements:					
Personal services	193,105	-	-	-	-
Supplies	4,545	1,419	-	-	108,549
Other services and charges	3,397	2,278	16,597	-	706,466
Debt service - principal and interest	-	-	-	-	-
Capital outlay	10,051	120	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	14,183
Total disbursements	211,098	3,817	16,597	-	829,198
Excess (deficiency) of receipts over disbursements	32,350	(1,184)	(7,297)	-	(249,946)
Cash and investments - ending	\$ 301,016	\$ 21,726	\$ 45,311	\$ 2,191	\$ 1,021,381

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Payroll Clearing	Settlement	Wheel Tax/ Surtax Combined	Wheel Tax	CVET Agency
Cash and investments - beginning	\$ 302,707	\$ -	\$ 353,738	\$ 762	\$ -
Receipts:					
Taxes	-	93,888,097	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	11,592,323	1,041,054	2,537,733	738,101
Charges for services	-	-	-	-	-
Fines and forfeits	-	6,694,296	-	-	-
Utility fees	-	-	-	-	-
Other receipts	21,604,970	-	-	-	-
Total receipts	21,604,970	112,174,716	1,041,054	2,537,733	738,101
Disbursements:					
Personal services	21,600,777	-	-	-	-
Supplies	-	-	928,164	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	112,174,716	-	2,538,359	738,101
Total disbursements	21,600,777	112,174,716	928,164	2,538,359	738,101
Excess (deficiency) of receipts over disbursements	4,193	-	112,890	(626)	-
Cash and investments - ending	\$ 306,900	\$ -	\$ 466,628	\$ 136	\$ -

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Weed Lien Collections	Sewage Collections	Financial Institution Tax	LIT Property Tax Relief	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 44,417	\$ 1,938
Receipts:					
Taxes	-	-	-	5,195,891	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,261,514	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	43,773	189,471	-	-	7,646
Utility fees	-	-	-	-	-
Other receipts	-	-	20	-	-
Total receipts	43,773	189,471	1,261,534	5,195,891	7,646
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	43,773	189,471	1,261,534	5,244,552	9,508
Total disbursements	43,773	189,471	1,261,534	5,244,552	9,508
Excess (deficiency) of receipts over disbursements	-	-	-	(48,661)	(1,862)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (4,244)	\$ 76

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share
Cash and investments - beginning	\$ 10,892	\$ 367	\$ 1,200	\$ 1,418	\$ 68
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	186,923	5,032	14,655	16,803	1,026
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>186,923</u>	<u>5,032</u>	<u>14,655</u>	<u>16,803</u>	<u>1,026</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	184,996	5,398	14,920	17,210	1,031
Total disbursements	<u>184,996</u>	<u>5,398</u>	<u>14,920</u>	<u>17,210</u>	<u>1,031</u>
Excess (deficiency) of receipts over disbursements	<u>1,927</u>	<u>(366)</u>	<u>(265)</u>	<u>(407)</u>	<u>(5)</u>
Cash and investments - ending	<u>\$ 12,819</u>	<u>\$ 1</u>	<u>\$ 935</u>	<u>\$ 1,011</u>	<u>\$ 63</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Inheritance Tax
Cash and investments - beginning	\$ 628	\$ 62	\$ 53	\$ 25	\$ 89,962
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	7,328	27	727	2,725	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	7,328	27	727	2,725	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	7,320	62	780	2,675	-
Total disbursements	7,320	62	780	2,675	-
Excess (deficiency) of receipts over disbursements	8	(35)	(53)	50	-
Cash and investments - ending	\$ 636	\$ 27	\$ -	\$ 75	\$ 89,962

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	LOIT Special Distribution	LIT Certified Shares
Cash and investments - beginning	\$ 375	\$ -	\$ 17,249	\$ 13,339	\$ -
Receipts:					
Taxes	-	-	772,105	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,575	697,074	-	-	12,465,873
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	1,575	697,074	772,105	-	12,465,873
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	1,594	697,074	769,927	-	12,465,873
Total disbursements	1,594	697,074	769,927	-	12,465,873
Excess (deficiency) of receipts over disbursements	(19)	-	2,178	-	-
Cash and investments - ending	\$ 356	\$ -	\$ 19,427	\$ 13,339	\$ -

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LIT Public Safety	LIT EDIT	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ 32,364	\$ 136,674	\$ 98,946
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	5,194,114	8,313,426	-	-	-
Charges for services	-	-	11,284	45,688	68,744
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	5,194,114	8,313,426	11,284	45,688	68,744
Disbursements:					
Personal services	-	-	-	22,938	56,139
Supplies	-	-	-	753	-
Other services and charges	-	-	9,995	18,851	10,045
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	5,194,114	8,313,426	-	-	-
Total disbursements	5,194,114	8,313,426	9,995	42,542	66,184
Excess (deficiency) of receipts over disbursements	-	-	1,289	3,146	2,560
Cash and investments - ending	\$ -	\$ -	\$ 33,653	\$ 139,820	\$ 101,506

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	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
Cash and investments - beginning	\$ 67,385	\$ 263,724	\$ 173,084	\$ 29,882	\$ 565
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	45,688	-	-	-	-
Fines and forfeits	-	853,492	126,896	2,615	-
Utility fees	-	-	-	-	-
Other receipts	-	56,544	930	-	-
Total receipts	45,688	910,036	127,826	2,615	-
Disbursements:					
Personal services	5,356	494,366	122,103	-	-
Supplies	46	33,378	3,485	-	-
Other services and charges	10,221	408,812	11,756	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	38,768	3,000	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	27,048	3,500	129	-
Total disbursements	15,623	1,002,372	143,844	129	-
Excess (deficiency) of receipts over disbursements	30,065	(92,336)	(16,018)	2,486	-
Cash and investments - ending	\$ 97,450	\$ 171,388	\$ 157,066	\$ 32,368	\$ 565

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Jury Fees	Coroner's Copy Fees	Co. Offender Transportation	EMS Donations	DCHD Donation
Cash and investments - beginning	\$ 7,051	\$ 4,702	\$ 6,583	\$ 1,380	\$ 2,515
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	10,551	683	1,026	-	-
Utility fees	-	-	-	-	-
Other receipts	175	77	-	800	-
Total receipts	<u>10,726</u>	<u>760</u>	<u>1,026</u>	<u>800</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,402	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,170	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>2,402</u>	<u>1,170</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>8,324</u>	<u>(410)</u>	<u>1,026</u>	<u>800</u>	<u>-</u>
Cash and investments - ending	<u>\$ 15,375</u>	<u>\$ 4,292</u>	<u>\$ 7,609</u>	<u>\$ 2,180</u>	<u>\$ 2,515</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff Donation	Fallen Heroes Memorial	Magna TIF Bond	Daleville TIF Bond	Morrison Road TIF
Cash and investments - beginning	\$ 35,579	\$ 2,408	\$ 1,934,280	\$ 474,816	\$ 4,850,151
Receipts:					
Taxes	-	-	828,971	858,302	963,877
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	25,220	-	38	38	38
Total receipts	<u>25,220</u>	<u>-</u>	<u>829,009</u>	<u>858,340</u>	<u>963,915</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	8,715	-	1,844,861	-	-
Other services and charges	10,608	-	-	703,827	1,158,697
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	24,408	24,408	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>19,323</u>	<u>-</u>	<u>1,869,269</u>	<u>728,235</u>	<u>1,158,697</u>
Excess (deficiency) of receipts over disbursements	<u>5,897</u>	<u>-</u>	<u>(1,040,260)</u>	<u>130,105</u>	<u>(194,782)</u>
Cash and investments - ending	<u>\$ 41,476</u>	<u>\$ 2,408</u>	<u>\$ 894,020</u>	<u>\$ 604,921</u>	<u>\$ 4,655,369</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Park One TIF	Magna Industrial TIF	I-69 TIF	AG Park TIF	New Brevini TIF
Cash and investments - beginning	\$ 36,369	\$ 345,603	\$ 18,046	\$ 30,886	\$ 740,030
Receipts:					
Taxes	37,282	124,640	7,608	14,464	115,294
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	38	38	38	-	854
Total receipts	<u>37,320</u>	<u>124,678</u>	<u>7,646</u>	<u>14,464</u>	<u>116,148</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	45,372	248,097	2,150	2,500	490,700
Debt service - principal and interest	-	-	-	-	-
Capital outlay	6,257	24,408	18,151	-	24,408
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>51,629</u>	<u>272,505</u>	<u>20,301</u>	<u>2,500</u>	<u>515,108</u>
Excess (deficiency) of receipts over disbursements	<u>(14,309)</u>	<u>(147,827)</u>	<u>(12,655)</u>	<u>11,964</u>	<u>(398,960)</u>
Cash and investments - ending	<u>\$ 22,060</u>	<u>\$ 197,776</u>	<u>\$ 5,391</u>	<u>\$ 42,850</u>	<u>\$ 341,070</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Park Brevini TIF	Park Save-A-Lot TIF	Park Twoson TIF	Bell Perch TIF	Midwest Metal TIF
Cash and investments - beginning	\$ 81,337	\$ 405,915	\$ 137,359	\$ 133,966	\$ 687,452
Receipts:					
Taxes	59,288	321,668	324,278	68,813	337,535
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	38	-	-	-
Total receipts	<u>59,288</u>	<u>321,706</u>	<u>324,278</u>	<u>68,813</u>	<u>337,535</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,094	244,887	299,498	110,459	430,673
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	24,408	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>2,094</u>	<u>269,295</u>	<u>299,498</u>	<u>110,459</u>	<u>430,673</u>
Excess (deficiency) of receipts over disbursements	<u>57,194</u>	<u>52,411</u>	<u>24,780</u>	<u>(41,646)</u>	<u>(93,138)</u>
Cash and investments - ending	<u>\$ 138,531</u>	<u>\$ 458,326</u>	<u>\$ 162,139</u>	<u>\$ 92,320</u>	<u>\$ 594,314</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PLR TIF	New Twoson TIF	Nebo Road TIF	Reserve Brevini Bond	Reserve Bell Perch Bond
Cash and investments - beginning	\$ 999,554	\$ 3,147	\$ 495,045	\$ 224,256	\$ 31,760
Receipts:					
Taxes	540,341	7,116	121,930	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	23,005	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	38	-	25,038	-	-
Total receipts	<u>540,379</u>	<u>7,116</u>	<u>169,973</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,092,821	6,705	89,213	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	24,408	-	24,408	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,117,229</u>	<u>6,705</u>	<u>113,621</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(576,850)</u>	<u>411</u>	<u>56,352</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 422,704</u>	<u>\$ 3,558</u>	<u>\$ 551,397</u>	<u>\$ 224,256</u>	<u>\$ 31,760</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Employees Benefit Trust	Public Health Vaccine	EMA Hazardous Clean-Up	Insurance Recovery	Emergency Management Donations
Cash and investments - beginning	\$ 756,352	\$ 128,124	\$ 12,753	\$ 108,674	\$ 11,736
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	103,961	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	5,196,045	5,681	4,564	133,452	6,000
Total receipts	5,196,045	109,642	4,564	133,452	6,000
Disbursements:					
Personal services	5,223,395	-	-	-	-
Supplies	-	96,178	-	-	14,391
Other services and charges	-	8,714	237	4,778	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	97,500	-
Utility operating expenses	-	-	-	-	-
Other disbursements	5,398	-	-	-	50
Total disbursements	5,228,793	104,892	237	102,278	14,441
Excess (deficiency) of receipts over disbursements	(32,748)	4,750	4,327	31,174	(8,441)
Cash and investments - ending	\$ 723,604	\$ 132,874	\$ 17,080	\$ 139,848	\$ 3,295

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Police Equipment	Drug Abuse Resistance ED	EMS Pension Supplement	EMS Capital Improvement	Delaware County Fair & Expo
Cash and investments - beginning	\$ 15,470	\$ 592	\$ 234,764	\$ 205,558	\$ 69,654
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	130,184
Fines and forfeits	60,168	-	126,000	240,000	138,705
Utility fees	-	-	-	-	-
Other receipts	5,131	-	-	-	6,513
Total receipts	65,299	-	126,000	240,000	275,402
Disbursements:					
Personal services	-	-	73,430	78,936	6,441
Supplies	24,384	-	-	18,515	12,622
Other services and charges	22,258	-	-	4,780	242,024
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	123,741	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	5,000	11,151
Total disbursements	46,642	-	73,430	230,972	272,238
Excess (deficiency) of receipts over disbursements	18,657	-	52,570	9,028	3,164
Cash and investments - ending	\$ 34,127	\$ 592	\$ 287,334	\$ 214,586	\$ 72,818

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Animal Welfare	County Medical Inmate Care	EMS Ambulance Replacement	TMA Audit	Project Hoosier Safety
Cash and investments - beginning	\$ 626	\$ 27,574	\$ 148,012	\$ 308,357	\$ 70,983
Receipts:					
Taxes	-	-	-	806,369	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	22,012	154,598	-	6,500
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>-</u>	<u>22,012</u>	<u>154,598</u>	<u>806,369</u>	<u>6,500</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	42,780	-	-	582
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	168,272	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	347,085	-
Total disbursements	<u>-</u>	<u>42,780</u>	<u>168,272</u>	<u>347,085</u>	<u>582</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(20,768)</u>	<u>(13,674)</u>	<u>459,284</u>	<u>5,918</u>
Cash and investments - ending	<u>\$ 626</u>	<u>\$ 6,806</u>	<u>\$ 134,338</u>	<u>\$ 767,641</u>	<u>\$ 76,901</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	EMS Medical Supplies	Delaware County Employee Longevity	Tax Sale Administration	Emergency Comm Center Cap Improvement	Security Deposits
Cash and investments - beginning	\$ 38,734	\$ 225,397	\$ 148,048	\$ 34,700	\$ 22,599
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	192,000	-	91,211	-	-
Utility fees	-	-	-	-	-
Other receipts	2,697	523,132	-	10,000	-
Total receipts	194,697	523,132	91,211	10,000	-
Disbursements:					
Personal services	-	453,900	-	-	-
Supplies	186,488	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	60	-	140,308	-	-
Total disbursements	186,548	453,900	140,308	-	-
Excess (deficiency) of receipts over disbursements	8,149	69,232	(49,097)	10,000	-
Cash and investments - ending	\$ 46,883	\$ 294,629	\$ 98,951	\$ 44,700	\$ 22,599

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CFDA#93.283 NOLBOH	CFDA 16.922 Interdiction	For Div Dgru Crt Grant	Juvenile DUI Grant	Emergency Management Grant
Cash and investments - beginning	\$ 1,771	\$ 244	\$ 12,218	\$ 4,188	\$ 13,291
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	20,000	35,750	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	20,000	35,750	-
Disbursements:					
Personal services	-	-	-	40,689	-
Supplies	-	-	-	-	-
Other services and charges	-	-	18,454	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	18,454	40,689	-
Excess (deficiency) of receipts over disbursements	-	-	1,546	(4,939)	-
Cash and investments - ending	\$ 1,771	\$ 244	\$ 13,764	\$ (751)	\$ 13,291

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Childhood Obesity Grant	2006 DHS Exercise	CFDA11.558 GIS	Local Health Trust	A6-10-MIN-18 DCHD I
Cash and investments - beginning	\$ 2,095	\$ 5,484	\$ 717	\$ 155,806	\$ 7,770
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	47,749	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	47,749	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	2,095	-	-	2,500	-
Other services and charges	-	-	-	24,821	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	7,770
Total disbursements	2,095	-	-	27,321	7,770
Excess (deficiency) of receipts over disbursements	(2,095)	-	-	20,428	(7,770)
Cash and investments - ending	\$ -	\$ 5,484	\$ 717	\$ 176,234	\$ -

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Court Administrator Translator	Co. Juv. Pro. Positive Action Program	DTF Imprest	Sheriff Law Enforcement Continuing Ed	Sheriff Seizure
Cash and investments - beginning	\$ 338	\$ 2,384	\$ 5,808	\$ 9,337	\$ 1,437
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	2,304	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	416	-
Utility fees	-	-	-	-	-
Other receipts	-	-	31,215	-	-
Total receipts	2,304	-	31,215	416	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,919	-	-	5,483	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	29,413	-	-
Total disbursements	2,919	-	29,413	5,483	-
Excess (deficiency) of receipts over disbursements	(615)	-	1,802	(5,067)	-
Cash and investments - ending	\$ (277)	\$ 2,384	\$ 7,610	\$ 4,270	\$ 1,437

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Prosecutor Seizure	Probation Trust	Park One Bond and Interest	Park One Reserve	Park & New Brevini Reserve
Cash and investments - beginning	\$ 59,907	\$ 2,710	\$ 34,860	\$ 170,000	\$ 220,952
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	60	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	211,667	3,532	4,754
Total receipts	60	-	211,667	3,532	4,754
Disbursements:					
Personal services	-	-	-	-	-
Supplies	1,588	-	-	-	-
Other services and charges	44,769	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	209,400	3,532	4,833
Total disbursements	46,357	-	209,400	3,532	4,833
Excess (deficiency) of receipts over disbursements	(46,297)	-	2,267	-	(79)
Cash and investments - ending	\$ 13,610	\$ 2,710	\$ 37,127	\$ 170,000	\$ 220,873

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Nebo Road Construction	Nebo Land Partners	CFDA 93.074 Health	JDAI Grant	MEDSTAT Off-Rd Ambulance
Cash and investments - beginning	\$ 32,332	\$ 89,975	\$ (334)	\$ 16,197	\$ 58
Receipts:					
Taxes	-	176,201	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	40,423	-
Charges for services	-	-	27,176	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	393	-	-	-	-
Total receipts	393	176,201	27,176	40,423	-
Disbursements:					
Personal services	-	-	9,962	-	-
Supplies	-	-	3,020	1,247	-
Other services and charges	-	178,630	11,879	24,057	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	1,944	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	30,120	-	-	-	-
Total disbursements	30,120	178,630	26,805	25,304	-
Excess (deficiency) of receipts over disbursements	(29,727)	(2,429)	371	15,119	-
Cash and investments - ending	\$ 2,605	\$ 87,546	\$ 37	\$ 31,316	\$ 58

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Park Twoson Bond 2014	Delphi Cred	ABB Cred	Concentrix Corp TIF	Daleville Shell Building
Cash and investments - beginning	\$ 253	\$ 1,847,212	\$ 4,725,948	\$ 63,785	\$ 205,000
Receipts:					
Taxes	-	-	1,000,000	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	351,525	-	270,112	-	-
Total receipts	351,525	-	1,270,112	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	431,278	2,019,591	48,250	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	351,331	-	-	-	-
Total disbursements	351,331	431,278	2,019,591	48,250	-
Excess (deficiency) of receipts over disbursements	194	(431,278)	(749,479)	(48,250)	-
Cash and investments - ending	\$ 447	\$ 1,415,934	\$ 3,976,469	\$ 15,535	\$ 205,000

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Daleville Bond Reserve	Daleville Bond Capital	Morrison Rd Reserve 2015	Morrison Rd Capital 2015	PRL Reserve 2015
Cash and investments - beginning	\$ 378,861	\$ 34,876	\$ 453,681	\$ 2,547,574	\$ 274,500
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	21,586	-	855,396	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	21,586	-	855,396	-
Excess (deficiency) of receipts over disbursements	-	(21,586)	-	(855,396)	-
Cash and investments - ending	\$ 378,861	\$ 13,290	\$ 453,681	\$ 1,692,178	\$ 274,500

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PRL Capital 2015	Tax Sale Holding	EMS Overtime Replacement	Weights & Measures Fines	CFDA#93.074 EB
Cash and investments - beginning	\$ 317,927	\$ -	\$ 6,320	\$ 8,781	\$ 3,278
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	510,687	9,969	5,600	-
Utility fees	-	-	-	-	-
Other receipts	-	10,800	-	-	-
Total receipts	-	521,487	9,969	5,600	-
Disbursements:					
Personal services	-	-	13,850	-	-
Supplies	-	199	-	-	-
Other services and charges	34,250	28,874	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	19,185	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	224,604	-	-	-
Total disbursements	34,250	272,862	13,850	-	-
Excess (deficiency) of receipts over disbursements	(34,250)	248,625	(3,881)	5,600	-
Cash and investments - ending	\$ 283,677	\$ 248,625	\$ 2,439	\$ 14,381	\$ 3,278

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Park and New Brevini	CFDA #93.268 Immunization Grant	Family Court Project	CASA Capacity Building Grant	Drug Prosecution
Cash and investments - beginning	\$ 1,761	\$ (10,287)	\$ 25,274	\$ 30,033	\$ 5,414
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	33,562	-	44,486	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	152,627	50	-	-	-
Total receipts	152,627	33,612	-	44,486	-
Disbursements:					
Personal services	-	14,714	-	22,819	-
Supplies	-	5,253	91	-	-
Other services and charges	-	4,253	13,730	20,967	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	4,664	4,771
Utility operating expenses	-	-	-	-	-
Other disbursements	151,375	-	6,220	-	-
Total disbursements	151,375	24,220	20,041	48,450	4,771
Excess (deficiency) of receipts over disbursements	1,252	9,392	(20,041)	(3,964)	(4,771)
Cash and investments - ending	\$ 3,013	\$ (895)	\$ 5,233	\$ 26,069	\$ 643

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	GAL/CASA Donation	Veteran's Affairs Donation	EMS Hazmat Supply	JAG Grant 2016-DJ-BX-0535	CASA J-Cat Pilot Project
Cash and investments - beginning	\$ 9,847	\$ 9,241	\$ 15,825	\$ 4,862	\$ 18,228
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	8,000	-	45,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	54,000	-	-
Utility fees	-	-	-	-	-
Other receipts	32,889	18,202	-	-	-
Total receipts	32,889	18,202	62,000	-	45,000
Disbursements:					
Personal services	5,559	-	-	4,862	19,412
Supplies	1,643	1,258	44,839	-	-
Other services and charges	25,222	21,075	14,834	-	2,581
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	2,008	-	-	-
Total disbursements	32,424	24,341	59,673	4,862	21,993
Excess (deficiency) of receipts over disbursements	465	(6,139)	2,327	(4,862)	23,007
Cash and investments - ending	<u>\$ 10,312</u>	<u>\$ 3,102</u>	<u>\$ 18,152</u>	<u>\$ -</u>	<u>\$ 41,235</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Nebo Rd. Land Partners Bond Fund	Convention & Tourism	2017-DJ-BX-0562 2017 JAG Sheriff	CFDA #93.586 Juv Crt Family Recovery	Bridge St Comm Crossing Grant
Cash and investments - beginning	\$ 8	\$ 571,127	\$ 11,797	\$ -	\$ 250,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	14,818	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	210,750	786,662	-	-	-
Total receipts	210,750	786,662	-	14,818	-
Disbursements:					
Personal services	-	-	9,289	21,791	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	2,190	250,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	210,750	708,504	-	-	-
Total disbursements	210,750	708,504	9,289	23,981	250,000
Excess (deficiency) of receipts over disbursements	-	78,158	(9,289)	(9,163)	(250,000)
Cash and investments - ending	\$ 8	\$ 649,285	\$ 2,508	\$ (9,163)	\$ -

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Highway St Comm Crossing Grant	Health Environmental Enforcement	Pass Thru Grant Monies	CFDA 93.069 Pub Health Preparedness
Cash and investments - beginning	\$ 130,758	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	2,323
Charges for services	-	-	38,118	-
Fines and forfeits	-	20	-	-
Utility fees	-	-	-	-
Other receipts	-	7,770	-	-
Total receipts	-	7,790	38,118	2,323
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	130,758	271	-	2,786
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	38,118	-
Total disbursements	130,758	271	38,118	2,786
Excess (deficiency) of receipts over disbursements	(130,758)	7,519	-	(463)
Cash and investments - ending	\$ -	\$ 7,519	\$ -	\$ (463)

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	IN Homeland Sec Foundation-EMA	Juv Court Fam Recovery Crt Reform	Family Recovery Court Grant	SR 67 Corridor
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	9,219
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	5,439	38,800	-
Charges for services	2,741	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>2,741</u>	<u>5,439</u>	<u>38,800</u>	<u>9,219</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	1,000	-	-
Other services and charges	-	4,439	1,180	-
Debt service - principal and interest	-	-	-	-
Capital outlay	2,741	-	1,300	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>2,741</u>	<u>5,439</u>	<u>2,480</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>36,320</u>	<u>9,219</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,320</u>	<u>\$ 9,219</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	69/28 Gaston	JAG Grant 2018-DJ-BX-0830	CFDA 93.7888 Opioid Response	Del Co Drugfree Comm
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	70	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	11,145	60,000	3,000
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>70</u>	<u>11,145</u>	<u>60,000</u>	<u>3,000</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>70</u>	<u>11,145</u>	<u>60,000</u>	<u>3,000</u>
Cash and investments - ending	<u>\$ 70</u>	<u>\$ 11,145</u>	<u>\$ 60,000</u>	<u>\$ 3,000</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Cir Court Incentives and Sanctions	Storm Water	Storm Water Fines	Totals
Cash and investments - beginning	\$ -	\$ 529,636	\$ 1,200	\$ 56,849,021
Receipts:				
Taxes	-	-	-	126,558,901
Licenses and permits	-	-	-	361,308
Intergovernmental receipts	1,500	-	-	62,311,598
Charges for services	-	-	-	9,783,806
Fines and forfeits	-	-	-	11,051,175
Utility fees	-	188,413	200	188,613
Other receipts	-	-	-	48,655,295
Total receipts	<u>1,500</u>	<u>188,413</u>	<u>200</u>	<u>258,910,696</u>
Disbursements:				
Personal services	-	-	-	58,343,796
Supplies	-	-	-	6,782,281
Other services and charges	-	-	-	24,542,615
Debt service - principal and interest	-	-	-	355,288
Capital outlay	-	-	-	2,359,686
Utility operating expenses	-	451,285	-	451,285
Other disbursements	-	29,724	-	168,476,592
Total disbursements	<u>-</u>	<u>481,009</u>	<u>-</u>	<u>261,311,543</u>
Excess (deficiency) of receipts over disbursements	<u>1,500</u>	<u>(292,596)</u>	<u>200</u>	<u>(2,400,847)</u>
Cash and investments - ending	<u>\$ 1,500</u>	<u>\$ 237,040</u>	<u>\$ 1,400</u>	<u>\$ 54,448,174</u>

DELAWARE COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 772,330	\$ 6,384,938
Storm Water	-	-
Storm Water Fines	-	-
Totals	<u>\$ 772,330</u>	<u>\$ 6,384,938</u>

DELAWARE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
DeLage Landen Public Finance LLC	Paver & Shid Steer	\$ 131,600	5/14/2019	5/14/2024
Muncie-Center Twp. Public Library	Building	10,000	12/22/2010	1/1/2020
Municipal Capital Finance	Sheriff Vehicles	<u>52,000</u>	10/22/2018	12/15/2021
Total governmental activities		<u>193,600</u>		
Total of annual lease payments		<u>\$ 193,600</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	Bell Perch Bond		\$ 235,000	\$ 72,563
General obligation bonds	Brevini Wind		1,940,000	176,375
General obligation bonds	Daleville 2015		3,808,900	371,333
General obligation bonds	EDIT 2013		955,000	970,785
General obligation bonds	EDIT 2014		4,055,000	393,111
General obligation bonds	Mid West Metal		-	-
General obligation bonds	Morrison Road 2015		4,500,000	556,708
General obligation bonds	Nebo Land Partners Project		2,100,000	208,750
General obligation bonds	Park One		195,000	200,850
General obligation bonds	Park One Raid Spur		2,480,000	260,418
General obligation bonds	PRL 2015		2,077,779	312,769
General obligation bonds	Twoson Park Twoson Mursix 2014		<u>3,575,000</u>	<u>352,675</u>
Total governmental activities			<u>25,921,679</u>	<u>3,876,337</u>
Totals			<u>\$ 25,921,679</u>	<u>\$ 3,876,337</u>

DELAWARE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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	\$ 2,018,476
Infrastructure	157,965,205
Buildings	49,355,326
Improvements other than buildings	2,160,262
Machinery, equipment, and vehicles	28,409,042
Construction in progress	<u>400,000</u>
Total governmental activities	<u>\$ 240,308,311</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.