

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, 2014 to December 31, 2014



FILED
09/08/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Judy Rust	01-01-11 to 12-31-14
	Steven G. Craycraft	01-01-15 to 12-31-18
County Treasurer	John Dorer	01-01-13 to 02-23-15
	(Vacant)	02-24-15 to 03-06-15
	Gary Campbell	03-07-15 to 12-31-16
	Edward E. Carroll Jr.	01-01-17 to 12-31-20
Clerk of the Circuit Court	Steven G. Craycraft	01-01-11 to 12-31-14
	Mike King	01-01-15 to 12-31-18
County Sheriff	Michael Scroggins (deceased)	01-01-11 to 05-15-15
	(Vacant)	05-16-15 to 06-03-15
	Ray Dudley	06-04-15 to 12-31-18
President of the Board of County Commissioners	James King	01-01-14 to 12-31-14
	Sherry Riggan	01-01-15 to 12-31-15
	Shannon Henry	01-01-16 to 12-31-16
	James King	01-01-17 to 12-31-17
President of the County Council	Michael Jones	01-01-14 to 12-31-14
	Chris Matchett	01-01-15 to 12-31-16
	Ron Quakenbush	01-01-17 to 12-31-17



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, 2014, 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 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 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, 2014.

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, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

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.

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, and Schedule of Leases and Debt, 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated July 20, 2017, 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.


Paul D. Joyce, CPA
State Examiner

July 20, 2017



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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, 2014, and the related notes to the financial statement, and have issued our report thereon dated July 20, 2017, 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.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County'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 2014-001 and 2014-002 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 from 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 2014-001 and 2014-002.

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

July 20, 2017

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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, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
After Settlement Collections	\$ 2,882,942	\$ 3,310,908	\$ 2,882,942	\$ 3,310,908
Sheriff's Inmate Trust	12,232	452,793	451,944	13,081
Jail Commissary	961	416,674	288,884	128,751
Clerk's Trust	2,220,762	5,726,448	6,580,217	1,366,993
General	3,554,143	27,661,198	29,198,864	2,016,477
Accident Report	14,391	7,648	2,530	19,509
Campaign Finance Enforcement - County	1,000	500	-	1,500
CEDIT County Share	4,243,839	7,018,627	3,837,008	7,425,458
Child Advocacy	350	-	-	350
City and Town Court Costs	2,113	3,727	4,041	1,799
Clerk's Records Perpetuation	38,578	22,750	13,570	47,758
COIT County Distributive Shares	34,920	4,451,382	4,300,000	186,302
Community Corrections	107,246	772,293	814,717	64,822
Community Transition Program	58,249	74,690	77,582	55,357
Congressional School Interest	3,887	18	729	3,176
Congressional School Principal	18,236	-	-	18,236
Sales Disclosure - County Share	4,765	10,505	7,394	7,876
Cumulative Bridge	3,675,919	1,715,379	1,306,951	4,084,347
Cumulative Building	126,731	807	160	127,378
Drug Free Community	73,661	69,650	73,456	69,855
Electronic Map Generation	35,108	17,341	17,731	34,718
Emergency Planning/Right To Know	47,642	6,444	14,622	39,464
Statewide 911	-	961,689	737,333	224,356
Firearms Training	29,615	20,730	8,944	41,401
Health	463,380	850,625	990,875	323,130
Identification Security Protection	8,911	7,324	8,912	7,323
Excess Tax Levy	-	239	-	239
Local Health Maintenance	171,411	73,227	25,678	218,960
Local Road and Street	476,276	536,054	437,675	574,655
Misdemeanant	351,966	96,011	127,638	320,339
Motor Vehicle Highway	1,805,543	3,737,361	2,962,444	2,580,460
Planning and Zoning Impact	53,932	119,117	140,510	32,539
Plat Book	290,432	26,168	11,057	305,543
Rainy Day	1,526,914	157,441	1,018,422	665,933
Reassessment - 2015	76,138	344,025	255,882	164,281
Recorder's Records Perpetuation	390,764	137,320	109,881	418,203
Sex and Violent Offender Administration	10,711	5,659	2,522	13,848
Sheriff's Pension Trust	10,948	64,351	55,000	20,299
Supplemental Public Defender Services	66,823	33,374	71,347	28,850
Surplus Tax	764,898	145,940	465,082	445,756
Surveyor's Corner Perpetuation	71,729	19,750	-	91,479
Tax Sale Redemption	58,061	707,555	754,505	11,111
Tax Sale Surplus	2,605,370	1,010,642	2,263,831	1,352,181
Wireless Emergency Telephone System	284,289	-	284,289	-
Court Appointed Special Advocate (CASA)	102,223	254,254	211,118	145,359
GAL/CASA	25	-	-	25
Auditors Ineligible Deductions	301,095	239,495	232,075	308,515
County Elected Officials Training	16,044	7,324	1,142	22,226
Juvenile Probation Administrative	65,731	4,197	-	69,928
Supplemental Adult Probation Services	267,077	296,596	324,217	239,456
Supplemental Juvenile Probation Services	23,396	4,626	6,524	21,498
Alternative Dispute Resolution	45,590	8,309	3,243	50,656
Drain Construction/Reconstruction	1,277,207	66,054	316,530	1,026,731
Drainage Maintenance	1,751,657	536,254	229,727	2,058,184
Payroll Clearing	55,760	21,905,982	21,877,294	84,448
Settlement	-	101,494,233	101,494,233	-
Wheel Tax / Surtax Combined	151,080	1,023,916	1,111,191	63,805
Wheel Tax	681	2,475,368	2,473,965	2,084
CVET Agency	-	644,442	644,442	-
Weed Lien Collections	-	34,970	34,970	-
Sewage Collections	-	162,896	162,896	-
Financial Institution Tax	-	993,881	993,881	-
CEDIT Homestead Credit	174,467	4,471,098	4,569,446	76,119
HEA 1001 State Homestead Credit	972	7	979	-
Homestead Credit Rebate	69,000	21	69,021	-
State Fines and Forfeitures	4,985	53,568	53,986	4,567
Infraction Judgements	14,254	200,788	200,102	14,940
Overweight Vehicle Fines	-	31,946	31,946	-
Special Death Benefit	625	7,582	7,682	525
Sales Disclosure - State Share	1,140	10,505	10,650	995

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

DELAWARE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Coroners Training & Con't Education	1,224	16,602	16,374	1,452
Interstate Compact - State Share	-	625	438	187
Mortgage Recording Fees - State Share	620	6,958	6,958	620
DLGF Homestead Property Database	118	228	264	82
Sex and Violent Offender Admin - State	49	629	653	25
Child Restraint Violations Fines	75	1,300	1,300	75
Inheritance Tax	181,006	101,125	189,607	92,524
Education Plate Fees Agency	750	1,950	1,988	712
Riverboat Revenue Sharing	-	697,074	697,074	-
Innkeepers Tax Collections	-	618,153	588,661	29,492
CEDIT Distribution	-	3,576,879	3,576,879	-
COIT Distribution	-	10,688,926	10,688,926	-
93.563 Prosecutor PCA	2,122	10,507	6,304	6,325
93.563 ARRA Prosecutor IV-D Incentive	19,382	-	19,382	-
93.563 ARRA Clerk IV-D Incentive	8,453	-	7,288	1,165
93.563 Title IV-D Incentive	145,780	52,509	89,311	108,978
93.563 Prosecutor IV-D Incentive-Post Oct '99	168,827	82,980	106,359	145,448
93.563 Clerk IV-D Incentive-Post Oct '99	34,813	52,509	83,622	3,700
Community Corrections User's Fees	81,811	764,253	815,248	30,816
Pretrial Diversion	118,064	101,470	128,755	90,779
County Law Enforcement Con't Ed	9,154	1,435	1,138	9,451
GAL CASA User's Fees	253	200	-	453
Jury Fees	12,987	14,971	17,638	10,320
Coroner's Copy Fees	2,903	303	-	3,206
Co. Offender Transportation	2,133	625	-	2,758
EMS Donations	5,208	-	1,809	3,399
DCHD Donation	415	-	189	226
Sheriff Donation	25,274	12,653	18,139	19,788
Fallen Heroes Memorial	3,441	600	1,315	2,726
Magna TIF Bond	159,513	423,763	125,805	457,471
Daleville TIF Bond	3,845,116	648,289	1,369,392	3,124,013
Morrison Road TIF	3,903,677	1,927,864	2,114,909	3,716,632
Park One TIF	261,309	1,239,863	1,471,880	29,292
Magna Industrial TIF	49,464	40,547	36,303	53,708
I-69 TIF	11,483	7,670	4,955	14,198
AG Park TIF	28,702	14,705	2,245	41,162
New Brevini TIF	121,497	310,848	276,921	155,424
Park Brevini TIF	36,683	61,004	67,185	30,502
Park Save-A-Lot TIF	328,970	283,024	396,285	215,709
Park Twoson TIF	347,220	236,933	374,008	210,145
Bell Perch TIF	46,796	36,024	64,808	18,012
Midwest Metal TIF	245,883	252,836	318,085	180,634
PLR TIF	356,976	218,563	19,485	556,054
New Twoson TIF	169	111	-	280
Nebo Road TIF	694,905	241,317	132,039	804,183
Reserve Brevini Bond	224,256	-	-	224,256
Reserve Bell Perch Bond	127,500	-	-	127,500
Bell Perch Bond Capital	1,067,648	-	130,553	937,095
Employees Benefit Trust	424,093	7,580,555	6,629,677	1,374,971
Public Health Vaccine	131,221	34,442	43,295	122,368
EMA Hazardous Clean-Up	2,404	75	-	2,479
Insurance Recovery	69,052	101,659	51,321	119,390
Emergency Management Donations	5,931	14,329	10,469	9,791
Police Equipment	84,910	138,983	129,187	94,706
Drug Abuse Resistance ED	2,048	-	571	1,477
EMS Pension Supplement	76,549	110,400	80,392	106,557
EMS Capital Improvement	109,844	196,500	121,114	185,230
Delaware County Fair & Expo	68,049	335,085	337,240	65,894
Animal Welfare	626	-	-	626
Metro Plan Organization	100	-	-	100
County Medical Inmate Care	50,488	12,628	-	63,116
EMS Ambulance Replacement	190,370	53,075	132,762	110,683
TMA Audit	68,665	6,380	2,200	72,845
County Lease Rental	138,876	320,041	458,917	-
Sprint Nextel Rebanding Project	4,748	183,570	16,989	171,329
Project Hoosier Safety	81,701	6,000	8,437	79,264
EMS Medical Supplies	60,499	150,000	167,937	42,562
Delaware County Employee Longevity	280,130	371,984	547,971	104,143
Tax Sale Administration	138,499	588,565	594,214	132,850
Emergency Comm Center Cap Improvement	14,700	5,000	-	19,700

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

DELAWARE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Security Deposits	22,599	-	-	22,599
CFDA#93.283 NOLBOH	2,806	-	869	1,937
CFDA 16.922 INTERDICTION	8,958	1,653	8,958	1,653
CFDA 16.593 Re-Entry Specialized	(14,160)	48,141	37,916	(3,935)
For Div Drug Crt Grant	1,960	8,000	8,772	1,188
Juvenile DUI Grant	1,591	35,510	35,517	1,584
Pass Thru Grants	-	12,132	12,132	-
Adult Drug Court	(16,360)	18,579	2,219	-
Emergency Management Grant	33,545	-	6,270	27,275
Childhood Obesity Grant	2,220	-	370	1,850
2006 DHS Excerise	5,484	-	-	5,484
CFDA 16.738 JAG	15,962	-	12,875	3,087
2011 DJ-BX-3230 JAG	10,972	-	10,972	-
CFDA11.558 GIS	2,000	2,000	1,400	2,600
Tobacco Settlement	42,177	47,749	20,765	69,161
Tobacco Prevention	(6,509)	102,749	109,595	(13,355)
Court Administrator Translator	2,925	-	1,550	1,375
CFDA 93.069 Bioterrorism	926	-	-	926
Co. Juv. Pro. Positive Action Program	2,384	-	-	2,384
Delaware County Drug Free Grant	7,682	10,000	7,682	10,000
DTF Imprest	29,834	-	12,500	17,334
CRED Industrial Development	-	522,600	-	522,600
Sheriff Law Enforcement Continuing Ed	12,732	1,648	1,390	12,990
Sheriff Seizure	4,415	-	4,415	-
Prosecutor Seizure	21,869	86	12,490	9,465
Prosecutor's Audiov	2,266	3,356	2,311	3,311
Probation Trust	2,710	-	-	2,710
Redevelopment Checking	8,192	79,175	63,447	23,920
Park One Bond and Interest	3,066	212,053	212,050	3,069
Park One Reserve	170,000	3	3	170,000
Morrison Road Junior Reserve	65,204	5	65,209	-
Morrison Road Reserve	253,553	26	19	253,560
Morrison Road Bond and Interest	73,127	173,203	246,328	2
Magna Bond and Interest	1	-	1	-
Magna Reserve	248,322	-	248,322	-
CRED Fund	1,055,598	-	1,055,598	-
Park One Capital	26,997	1	-	26,998
Morrison Road Junior Capital	11,019	1,501	12,520	-
Morrison Road Capital	94,143	1,510	1,500	94,153
Daleville Capital	33,086	265,297	265,297	33,086
Daleville Reserve	274,039	-	-	274,039
Daleville Excess	58,709	-	1,615	57,094
Park Twoson Bond	-	1,164,621	1,164,621	-
Park & New Brevini Cost of Issuance	788	-	-	788
Park & New Brevini Reserve	219,508	22	20	219,510
Mid-West Metals Capital	3	-	-	3
Nebo Road Construction	212,085	4	29,112	182,977
Nebo Road Capitalized Interest	187,506	2	125,000	62,508
TIF Trust	670,806	-	670,806	-
Nebo Land Partners	-	54,724	2,666	52,058
CFDA 16.745 JMHC	-	80,465	80,465	-
JAG	-	17,975	-	17,975
CFDA 93.994 Infant	-	42,155	46,950	(4,795)
CFDA 93.008 NACCHO	-	3,500	3,499	1
CFDA 93.074 Health	-	14,974	15,538	(564)
CFDA 93.089 Health	-	6,340	6,340	-
CFDA 97.073 EMA	-	376	376	-
CFDA 97.042 EMG Management	-	314	314	-
JDAI Grant	-	82,003	39,250	42,753
Ball Foundation Grant	-	5,000	5,000	-
MEDSTAT OFF-RD AMBULANCE	-	65,000	60,027	4,973
Park Twoson Bond 2014	-	1	-	1
Park Twoson Construction	-	3,119,644	-	3,119,644
Partk Twoson Costs of Issuance	-	68,720	6,220	62,500
Brevini TIF Bond	22	137,270	137,250	42
Nebo Road Bond	-	125,000	125,000	-
Storm Water	228,443	192,191	88,283	332,351
Totals	<u>\$ 49,780,132</u>	<u>\$ 235,408,070</u>	<u>\$ 234,059,213</u>	<u>\$ 51,128,989</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 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 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 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, 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 (PERF) is a defined benefit pension plan. PERF is a cost-sharing 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
One North Capitol, 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, 2014.

Note 8. 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 2014 totaled \$848,265, which was the final payment on the lease.

Note 9. Subsequent Events

On February 23, 2015, the Delaware County Council approved the issuance of revenue bonds for the Morrison Road Redevelopment Project for \$6,000,000.

Note 10. 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.

OTHER INFORMATION - UNAUDITED

The County's Annual Financial 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 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, 2014

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	Campaign Finance Enforcement - County
Cash and investments - beginning	\$ 2,882,942	\$ 12,232	\$ 961	\$ 2,220,762	\$ 3,554,143	\$ 14,391	\$ 1,000
Receipts:							
Taxes	-	-	-	-	15,835,753	-	-
Licenses and permits	-	-	-	-	65,162	-	-
Intergovernmental receipts	-	-	-	-	1,651,323	-	-
Charges for services	-	-	-	-	4,106,182	-	-
Fines and forfeits	-	-	-	5,726,448	358,336	7,648	500
Utility fees	-	-	-	-	-	-	-
Other receipts	3,310,908	452,793	416,674	-	5,644,442	-	-
Total receipts	<u>3,310,908</u>	<u>452,793</u>	<u>416,674</u>	<u>5,726,448</u>	<u>27,661,198</u>	<u>7,648</u>	<u>500</u>
Disbursements:							
Personal services	-	-	-	-	17,387,417	-	-
Supplies	-	-	-	-	906,004	1,910	-
Other services and charges	-	-	-	-	5,865,515	180	-
Debt service - principal and interest	-	-	-	-	3,600,000	-	-
Capital outlay	-	-	-	-	24,736	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,882,942	451,944	288,884	6,580,217	1,415,192	440	-
Total disbursements	<u>2,882,942</u>	<u>451,944</u>	<u>288,884</u>	<u>6,580,217</u>	<u>29,198,864</u>	<u>2,530</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>427,966</u>	<u>849</u>	<u>127,790</u>	<u>(853,769)</u>	<u>(1,537,666)</u>	<u>5,118</u>	<u>500</u>
Cash and investments - ending	<u>\$ 3,310,908</u>	<u>\$ 13,081</u>	<u>\$ 128,751</u>	<u>\$ 1,366,993</u>	<u>\$ 2,016,477</u>	<u>\$ 19,509</u>	<u>\$ 1,500</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (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	\$ 4,243,839	\$ 350	\$ 2,113	\$ 38,578	\$ 34,920	\$ 107,246	\$ 58,249
Receipts:							
Taxes	2,080,892	-	-	-	4,451,382	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	480	-	772,293	-
Charges for services	55,495	-	-	-	-	-	74,690
Fines and forfeits	-	-	3,727	22,178	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	4,882,240	-	-	92	-	-	-
Total receipts	<u>7,018,627</u>	<u>-</u>	<u>3,727</u>	<u>22,750</u>	<u>4,451,382</u>	<u>772,293</u>	<u>74,690</u>
Disbursements:							
Personal services	-	-	-	-	4,100,000	788,660	25,678
Supplies	-	-	-	-	-	-	7,828
Other services and charges	3,837,008	-	-	13,517	200,000	2,651	43,476
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,474	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	4,041	53	-	20,932	600
Total disbursements	<u>3,837,008</u>	<u>-</u>	<u>4,041</u>	<u>13,570</u>	<u>4,300,000</u>	<u>814,717</u>	<u>77,582</u>
Excess (deficiency) of receipts over disbursements	<u>3,181,619</u>	<u>-</u>	<u>(314)</u>	<u>9,180</u>	<u>151,382</u>	<u>(42,424)</u>	<u>(2,892)</u>
Cash and investments - ending	<u>\$ 7,425,458</u>	<u>\$ 350</u>	<u>\$ 1,799</u>	<u>\$ 47,758</u>	<u>\$ 186,302</u>	<u>\$ 64,822</u>	<u>\$ 55,357</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (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	\$ 3,887	\$ 18,236	\$ 4,765	\$ 3,675,919	\$ 126,731	\$ 73,661	\$ 35,108
Receipts:							
Taxes	-	-	-	1,468,557	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	165,608	-	-	-
Charges for services	-	-	-	64,344	-	-	-
Fines and forfeits	-	-	10,505	-	-	69,650	15,941
Utility fees	-	-	-	-	-	-	-
Other receipts	18	-	-	16,870	807	-	1,400
Total receipts	18	-	10,505	1,715,379	807	69,650	17,341
Disbursements:							
Personal services	-	-	-	849,594	-	-	-
Supplies	-	-	-	223,458	-	-	23
Other services and charges	-	-	5,447	32,648	-	73,456	17,708
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	1,947	178,651	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	729	-	-	22,600	160	-	-
Total disbursements	729	-	7,394	1,306,951	160	73,456	17,731
Excess (deficiency) of receipts over disbursements	(711)	-	3,111	408,428	647	(3,806)	(390)
Cash and investments - ending	\$ 3,176	\$ 18,236	\$ 7,876	\$ 4,084,347	\$ 127,378	\$ 69,855	\$ 34,718

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Emergency Planning/Right To To Know	Statewide 911	Firearms Training	Health	Identification Security Protection	Excess Tax Levy	Local Health Maintenance
Cash and investments - beginning	\$ 47,642	\$ -	\$ 29,615	\$ 463,380	\$ 8,911	\$ -	\$ 171,411
Receipts:							
Taxes	-	-	-	423,053	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	6,322	-	-	47,727	-	-	72,672
Charges for services	-	705,675	-	379,189	-	-	-
Fines and forfeits	-	-	20,730	-	7,324	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	122	256,014	-	656	-	239	555
Total receipts	<u>6,444</u>	<u>961,689</u>	<u>20,730</u>	<u>850,625</u>	<u>7,324</u>	<u>239</u>	<u>73,227</u>
Disbursements:							
Personal services	-	470,688	-	730,822	-	-	19,078
Supplies	3,518	-	8,944	17,190	-	-	-
Other services and charges	11,104	238,697	-	218,845	8,912	-	3,600
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	13,948	-	1,125	-	-	3,000
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	14,000	-	22,893	-	-	-
Total disbursements	<u>14,622</u>	<u>737,333</u>	<u>8,944</u>	<u>990,875</u>	<u>8,912</u>	<u>-</u>	<u>25,678</u>
Excess (deficiency) of receipts over disbursements	<u>(8,178)</u>	<u>224,356</u>	<u>11,786</u>	<u>(140,250)</u>	<u>(1,588)</u>	<u>239</u>	<u>47,549</u>
Cash and investments - ending	<u>\$ 39,464</u>	<u>\$ 224,356</u>	<u>\$ 41,401</u>	<u>\$ 323,130</u>	<u>\$ 7,323</u>	<u>\$ 239</u>	<u>\$ 218,960</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Planning and Zoning Impact	Plat Book	Rainy Day	Reassessment - 2015
Cash and investments - beginning	\$ 476,276	\$ 351,966	\$ 1,805,543	\$ 53,932	\$ 290,432	\$ 1,526,914	\$ 76,138
Receipts:							
Taxes	-	87,582	-	-	-	-	308,806
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	490,987	-	3,705,339	-	-	-	34,789
Charges for services	40,517	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	26,168	5,261	-
Utility fees	-	-	-	-	-	-	-
Other receipts	4,550	8,429	32,022	119,117	-	152,180	430
Total receipts	536,054	96,011	3,737,361	119,117	26,168	157,441	344,025
Disbursements:							
Personal services	-	84,019	1,912,534	-	8,187	-	89,697
Supplies	271,705	5,927	481,135	1,512	-	7,652	911
Other services and charges	95,745	19,948	488,672	133,593	2,870	1,010,770	163,674
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	70,225	17,744	-	5,405	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	80,103	-	-	-	1,600
Total disbursements	437,675	127,638	2,962,444	140,510	11,057	1,018,422	255,882
Excess (deficiency) of receipts over disbursements	98,379	(31,627)	774,917	(21,393)	15,111	(860,981)	88,143
Cash and investments - ending	\$ 574,655	\$ 320,339	\$ 2,580,460	\$ 32,539	\$ 305,543	\$ 665,933	\$ 164,281

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 390,764	\$ 10,711	\$ 10,948	\$ 66,823	\$ 764,898	\$ 71,729	\$ 58,061
Receipts:							
Taxes	-	-	-	-	142,380	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	137,320	-	-	9,765	-	-	-
Fines and forfeits	-	5,659	64,351	23,609	-	19,750	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	3,560	-	707,555
Total receipts	<u>137,320</u>	<u>5,659</u>	<u>64,351</u>	<u>33,374</u>	<u>145,940</u>	<u>19,750</u>	<u>707,555</u>
Disbursements:							
Personal services	88,725	-	-	63,596	-	-	-
Supplies	-	1,639	-	3,034	-	-	-
Other services and charges	-	883	-	4,717	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	21,156	-	55,000	-	465,082	-	754,505
Total disbursements	<u>109,881</u>	<u>2,522</u>	<u>55,000</u>	<u>71,347</u>	<u>465,082</u>	<u>-</u>	<u>754,505</u>
Excess (deficiency) of receipts over disbursements	<u>27,439</u>	<u>3,137</u>	<u>9,351</u>	<u>(37,973)</u>	<u>(319,142)</u>	<u>19,750</u>	<u>(46,950)</u>
Cash and investments - ending	<u>\$ 418,203</u>	<u>\$ 13,848</u>	<u>\$ 20,299</u>	<u>\$ 28,850</u>	<u>\$ 445,756</u>	<u>\$ 91,479</u>	<u>\$ 11,111</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Tax Sale Surplus	Wireless Emergency Telephone System	Court Appointed Special Advocate (CASA)	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	Juvenile Probation Administrative
Cash and investments - beginning	\$ 2,605,370	\$ 284,289	\$ 102,223	\$ 25	\$ 301,095	\$ 16,044	\$ 65,731
Receipts:							
Taxes	-	-	-	-	239,495	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	46,468	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	4,197
Utility fees	-	-	-	-	-	-	-
Other receipts	1,010,642	-	207,786	-	-	7,324	-
Total receipts	1,010,642	-	254,254	-	239,495	7,324	4,197
Disbursements:							
Personal services	-	27,082	138,471	-	5,296	-	-
Supplies	-	-	4,313	-	-	-	-
Other services and charges	-	1,995	21,066	-	213,274	1,088	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	13,474	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,263,831	255,212	47,268	-	31	54	-
Total disbursements	2,263,831	284,289	211,118	-	232,075	1,142	-
Excess (deficiency) of receipts over disbursements	(1,253,189)	(284,289)	43,136	-	7,420	6,182	4,197
Cash and investments - ending	\$ 1,352,181	\$ -	\$ 145,359	\$ 25	\$ 308,515	\$ 22,226	\$ 69,928

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	Drain Construction/Reconstruction	Drainage Maintenance	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 267,077	\$ 23,396	\$ 45,590	\$ 1,277,207	\$ 1,751,657	\$ 55,760	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	85,733,977
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	10,366,435
Charges for services	-	-	-	6,952	536,254	-	-
Fines and forfeits	296,591	4,626	8,309	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	5	-	-	59,102	-	21,905,982	5,393,821
Total receipts	296,596	4,626	8,309	66,054	536,254	21,905,982	101,494,233
Disbursements:							
Personal services	318,558	645	-	-	-	21,877,294	-
Supplies	4,059	1,962	-	-	-	-	-
Other services and charges	1,233	3,917	2,418	272,608	175,774	-	-
Debt service - principal and interest	-	-	-	43,611	-	-	-
Capital outlay	367	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	825	311	53,953	-	101,494,233
Total disbursements	324,217	6,524	3,243	316,530	229,727	21,877,294	101,494,233
Excess (deficiency) of receipts over disbursements	(27,621)	(1,898)	5,066	(250,476)	306,527	28,688	-
Cash and investments - ending	\$ 239,456	\$ 21,498	\$ 50,656	\$ 1,026,731	\$ 2,058,184	\$ 84,448	\$ -

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Wheel Tax / Surtax Combined	Wheel Tax	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax	CEDIT Homestead Credit
Cash and investments - beginning	\$ 151,080	\$ 681	\$ -	\$ -	\$ -	\$ -	\$ 174,467
Receipts:							
Taxes	-	-	-	-	-	-	4,471,098
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,023,916	2,475,368	644,442	-	-	993,881	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	34,970	162,896	-	-
Total receipts	<u>1,023,916</u>	<u>2,475,368</u>	<u>644,442</u>	<u>34,970</u>	<u>162,896</u>	<u>993,881</u>	<u>4,471,098</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	1,111,191	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	2,473,965	644,442	34,970	162,896	993,881	4,569,446
Total disbursements	<u>1,111,191</u>	<u>2,473,965</u>	<u>644,442</u>	<u>34,970</u>	<u>162,896</u>	<u>993,881</u>	<u>4,569,446</u>
Excess (deficiency) of receipts over disbursements	<u>(87,275)</u>	<u>1,403</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(98,348)</u>
Cash and investments - ending	<u>\$ 63,805</u>	<u>\$ 2,084</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,119</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	HEA 1001 State Homestead Credit	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ 972	\$ 69,000	\$ 4,985	\$ 14,254	\$ -	\$ 625	\$ 1,140
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	53,568	200,788	31,946	7,582	10,505
Utility fees	-	-	-	-	-	-	-
Other receipts	7	21	-	-	-	-	-
Total receipts	<u>7</u>	<u>21</u>	<u>53,568</u>	<u>200,788</u>	<u>31,946</u>	<u>7,582</u>	<u>10,505</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	979	69,021	53,986	200,102	31,946	7,682	10,650
Total disbursements	<u>979</u>	<u>69,021</u>	<u>53,986</u>	<u>200,102</u>	<u>31,946</u>	<u>7,682</u>	<u>10,650</u>
Excess (deficiency) of receipts over disbursements	<u>(972)</u>	<u>(69,000)</u>	<u>(418)</u>	<u>686</u>	<u>-</u>	<u>(100)</u>	<u>(145)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,567</u>	<u>\$ 14,940</u>	<u>\$ -</u>	<u>\$ 525</u>	<u>\$ 995</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Coroners Training & Con't Education	Interstate Compact - State Share	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	\$ 1,224	\$ -	\$ 620	\$ 118	\$ 49	\$ 75	\$ 181,006
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	101,125
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	16,602	625	6,958	228	629	1,300	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>16,602</u>	<u>625</u>	<u>6,958</u>	<u>228</u>	<u>629</u>	<u>1,300</u>	<u>101,125</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	16,374	438	6,958	264	653	1,300	189,607
Total disbursements	<u>16,374</u>	<u>438</u>	<u>6,958</u>	<u>264</u>	<u>653</u>	<u>1,300</u>	<u>189,607</u>
Excess (deficiency) of receipts over disbursements	<u>228</u>	<u>187</u>	<u>-</u>	<u>(36)</u>	<u>(24)</u>	<u>-</u>	<u>(88,482)</u>
Cash and investments - ending	<u>\$ 1,452</u>	<u>\$ 187</u>	<u>\$ 620</u>	<u>\$ 82</u>	<u>\$ 25</u>	<u>\$ 75</u>	<u>\$ 92,524</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	CEDIT Distribution	COIT Distribution	93.563 Prosecutor PCA	93.563 ARRA Prosecutor IV-D Incentive
Cash and investments - beginning	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ 2,122	\$ 19,382
Receipts:							
Taxes	-	-	618,153	3,576,879	10,688,926	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,950	697,074	-	-	-	3,464	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	7,043	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,950</u>	<u>697,074</u>	<u>618,153</u>	<u>3,576,879</u>	<u>10,688,926</u>	<u>10,507</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	19,382
Other services and charges	-	-	-	-	-	6,304	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,988	697,074	588,661	3,576,879	10,688,926	-	-
Total disbursements	<u>1,988</u>	<u>697,074</u>	<u>588,661</u>	<u>3,576,879</u>	<u>10,688,926</u>	<u>6,304</u>	<u>19,382</u>
Excess (deficiency) of receipts over disbursements	<u>(38)</u>	<u>-</u>	<u>29,492</u>	<u>-</u>	<u>-</u>	<u>4,203</u>	<u>(19,382)</u>
Cash and investments - ending	<u>\$ 712</u>	<u>\$ -</u>	<u>\$ 29,492</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,325</u>	<u>\$ -</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	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
Cash and investments - beginning	\$ 8,453	\$ 145,780	\$ 168,827	\$ 34,813	\$ 81,811	\$ 118,064	\$ 9,154
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	52,509	79,002	52,509	-	-	-
Fines and forfeits	-	-	-	-	726,375	101,470	1,435
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	3,978	-	37,878	-	-
Total receipts	<u>-</u>	<u>52,509</u>	<u>82,980</u>	<u>52,509</u>	<u>764,253</u>	<u>101,470</u>	<u>1,435</u>
Disbursements:							
Personal services	-	87,711	78,797	78,512	503,737	122,510	-
Supplies	3,569	-	8,674	-	35,663	2,352	-
Other services and charges	3,719	-	3,269	5,110	183,966	93	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	68,391	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	1,600	15,619	-	23,491	3,800	1,138
Total disbursements	<u>7,288</u>	<u>89,311</u>	<u>106,359</u>	<u>83,622</u>	<u>815,248</u>	<u>128,755</u>	<u>1,138</u>
Excess (deficiency) of receipts over disbursements	<u>(7,288)</u>	<u>(36,802)</u>	<u>(23,379)</u>	<u>(31,113)</u>	<u>(50,995)</u>	<u>(27,285)</u>	<u>297</u>
Cash and investments - ending	<u>\$ 1,165</u>	<u>\$ 108,978</u>	<u>\$ 145,448</u>	<u>\$ 3,700</u>	<u>\$ 30,816</u>	<u>\$ 90,779</u>	<u>\$ 9,451</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	GAL CASA User's Fees	Jury Fees	Coroner's Copy Fees	Co. Offender Transportation	EMS Donations	DCHD Donation	Sheriff Donation
Cash and investments - beginning	\$ 253	\$ 12,987	\$ 2,903	\$ 2,133	\$ 5,208	\$ 415	\$ 25,274
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	200	14,799	303	625	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	172	-	-	-	-	12,653
Total receipts	200	14,971	303	625	-	-	12,653
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	938	160	5,320
Other services and charges	-	17,638	-	-	-	-	12,819
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	871	29	-
Total disbursements	-	17,638	-	-	1,809	189	18,139
Excess (deficiency) of receipts over disbursements	200	(2,667)	303	625	(1,809)	(189)	(5,486)
Cash and investments - ending	\$ 453	\$ 10,320	\$ 3,206	\$ 2,758	\$ 3,399	\$ 226	\$ 19,788

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Fallen Heroes Memorial	Magna TIF Bond	Daleville TIF Bond	Morrison Road TIF	Park One TIF	Magna Industrial TIF	I-69 TIF
Cash and investments - beginning	\$ 3,441	\$ 159,513	\$ 3,845,116	\$ 3,903,677	\$ 261,309	\$ 49,464	\$ 11,483
Receipts:							
Taxes	-	271,006	648,289	1,032,691	18,946	40,547	7,670
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	711,386	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	600	152,757	-	183,787	1,220,917	-	-
Total receipts	<u>600</u>	<u>423,763</u>	<u>648,289</u>	<u>1,927,864</u>	<u>1,239,863</u>	<u>40,547</u>	<u>7,670</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	172	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,143	125,805	1,369,392	2,114,909	1,471,880	36,303	4,955
Total disbursements	<u>1,315</u>	<u>125,805</u>	<u>1,369,392</u>	<u>2,114,909</u>	<u>1,471,880</u>	<u>36,303</u>	<u>4,955</u>
Excess (deficiency) of receipts over disbursements	<u>(715)</u>	<u>297,958</u>	<u>(721,103)</u>	<u>(187,045)</u>	<u>(232,017)</u>	<u>4,244</u>	<u>2,715</u>
Cash and investments - ending	<u>\$ 2,726</u>	<u>\$ 457,471</u>	<u>\$ 3,124,013</u>	<u>\$ 3,716,632</u>	<u>\$ 29,292</u>	<u>\$ 53,708</u>	<u>\$ 14,198</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	AG Park TIF	New Brevini TIF	Park Brevini TIF	Park Save-A-Lot TIF	Park Twoson TIF	Bell Perch TIF	Midwest Metal TIF
Cash and investments - beginning	\$ 28,702	\$ 121,497	\$ 36,683	\$ 328,970	\$ 347,220	\$ 46,796	\$ 245,883
Receipts:							
Taxes	14,705	310,848	61,004	255,586	236,933	36,024	252,836
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	27,438	-	-	-
Total receipts	<u>14,705</u>	<u>310,848</u>	<u>61,004</u>	<u>283,024</u>	<u>236,933</u>	<u>36,024</u>	<u>252,836</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,245	276,921	67,185	396,285	374,008	64,808	318,085
Total disbursements	<u>2,245</u>	<u>276,921</u>	<u>67,185</u>	<u>396,285</u>	<u>374,008</u>	<u>64,808</u>	<u>318,085</u>
Excess (deficiency) of receipts over disbursements	<u>12,460</u>	<u>33,927</u>	<u>(6,181)</u>	<u>(113,261)</u>	<u>(137,075)</u>	<u>(28,784)</u>	<u>(65,249)</u>
Cash and investments - ending	<u>\$ 41,162</u>	<u>\$ 155,424</u>	<u>\$ 30,502</u>	<u>\$ 215,709</u>	<u>\$ 210,145</u>	<u>\$ 18,012</u>	<u>\$ 180,634</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	PLR TIF	New Twoson TIF	Nebo Road TIF	Reserve Brevini Bond	Reserve Bell Perch Bond	Bell Perch Bond Capital	Employees Benefit Trust
Cash and investments - beginning	\$ 356,976	\$ 169	\$ 694,905	\$ 224,256	\$ 127,500	\$ 1,067,648	\$ 424,093
Receipts:							
Taxes	218,563	111	145,641	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	95,676	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	7,580,555
Total receipts	<u>218,563</u>	<u>111</u>	<u>241,317</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,580,555</u>
Disbursements:							
Personal services	-	-	-	-	-	-	6,629,677
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	19,485	-	132,039	-	-	130,553	-
Total disbursements	<u>19,485</u>	<u>-</u>	<u>132,039</u>	<u>-</u>	<u>-</u>	<u>130,553</u>	<u>6,629,677</u>
Excess (deficiency) of receipts over disbursements	<u>199,078</u>	<u>111</u>	<u>109,278</u>	<u>-</u>	<u>-</u>	<u>(130,553)</u>	<u>950,878</u>
Cash and investments - ending	<u>\$ 556,054</u>	<u>\$ 280</u>	<u>\$ 804,183</u>	<u>\$ 224,256</u>	<u>\$ 127,500</u>	<u>\$ 937,095</u>	<u>\$ 1,374,971</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Public Health Vaccine	EMA Hazardous Clean-Up	Insurance Recovery	Emergency Management Donations	Police Equipment	Drug Abuse Resistance ED	EMS Pension Supplement
Cash and investments - beginning	\$ 131,221	\$ 2,404	\$ 69,052	\$ 5,931	\$ 84,910	\$ 2,048	\$ 76,549
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	34,442	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	10,000	-	-
Fines and forfeits	-	-	-	-	93,416	-	110,400
Utility fees	-	-	-	-	-	-	-
Other receipts	-	75	101,659	14,329	35,567	-	-
Total receipts	34,442	75	101,659	14,329	138,983	-	110,400
Disbursements:							
Personal services	-	-	-	-	-	-	80,392
Supplies	25,517	-	-	5,793	43,638	392	-
Other services and charges	102	-	7,411	-	85,456	179	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	17,676	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	43,910	4,676	93	-	-
Total disbursements	43,295	-	51,321	10,469	129,187	571	80,392
Excess (deficiency) of receipts over disbursements	(8,853)	75	50,338	3,860	9,796	(571)	30,008
Cash and investments - ending	\$ 122,368	\$ 2,479	\$ 119,390	\$ 9,791	\$ 94,706	\$ 1,477	\$ 106,557

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	EMS Capital Improvement	Delaware County Fair & Expo	Animal Welfare	Metro Plan Organization	County Medical Inmate Care	EMS Ambulance Replacement	TMA Audit
Cash and investments - beginning	\$ 109,844	\$ 68,049	\$ 626	\$ 100	\$ 50,488	\$ 190,370	\$ 68,665
Receipts:							
Taxes	-	-	-	-	-	-	6,380
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	149,354	-	-	-	-	-
Fines and forfeits	196,500	170,266	-	-	12,628	53,075	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	15,465	-	-	-	-	-
Total receipts	<u>196,500</u>	<u>335,085</u>	<u>-</u>	<u>-</u>	<u>12,628</u>	<u>53,075</u>	<u>6,380</u>
Disbursements:							
Personal services	19,823	7,328	-	-	-	-	-
Supplies	5,009	5,708	-	-	-	-	-
Other services and charges	24,782	294,637	-	-	-	-	-
Debt service - principal and interest	-	17,550	-	-	-	-	-
Capital outlay	65,513	1,296	-	-	-	132,762	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	5,987	10,721	-	-	-	-	2,200
Total disbursements	<u>121,114</u>	<u>337,240</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>132,762</u>	<u>2,200</u>
Excess (deficiency) of receipts over disbursements	<u>75,386</u>	<u>(2,155)</u>	<u>-</u>	<u>-</u>	<u>12,628</u>	<u>(79,687)</u>	<u>4,180</u>
Cash and investments - ending	<u>\$ 185,230</u>	<u>\$ 65,894</u>	<u>\$ 626</u>	<u>\$ 100</u>	<u>\$ 63,116</u>	<u>\$ 110,683</u>	<u>\$ 72,845</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	County Lease Rental	Sprint Nextel Rebanding Project	Project Hoosier Safety	EMS Medical Supplies	Delaware County Employee Longevity	Tax Sale Administration	Emergency Comm Center Cap Improvement
Cash and investments - beginning	\$ 138,876	\$ 4,748	\$ 81,701	\$ 60,499	\$ 280,130	\$ 138,499	\$ 14,700
Receipts:							
Taxes	279,630	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	24,439	300	-	-	-	-	-
Charges for services	-	13,415	-	-	-	-	-
Fines and forfeits	-	-	6,000	150,000	-	289,841	-
Utility fees	-	-	-	-	-	-	-
Other receipts	15,972	169,855	-	-	371,984	298,724	5,000
Total receipts	<u>320,041</u>	<u>183,570</u>	<u>6,000</u>	<u>150,000</u>	<u>371,984</u>	<u>588,565</u>	<u>5,000</u>
Disbursements:							
Personal services	-	-	-	-	547,971	-	-
Supplies	-	-	-	162,077	-	-	-
Other services and charges	-	16,989	8,437	-	-	48,578	-
Debt service - principal and interest	306,911	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	152,006	-	-	5,860	-	545,636	-
Total disbursements	<u>458,917</u>	<u>16,989</u>	<u>8,437</u>	<u>167,937</u>	<u>547,971</u>	<u>594,214</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(138,876)</u>	<u>166,581</u>	<u>(2,437)</u>	<u>(17,937)</u>	<u>(175,987)</u>	<u>(5,649)</u>	<u>5,000</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 171,329</u>	<u>\$ 79,264</u>	<u>\$ 42,562</u>	<u>\$ 104,143</u>	<u>\$ 132,850</u>	<u>\$ 19,700</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Security Deposits	CFDA#93.283 NOLBOH	CFDA 16.922 INTERDICTION	CFDA 16.593 Re-Entry Specialized	For Div Drug Ct Grant	Juvenile DUI Grant	Pass Thru Grants
Cash and investments - beginning	\$ 22,599	\$ 2,806	\$ 8,958	\$ (14,160)	\$ 1,960	\$ 1,591	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,653	48,141	8,000	35,510	-
Charges for services	-	-	-	-	-	-	12,132
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	1,653	48,141	8,000	35,510	12,132
Disbursements:							
Personal services	-	-	-	2,222	-	35,517	-
Supplies	-	669	30	703	2,617	-	-
Other services and charges	-	200	-	34,991	6,155	-	12,012
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	8,928	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	120
Total disbursements	-	869	8,958	37,916	8,772	35,517	12,132
Excess (deficiency) of receipts over disbursements	-	(869)	(7,305)	10,225	(772)	(7)	-
Cash and investments - ending	\$ 22,599	\$ 1,937	\$ 1,653	\$ (3,935)	\$ 1,188	\$ 1,584	\$ -

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Adult Drug Court	Emergency Management Grant	Childhood Obesity Grant	2006 DHS Exercise	CFDA 16.738 JAG	2011 DJ-BX-3230 JAG	CFDA11.558 GIS
Cash and investments - beginning	\$ (16,360)	\$ 33,545	\$ 2,220	\$ 5,484	\$ 15,962	\$ 10,972	\$ 2,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	17,630	-	-	-	-	-	2,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	949	-	-	-	-	-	-
Total receipts	18,579	-	-	-	-	-	2,000
Disbursements:							
Personal services	-	-	-	-	12,875	10,972	-
Supplies	949	-	-	-	-	-	-
Other services and charges	-	-	370	-	-	-	1,400
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,270	962	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	5,308	-	-	-	-	-
Total disbursements	2,219	6,270	370	-	12,875	10,972	1,400
Excess (deficiency) of receipts over disbursements	16,360	(6,270)	(370)	-	(12,875)	(10,972)	600
Cash and investments - ending	\$ -	\$ 27,275	\$ 1,850	\$ 5,484	\$ 3,087	\$ -	\$ 2,600

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Tobacco Settlement	Tobacco Prevention	Court Administrator Translator	CFDA 93.069 Bioterrorism	Co. Juv. Pro. Positive Action Program	Delaware County Drug Free Grant	DTF Imprest
Cash and investments - beginning	\$ 42,177	\$ (6,509)	\$ 2,925	\$ 926	\$ 2,384	\$ 7,682	\$ 29,834
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	47,749	-	-	-	-	-	-
Charges for services	-	102,626	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	123	-	-	-	10,000	-
Total receipts	<u>47,749</u>	<u>102,749</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Disbursements:							
Personal services	-	48,506	-	-	-	2,682	-
Supplies	-	1,090	-	-	-	4,000	-
Other services and charges	20,765	59,770	1,550	-	-	1,000	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	229	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	12,500
Total disbursements	<u>20,765</u>	<u>109,595</u>	<u>1,550</u>	<u>-</u>	<u>-</u>	<u>7,682</u>	<u>12,500</u>
Excess (deficiency) of receipts over disbursements	<u>26,984</u>	<u>(6,846)</u>	<u>(1,550)</u>	<u>-</u>	<u>-</u>	<u>2,318</u>	<u>(12,500)</u>
Cash and investments - ending	<u>\$ 69,161</u>	<u>\$ (13,355)</u>	<u>\$ 1,375</u>	<u>\$ 926</u>	<u>\$ 2,384</u>	<u>\$ 10,000</u>	<u>\$ 17,334</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	CRED Industrial Development	Sheriff Law Enforcement Continuing Ed	Sheriff Seizure	Prosecutor Seizure	Prosecutor's Audiov	Probation Trust	Redevelopment Checking
Cash and investments - beginning	\$ -	\$ 12,732	\$ 4,415	\$ 21,869	\$ 2,266	\$ 2,710	\$ 8,192
Receipts:							
Taxes	522,600	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	3,356	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	1,460	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	188	-	86	-	-	79,175
Total receipts	<u>522,600</u>	<u>1,648</u>	<u>-</u>	<u>86</u>	<u>3,356</u>	<u>-</u>	<u>79,175</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	4,415	1,391	593	-	-
Other services and charges	-	1,390	-	11,099	1,718	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	63,447
Total disbursements	<u>-</u>	<u>1,390</u>	<u>4,415</u>	<u>12,490</u>	<u>2,311</u>	<u>-</u>	<u>63,447</u>
Excess (deficiency) of receipts over disbursements	<u>522,600</u>	<u>258</u>	<u>(4,415)</u>	<u>(12,404)</u>	<u>1,045</u>	<u>-</u>	<u>15,728</u>
Cash and investments - ending	<u>\$ 522,600</u>	<u>\$ 12,990</u>	<u>\$ -</u>	<u>\$ 9,465</u>	<u>\$ 3,311</u>	<u>\$ 2,710</u>	<u>\$ 23,920</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Park One Bond and Interest	Park One Reserve	Morrison Road Junior Reserve	Morrison Road Reserve	Morrison Road Bond and Interest	Magna Bond and Interest	Magna Reserve
Cash and investments - beginning	\$ 3,066	\$ 170,000	\$ 65,204	\$ 253,553	\$ 73,127	\$ 1	\$ 248,322
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	212,053	3	5	26	173,203	-	-
Total receipts	212,053	3	5	26	173,203	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	212,050	3	65,209	19	246,328	1	248,322
Total disbursements	212,050	3	65,209	19	246,328	1	248,322
Excess (deficiency) of receipts over disbursements	3	-	(65,204)	7	(73,125)	(1)	(248,322)
Cash and investments - ending	\$ 3,069	\$ 170,000	\$ -	\$ 253,560	\$ 2	\$ -	\$ -

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	CRED Fund	Park One Capital	Morrison Road Junior Capital	Morrison Road Capital	Daleville Capital	Daleville Reserve	Daleville Excess
Cash and investments - beginning	\$ 1,055,598	\$ 26,997	\$ 11,019	\$ 94,143	\$ 33,086	\$ 274,039	\$ 58,709
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	1	1,501	1,510	265,297	-	-
Total receipts	-	1	1,501	1,510	265,297	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,055,598	-	12,520	1,500	265,297	-	1,615
Total disbursements	1,055,598	-	12,520	1,500	265,297	-	1,615
Excess (deficiency) of receipts over disbursements	(1,055,598)	1	(11,019)	10	-	-	(1,615)
Cash and investments - ending	\$ -	\$ 26,998	\$ -	\$ 94,153	\$ 33,086	\$ 274,039	\$ 57,094

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Park Twoson Bond	Park & New Brevini Cost of Issuance	Park & New Brevini Reserve	Mid-West Metals Capital	Nebo Road Construction	Nebo Road Capitalized Interest	TIF Trust
Cash and investments - beginning	\$ -	\$ 788	\$ 219,508	\$ 3	\$ 212,085	\$ 187,506	\$ 670,806
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,164,621	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	22	-	4	2	-
Total receipts	1,164,621	-	22	-	4	2	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,164,621	-	20	-	29,112	125,000	670,806
Total disbursements	1,164,621	-	20	-	29,112	125,000	670,806
Excess (deficiency) of receipts over disbursements	-	-	2	-	(29,108)	(124,998)	(670,806)
Cash and investments - ending	\$ -	\$ 788	\$ 219,510	\$ 3	\$ 182,977	\$ 62,508	\$ -

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Nebo Land Partners	CFDA 16.745 JMHC	JAG	CFDA 93.994 Infant	CFDA 93.008 NACCHO	CFDA 93.074 Health	CFDA 93.089 Health
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	54,724	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	80,465	17,975	42,155	3,500	-	-
Charges for services	-	-	-	-	-	14,974	6,340
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>54,724</u>	<u>80,465</u>	<u>17,975</u>	<u>42,155</u>	<u>3,500</u>	<u>14,974</u>	<u>6,340</u>
Disbursements:							
Personal services	-	2,971	-	12,891	-	-	4,667
Supplies	-	1,246	-	72	795	4,612	169
Other services and charges	-	75,128	-	33,987	2,704	4,446	296
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,120	-	-	-	6,480	1,208
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,666	-	-	-	-	-	-
Total disbursements	<u>2,666</u>	<u>80,465</u>	<u>-</u>	<u>46,950</u>	<u>3,499</u>	<u>15,538</u>	<u>6,340</u>
Excess (deficiency) of receipts over disbursements	<u>52,058</u>	<u>-</u>	<u>17,975</u>	<u>(4,795)</u>	<u>1</u>	<u>(564)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 52,058</u>	<u>\$ -</u>	<u>\$ 17,975</u>	<u>\$ (4,795)</u>	<u>\$ 1</u>	<u>\$ (564)</u>	<u>\$ -</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	CFDA 97.073 EMA	CFDA 97.042 EMG Management	JDAI Grant	Ball Foundation Grant	MEDSTAT OFF-RD AMBULANCE	Park Twoson Bond 2014
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	376	314	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	82,003	5,000	65,000	1
Total receipts	<u>376</u>	<u>314</u>	<u>82,003</u>	<u>5,000</u>	<u>65,000</u>	<u>1</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	162	5,000	-	-
Other services and charges	-	314	39,088	-	60,027	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	376	-	-	-	-	-
Total disbursements	<u>376</u>	<u>314</u>	<u>39,250</u>	<u>5,000</u>	<u>60,027</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>42,753</u>	<u>-</u>	<u>4,973</u>	<u>1</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,753</u>	<u>\$ -</u>	<u>\$ 4,973</u>	<u>\$ 1</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Park Twoson Construction	Park Twoson Costs of Issuance	Brevini TIF Bond	Nebo Road Bond	Storm Water	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 22	\$ -	\$ 228,443	\$ 49,780,132
Receipts:						
Taxes	-	-	-	-	-	134,541,667
Licenses and permits	-	-	-	-	-	99,604
Intergovernmental receipts	-	-	-	-	-	23,588,068
Charges for services	-	-	-	-	-	7,463,464
Fines and forfeits	-	-	-	-	-	10,132,696
Utility fees	-	-	-	-	192,191	192,191
Other receipts	3,119,644	68,720	137,270	125,000	-	59,390,380
Total receipts	<u>3,119,644</u>	<u>68,720</u>	<u>137,270</u>	<u>125,000</u>	<u>192,191</u>	<u>235,408,070</u>
Disbursements:						
Personal services	-	-	-	-	-	57,275,802
Supplies	-	-	-	-	-	3,416,620
Other services and charges	-	-	-	-	-	14,275,080
Debt service - principal and interest	-	-	-	-	-	3,968,072
Capital outlay	-	-	-	-	-	638,931
Utility operating expenses	-	-	-	-	88,283	88,283
Other disbursements	-	6,220	137,250	125,000	-	154,396,425
Total disbursements	<u>-</u>	<u>6,220</u>	<u>137,250</u>	<u>125,000</u>	<u>88,283</u>	<u>234,059,213</u>
Excess (deficiency) of receipts over disbursements	<u>3,119,644</u>	<u>62,500</u>	<u>20</u>	<u>-</u>	<u>103,908</u>	<u>1,348,857</u>
Cash and investments - ending	<u>\$ 3,119,644</u>	<u>\$ 62,500</u>	<u>\$ 42</u>	<u>\$ -</u>	<u>\$ 332,351</u>	<u>\$ 51,128,989</u>

DELAWARE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2014

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 395,598</u>	<u>\$ 10,092,406</u>

DELAWARE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2014

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	\$ 165,000
General obligation bonds	Brevini Wind	2,170,000	157,875
General obligation bonds	Park One Rail Spur	2,885,000	235,140
General obligation bonds	Daleville	925,000	266,375
General obligation bonds	Morrison Road	1,084,000	248,258
General obligation bonds	Park One	1,045,000	208,200
General obligation bonds	Mid West Metal	960,000	148,275
General obligation bonds	Bell Perch Bond	1,275,000	39,068
General obligation bonds	EDIT 2013	5,430,000	969,785
General obligation bonds	EDIT 2014	4,645,000	206,703
General obligation bonds	Twoson Park Twoson Mursix 2014	4,220,000	118,800
General obligation bonds	Health Department Building	236,962	72,000
Notes and loans payable	Fairgrounds	110,000	13,750
Notes and loans payable	Daleville IBM	125,000	4,062
Notes and loans payable	Margaret Duncan Loan	6,909	6,003
Notes and loans payable	Abe McConnell Reconstruction	89,161	36,136
Notes and loans payable	911 Building	60,000	10,000
Notes and loans payable	Gradall - Highway	255,600	67,275
Totals		<u>\$ 28,022,632</u>	<u>\$ 2,972,705</u>

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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, 2014. 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.

Basis for Qualified Opinion on the Economic Development Cluster

As described in item 2014-004 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding Equipment and Real Property Management that are applicable to its Economic Development Cluster. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

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

Qualified Opinion on the Economic Development Cluster

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on the Economic Development Cluster* paragraph, 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 the Economic Development Cluster for the year ended December 31, 2014.

Unmodified Opinion on the Highway Planning and Construction Cluster

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 the Highway Planning and Construction Cluster, identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs, for the year ended December 31, 2014.

Other Matters

The County's response to the noncompliance 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.

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 a 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 2014-003 and 2014-004 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.

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

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

July 20, 2017

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

DELAWARE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014

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	Pass-Through To Subrecipient	Total Federal Awards Expended
Department of Commerce					
Economic Development Cluster Economic Adjustment Assistance Park One Rail Spur	Direct grant	11.307	06-79-05416	\$ -	\$ 1,291,062
Total - Economic Development Cluster				-	1,291,062
State Broadband Data and Development Grant Program Data Sharing Initiative	Indiana Office of Technology	11.558	D-20-13-8366	-	1,400
Total - Department of Commerce				-	1,292,462
Department of Justice					
JAG Program Cluster Edward Byrne Memorial Justice Assistance Grant Program 2013 JAG Grant	Muncie Police Department	16.738	2013-DJ-BX-0728	-	10,972
Total - JAG Program Cluster				-	10,972
Drug Court Discretionary Grant Program BJA	Indiana Criminal Justice Institute	16.585	2010-DC-BX-0123	-	17,630
Residential Substance Abuse Treatment for State Prisoners RESPECT	Indiana Criminal Justice Institute	16.593	2014-CJ-BX-0052	-	48,141
Criminal and Juvenile Justice and Mental Health Collaboration Program JMHC	Direct grant	16.745	2013-MO-BX-0027	-	80,465
Total - Department of Justice				-	157,208
Department of Transportation					
Highway Planning and Construction Cluster Highway Planning and Construction Intersection & Gateway Improvements	Indiana Department of Transportation	20.205	501039	-	95,676
Jackson St. Bridge Replacement			710091	-	19,357
Tillotson Overpass			902310	-	14,369
Roundabout			1006111	-	71,799
Sign Inventory & Replacement			1006112	-	83,022
Bridge Inspections			1006593	-	30,617
Morrison Rd			0710092 & 0501034	-	711,386
Planning Funds			A249-13-320026 and A249-14-321	-	190,575
Planning Funds			A249-13-320026 and A249-14-321	-	118,082
Planning Funds			A249-13-320026 and A249-14-321	-	14,747
Planning Funds			A249-13-320026 and A249-14-321	724	724
Planning Funds			A249-13-320026 and A249-14-321	9,248	11,408
Planning Funds			A249-13-320026 and A249-14-321	-	19,821
Total - Highway Planning and Construction Cluster				9,972	1,381,584
Highway Safety Cluster State and Community Highway Safety Operation Pull Over	Muncie City Police Department	20.600		-	21,938

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

DELAWARE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014
(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	Pass-Through To Subrecipient	Total Federal Awards Expended
Department of Transportation (continued)					
Highway Safety Cluster (continued) Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Taskforce	Muncie City Police Department	20.601		-	13,572
Total - Highway Safety Cluster				-	35,510
Total - Department of Transportation				9,972	1,417,094
Department of Health and Human Services					
Medical Reserve Corps Small Grant Program National Assn. of County & City Health Officials	Direct grant	93.008		-	3,499
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074	5U90TP000521-2	-	14,974
Emergency System for Advance Registration of Volunteer Health Professionals Medical Reserve Corps	Indiana State Department of Health	93.089		-	6,340
Centers for Disease Control and Prevention_Investigations and Technical Assistance NALBOH	National Association of Local Board of Health	93.283	5U38HM000512-03	-	869
Child Support Enforcement Indirect Costs Prosecutor Clerk Court Costs	Indiana Department of Child Services	93.563	2014 2014 2014 2014	- - - -	217,962 333,392 144,840 134,946
Total - Child Support Enforcement				-	831,140
Preventive Health and Health Services Block Grant Lean Six Sigma	Direct grant	93.991		-	370
Maternal and Child Health Services Block Grant to the States Fetal Infant Mortality Review	Indiana State Department of Health	93.994	B04MC26664	-	42,155
Total - Department of Health and Human Services				-	899,347
Department of Homeland Security					
Emergency Management Performance Grants 2013 Emergency Management Performance 2013 Emergency Management Performance	Indiana Department of Homeland Security	97.042	EMW-2013-EP-00016 EMW-2013-EP-00016	- -	60,484 5,031
Total - Emergency Management Performance Grants				-	65,515
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	EMW-2013-SS-00017	-	9,233
Total - Department of Homeland Security				-	74,748
Total federal awards expended				\$ 9,972	\$ 3,840,859

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

DELAWARE COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2014. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, 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; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified - Highway Planning and Construction Cluster; Qualified - Economic Development Cluster
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:

_____ Name of Federal Program or Cluster _____
Economic Development Cluster
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 2014-001 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Condition

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). Due to the lack of controls, the following errors occurred on the SEFA:

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

1. The Highway Planning and Construction Cluster expenditures were overstated by \$330,740.
2. Several grants were understated due to wrong amounts or omitted grant expenditures. The net understatement totaled \$11,841.
3. Information such as grantor agency, program title, pass-through entity, Catalog of Federal Domestic Assistance (CFDA) number, and pass-through identifying number was either incorrectly reported or omitted for some grants.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes. . . ."

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 § ____ .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.

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (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."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Because a proper system of internal control was not in place, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition*.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2014-002 - FINANCIAL TRANSACTIONS AND REPORTING

Condition

The County had deficiencies in their internal control system related to financial transactions and reporting in the following areas:

1. Preparation of the Financial Statement: The County failed to design effective controls over the preparation of the financial statement in order to prevent, or detect and correct, material misstatements, including notes to the financial statement. The County submitted financial information into the Indiana Gateway for Government Units, which is a financial reporting system and the source of the Annual Financial Report (AFR). The AFR was used to compile the County's financial statement. There was no control in place, such as an oversight, review, or approval process, to ensure the accuracy of the financial information prior to the submission.
2. Monitoring of Controls: The County had no process in place to monitor the effectiveness of controls over time.
3. Information and Communication: The County did not have proper procedures in place to ensure that proper communications were made to ensure proper reporting on the financial statement.
4. Payroll: There were no controls in place to ensure that the payroll of department heads was correct and accurate. The time records of department heads were not verified or reviewed for accuracy before their payroll was calculated and the department heads were paid.

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

5. Clerk of the Circuit Court Records: No effective controls were in place to ensure that the receipts, disbursements, and balances presented to the County Auditor for inclusion in the AFR were accurate.
6. County Sheriff Receipts: There was no segregation of duties over the collection of cash, posting of the Cash Book, or depositing.
7. County Redevelopment Commission: There were no controls established over trust accounts held by the County Redevelopment Commission. There were 27 trust accounts held for redevelopment accounts. Some of these trust accounts statements were received by the County Redevelopment Commission, some were received by the County Auditor, and some were sent to the company receiving the bond revenues. There was no comprehensive review of these accounts performed; therefore, they were not properly monitored.

The financial statement contained the following errors:

- Three funds that were included in the County Auditor's Fund Ledger were also reported by the County Redevelopment Commission and caused the cash balance to be overstated by \$1,419,404.
- Two bond trust funds held by the County Redevelopment Commission did not report the receipts or bond payments, which caused both receipts and disbursements to be understated by \$197,270.

Audit adjustments were proposed, accepted by the County, and made to the financial statement.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

"Relevant information from both internal and external sources is necessary to support the functioning of the other components of internal control. Communication is the continual process of providing, sharing, and obtaining necessary information. Internal communication enables personnel to receive a clear message that control responsibilities are taken seriously by the organization. External communication enables relevant outside information to be internalized and internal information to be clearly communicated to external parties. . . .

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Evaluations are used to determine whether each of the five components of internal control is present and functioning. These evaluations may be conducted on an ongoing or periodic basis. The criteria used are developed by the oversight body, elected officials, management, governing boards, or recognized standard-setting bodies or regulators."

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."

Cause

Management of the County had not established a proper system of internal control. An evaluation of the County's system of internal control had not been conducted.

Effect

The failure to establish controls enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County at risk that controls may have not been either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, material misstatements in a timely manner.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

FINDING 2014-003 - REPORTING AND DAVIS-BACON ACT

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

Condition

An effective internal control system, which would include segregation of duties, was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Reporting and Davis-Bacon Act compliance requirements.

Reporting

The Grant Administrator was solely responsible for preparing the Federal Financial Report (SF-425/425A). There was no process in place to verify the information reported on the Federal Financial Report (SF-425/425A) was accurate.

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Davis-Bacon Act

A private company was contracted by the County to monitor the Davis-Bacon Act compliance. However, there was no oversight by the County to verify that the private company properly monitored the Davis-Bacon Act compliance.

Context

The lack of controls was a systemic problem during the period audited and affected both of the grant requirements listed above.

Criteria

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. . . ."

Cause

Management had not developed a system of internal controls to ensure compliance with the Reporting and the Davis-Bacon Act compliance requirements.

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the Reporting and the Davis-Bacon Act compliance requirements.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2014-004 - EQUIPMENT AND REAL PROPERTY MANAGEMENT

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

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition

Management of the County had not established an effective internal control system, which would include segregation of duties, related to its grant agreement and the Equipment and Real Property Management compliance requirement. There were no controls to ensure that the County maintained property records in compliance with the equipment requirements of the Equipment and Real Property Management compliance requirement.

The County failed to comply with the equipment requirements. They did not maintain a record of equipment purchased with grant funds.

Context

The lack of controls and noncompliance were a systemic problem during the period audited.

Criteria

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. . . ."

15 CFR 24.32(d) states in part:

"*Management requirements.* Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements:

- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property. . . ."

Cause

Management had not developed an effective system of internal controls to ensure that all requirements related to managing equipment purchased through the grant were met.

Effect

The failure to establish an effective internal control system resulted in the County's noncompliance with the grant agreement and the equipment requirements.

Questioned Costs

There were no questioned costs identified.

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the County's management establish controls related to the grant agreement and requirements related to equipment purchased to ensure compliance with those requirements.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

AUDITEE-PREPARED DOCUMENTS

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



Steven G. Craycraft
Delaware County Auditor

June 21, 2017

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING: 2013-003

FISCAL YEAR IN WHICH FINDING OCCURRED: 2013

PASS-THROUGH ENTITY: DIRECT

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION: BRAD BOOKOUT

CONTACT PHONE NUMBER: 765-808-1484

STATUS OF AUDIT FINDING:

THIS GRANT ENDED IN 2014



Steven G. Craycraft
Delaware County Auditor

June 21, 2017

CORRECTIVE ACTION PLAN

FINDING: 2014-001

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION:

AUDITOR STEVEN G. CRAYCRAFT

765-747-7717

DESCRIPTION OF CORRECTIVE ACTION PLAN

County Auditor:

Grants will now be processed through the Delaware County Auditor's office, causing financial information to not be duplicated upon entry into the counties finance system or into the states Gateway system.

View of Responsible Official:

This problem was corrected by not allowing duplicate financial information to be submitted from Grant Recipients.

Anticipated completion date is year end 2017



Steven G. Craycraft

Delaware County Auditor

June 21, 2017

CORRECTIVE ACTION PLAN

FINDING: 2014-002

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION:

AUDITOR STEVEN G. CRAYCRAFT	765-747-7717
CLERK MIKE KING	765-747-7726
SHERIFF RAY DUDLEY	765-747-7885
COUNTY REDEVELOPMENT BRAD BOOKOUT	765-808-1484

DESCRIPTION OF CORRECTIVE ACTION PLAN

County Auditor:

The current County Auditor implemented procedures, including purchasing a new payroll/finance system. The current Auditor and Chief Deputy Auditor review financial records, including claims, budgets and other financial items. The current Auditor also encourages employees of the Auditors office and Treasurers office to check balances weekly.

The County Commissioners, with input from the County Auditor adopted a new internal control policy for Delaware County. The new internal control policy was implemented by the County Auditor.

Financial statements are reviewed for accuracy and to make sure reporting is correct and proper. Balances of accounts, including receipts and payments are checked between the County Treasurer and the County Auditor's office weekly.

The County Auditor and/or Chief Deputy Auditor reviews the reporting of time sheet records for Delaware County Department Heads to make sure reporting of time is correct and accurate

County Clerk:

The current County Clerk now requires that all financial reports are reviewed by the County Clerk and one bookkeeper prior to submission to the County Auditor. The County Clerk has implemented an Excel spreadsheet version of the annual report that is submitted to the County Auditor. This was completed with assistance from the SBoA.

100 W. Main Street Room 103 Muncie, IN 47305
Office: 765-747-7717 Fax: 765-741-3422
E-mail: scraycraft@co.delaware.in.us

County Sheriff:

The County Sheriff hired an additional person and duties have been separated.

County Redevelopment Director:

The grant that a finding was made on (2013-003), ended in 2014.

The DCRC has requested all account statements to be sent to the Delaware County Auditor's Office. Concerning monitoring, the DCRC will continue to contract with H.J. Umbaugh to audit the accounts annually and all expenditures paid for from trust accounts are to be approved by the DCRC. Regarding over and understated balances, the DCRC will ask the Auditor's Office and H.J. Umbaugh to work cooperatively to ensure the balances are correct.

View of Responsible Official:

I believe that efforts have been made to correct each problem found by the SBoA.

Anticipated completion date is year end 2017



Delaware County Redevelopment Commission

1208 W. White River Blvd. Suite #128

Muncie, IN 47303

765-808-1484

bbookout@ecirpd.org

Corrective Action Plan

Finding 2014-003:

Contact Person: Brad Bookout, Director DCRC

Phone: 765-808-1484

Description of corrective Action Plan:

On future grants, the DCRC will recommend that the Commissioners appoint an appropriate individual on staff who is familiar with Davis-Bacon Wage Act requirements to be assigned to oversee and monitor the reporting. Furthermore, the DCRC will recommend that the Commissioners sign off on any Federal Financial Reports that are submitted by the County.

Views of Responsible Official:

We were unaware that County oversight beyond the required federal grant reporting would be required.

Anticipated Completion Date:

The last federal County grant ended in 2014. The recommendation is taken under advisement.

Sincerely yours,

A handwritten signature in black ink that reads "B. Bookout".

Brad Bookout



Delaware County Redevelopment Commission

1208 W. White River Blvd. Suite #128

Muncie, IN 47303

765-808-1484

bbookout@ecirpd.org

Corrective Action Plan

Finding 2014-004:

Contact Person: Brad Bookout, Director DCRC

Phone: 765-808-1484

Description of corrective Action Plan:

The DCRC will recommend that the County specifically segregate duties related to any future grant agreements with the appropriate County affiliates.

Views of Responsible Official:

We were unaware that County oversight beyond the required federal grant reporting would be required.

Anticipated Completion Date:

The last federal County grant ended in 2014. The recommendation is taken under advisement.

Sincerely yours,

A handwritten signature in black ink that reads "B. Bookout".

Brad Bookout

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/>.