

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, 2015 to December 31, 2015



FILED
09/20/2017

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
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 <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-12
Notes to Financial Statement	13-18
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-49
Schedule of Payables and Receivables	50
Schedule of Leases and Debt	51
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance	54-56
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards	58-59
Notes to Schedule of Expenditures of Federal Awards	60
Schedule of Findings and Questioned Costs	61-68
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings	70-73
Corrective Action Plan	74-78
Other Reports	79

SCHEDULE OF OFFICIALS

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



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, 2015, 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, 2015.

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, 2015, 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 August 11, 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

August 11, 2017



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, 2015, and the related notes to the financial statement, and have issued our report thereon dated August 11, 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.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2015-001 and 2015-002, that we consider to be material weaknesses.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2015-001 and 2015-002.

Delaware County's Response to Findings

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

August 11, 2017

(This page intentionally left blank.)

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, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
After Settlement Collections	\$ 3,310,908	\$ 2,808,739	\$ 3,310,908	\$ 2,808,739
Sheriff's Inmate Trust	13,081	454,978	450,274	17,785
Jail Commissary	128,751	305,481	313,910	120,322
Clerk's Trust	1,366,993	5,591,131	5,908,401	1,049,723
General	2,016,477	27,124,678	27,288,405	1,852,750
Accident Report	19,509	9,063	2,603	25,969
Campaign Finance Enforcement - County	1,500	250	-	1,750
CEDIT County Share	7,425,458	2,564,366	4,325,514	5,664,310
Child Advocacy	350	100	-	450
City and Town Court Costs	1,799	3,851	1,800	3,850
Clerk's Records Perpetuation	47,758	25,166	11,438	61,486
COIT County Distributive Shares	186,302	4,420,560	4,482,161	124,701
Community Corrections	64,822	780,808	820,498	25,132
Community Transition Program	55,357	46,150	79,114	22,393
Congressional School Interest	3,176	36	365	2,847
Congressional School Principal	18,236	-	-	18,236
Sales Disclosure - County Share	7,876	12,160	14,127	5,909
Cumulative Bridge	4,084,347	1,977,805	1,957,226	4,104,926
Cumulative Building	127,378	81	11,203	116,256
Drug Free Community	69,855	49,182	62,662	56,375
Electronic Map Generation	34,718	82,292	52,558	64,452
Emergency Planning/Right To Know	39,464	16,711	26,729	29,446
Statewide 911	224,356	679,881	712,536	191,701
Firearms Training	41,401	23,090	53,752	10,739
Health	323,130	832,816	798,258	357,688
Identification Security Protection	7,323	7,794	7,943	7,174
Excess Tax Levy	239	-	-	239
Local Health Maintenance	218,960	73,322	46,873	245,409
Local Road and Street	574,655	570,044	573,007	571,692
Misdemeanant	320,339	84,954	44,343	360,950
Motor Vehicle Highway	2,580,460	3,710,725	3,215,077	3,076,108
Planning and Zoning Impact	32,539	99,520	73,177	58,882
Plat Book	305,543	28,222	61,823	271,942
Rainy Day	665,933	44,906	140,660	570,179
Reassessment - 2015	164,281	477,366	462,805	178,842
Recorder's Records Perpetuation	418,203	139,147	150,471	406,879
Sex and Violent Offender Administration	13,848	6,062	4,301	15,609
Sheriff's Pension Trust	20,299	100,843	105,000	16,142
Supplemental Public Defender Services	28,850	37,948	19,091	47,707
Surplus Tax	445,756	163,305	121,287	487,774
Surveyor's Corner Perpetuation	91,479	20,530	-	112,009
Tax Sale Redemption	11,111	879,656	873,599	17,168
Tax Sale Surplus	1,352,181	929,332	1,087,644	1,193,869
Unsafe Building	-	5,020	5,020	-
Court Appointed Special Advocate (CASA)	145,359	177,804	184,456	138,707
GAL/CASA	25	-	-	25
Auditors Ineligible Deductions	308,515	78,626	168,868	218,273
County Elected Officials Training	22,226	7,794	1,851	28,169
Juvenile Probation Administrative	69,928	2,463	-	72,391
Supplemental Adult Probation Services	239,456	270,119	326,739	182,836
Supplemental Juvenile Probation Services	21,498	4,383	3,879	22,002
Alternative Dispute Resolution	50,656	9,923	5,714	54,865
Drain Construction/Reconstruction	1,026,731	12,790	508,961	530,560
Drainage Maintenance	2,058,184	577,466	561,126	2,074,524
Payroll Clearing	84,448	22,290,598	22,122,434	252,612
Settlement	-	102,050,195	102,050,195	-
Wheel Tax / Surtax Combined	63,805	1,044,354	981,737	126,422
Wheel Tax	2,084	2,521,274	2,523,358	-
CVET Agency	-	723,732	723,732	-
Weed Lien Collections	-	69,344	69,344	-
Sewage Collections	-	189,510	189,510	-
Financial Institution Tax	-	1,053,870	1,053,870	-
CEDIT Homestead Credit	76,119	4,612,719	4,594,413	94,425
State Fines and Forfeitures	4,567	28,947	28,869	4,645
Infraction Judgements	14,940	240,764	233,762	21,942
Overweight Vehicle Fines	-	2,290	2,290	-
Special Death Benefit	525	6,393	6,490	428
Sales Disclosure - State Share	995	12,205	12,025	1,175
Coroners Training & Con't Education	1,452	15,440	15,720	1,172
Interstate Compact - State Share	187	1,157	1,344	-
Mortgage Recording Fees - State Share	620	7,358	7,373	605
DLGF Homestead Property Database	82	286	131	237
Sex and Violent Offender Admin - State	25	673	666	32
Child Restraint Violations Fines	75	1,675	1,725	25
Inheritance Tax	92,524	39,149	42,094	89,579
Education Plate Fees Agency	712	1,800	2,081	431
Riverboat Revenue Sharing	-	697,074	697,074	-
Innkeepers Tax Collections	29,492	610,437	635,148	4,781
CEDIT Distribution	-	3,690,175	3,690,175	-

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, 2015

(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
COIT Distribution	-	11,034,516	11,034,516	-
93.563 Prosecutor PCA	6,325	11,502	6,352	11,475
93.563 ARRA Clerk IV-D Incentive	1,165	-	1,165	-
93.563 Title IV-D Incentive	108,978	50,217	68,243	90,952
93.563 Prosecutor IV-D Incentive-Post Oct '99	145,448	73,443	102,685	116,206
93.563 Clerk IV-D Incentive-Post Oct '99	3,700	48,817	27,780	24,737
Community Corrections User's Fees	30,816	960,087	785,088	205,815
Pretrial Diversion	90,779	219,110	122,584	187,305
County Law Enforcement Con't Ed	9,451	1,396	965	9,882
GAL CASA User's Fees	453	-	-	453
Jury Fees	10,320	12,062	10,513	11,869
Coroner's Copy Fees	3,206	440	-	3,646
Co. Offender Transportation	2,758	1,112	-	3,870
EMS Donations	3,399	1,500	3,479	1,420
DCHD Donation	226	100	183	143
Sheriff Donation	19,788	21,000	23,287	17,501
Fallen Heroes Memorial	2,726	1,057	200	3,583
Magna TIF Bond	457,471	402,555	349,967	510,059
Daleville TIF Bond	3,124,013	654,814	3,038,917	739,910
Morrison Road TIF	3,716,632	1,403,621	1,858,685	3,261,568
Park One TIF	29,292	25,588	38,302	16,578
Magna Industrial TIF	53,708	67,311	7,449	113,570
I-69 TIF	14,198	8,149	12,674	9,673
AG Park TIF	41,162	16,095	2,010	55,247
New Brevini TIF	155,424	257,637	236,249	176,812
Park Brevini TIF	30,502	431,510	236,061	225,951
Park Save-A-Lot TIF	215,709	244,141	210,980	248,870
Park Twoson TIF	210,145	231,492	288,600	153,037
Bell Perch TIF	18,012	27,982	28,657	17,337
Midwest Metal TIF	180,634	283,008	226,535	237,107
PLR TIF	556,054	631,967	337,059	850,962
New Twoson TIF	280	4,066	2,317	2,029
Nebo Road TIF	804,183	200,733	154,862	850,054
Reserve Brevini Bond	224,256	-	-	224,256
Reserve Bell Perch Bond	127,500	-	93,870	33,630
Bell Perch Bond Capital	937,095	23,797	960,892	-
Employees Benefit Trust	1,374,971	7,344,880	7,698,238	1,021,613
Public Health Vaccine	122,368	42,722	39,546	125,544
EMA Hazardous Clean-Up	2,479	77	1,916	640
Insurance Recovery	119,390	27,822	26,011	121,201
Emergency Management Donations	9,791	7,000	10,971	5,820
Police Equipment	94,706	125,736	157,780	62,662
Drug Abuse Resistance ED	1,477	-	-	1,477
EMS Pension Supplement	106,557	110,400	89,664	127,293
EMS Capital Improvement	185,230	192,000	199,344	177,886
Delaware County Fair & Expo	65,894	325,767	337,126	54,535
Animal Welfare	626	-	-	626
Metro Plan Organization	100	15,600	15,700	-
County Medical Inmate Care	63,116	16,396	9,607	69,905
EMS Ambulance Replacement	110,683	126,076	76,941	159,818
TMA Audit	72,845	16,457	54,545	34,757
Sprint Nextel Rebanding Project	171,329	29,808	55,078	146,059
Project Hoosier Safety	79,264	6,000	9,609	75,655
EMS Medical Supplies	42,562	150,000	178,755	13,807
Delaware County Employee Longevity	104,143	520,001	500,191	123,953
Tax Sale Administration	132,850	94,986	52,995	174,841
Emergency Comm Center Cap Improvement	19,700	5,000	-	24,700
Security Deposits	22,599	-	-	22,599
CFDA#93.283 NOLBOH	1,937	-	165	1,772
CFDA 16.922 INTERDICTION	1,653	9,737	10,661	729
CFDA 16.593 Re-Entry Specialized	(3,935)	47,764	43,829	-
For Div Dgru Crt Grant	1,188	9,988	8,841	2,335
Juvenile DUI Grant	1,584	29,815	36,941	(5,542)
Pass Thru Grants	-	1,968	1,968	-
Emergency Management Grant	27,275	100,000	3,453	123,822
Childhood Obesity Grant	1,850	300	-	2,150
2006 DHS Excerise	5,484	-	-	5,484
CFDA 16.738 JAG	3,087	-	3,087	-
CFDA11.558 GIS	2,600	-	-	2,600
Tobacco Settlement	69,161	47,749	23,271	93,639
A6-10-MIN-18 DCHD I	(13,355)	104,249	85,384	5,510
Court Administrator Translator	1,375	2,371	1,937	1,809
CFDA 93.069 Bioterrorism	926	-	926	-
Co. Juv. Pro. Positive Action Program	2,384	-	-	2,384
Delaware County Drug Free Grant	10,000	7,730	10,000	7,730
DTF Imprest	17,334	-	8,334	9,000
CRED Industrial Development	522,600	-	522,600	-
Sheriff Law Enforcement Continuing Ed	12,990	1,188	-	14,178
Sheriff Seizure	-	5,000	-	5,000

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, 2015

(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Prosecutor Seizure	9,465	39,864	12,072	37,257
Prosecutor's Audio	3,311	48	3,356	3
Probation Trust	2,710	-	-	2,710
Redevelopment Checking	23,920	-	23,919	1
Park One Bond and Interest	3,069	210,203	210,200	3,072
Park One Reserve	170,000	8	8	170,000
Morrison Road Reserve	253,560	14	253,572	2
Morrison Road Bond and Interest	2	1,131,684	1,131,682	4
Park One Capital	26,998	1	1	26,998
Morrison Road Capital	94,153	1,505	95,657	1
Daleville Capital	33,086	931,090	964,170	6
Daleville Reserve	274,039	8	274,045	2
Daleville Excess	57,094	2	57,096	-
Park & New Brevini Cost of Issuance	788	-	-	788
Park & New Brevini Reserve	219,510	25	23	219,512
Mid-West Metals Capital	3	-	-	3
Nebo Road Construction	182,977	101,003	17,904	266,076
Nebo Road Capitalized Interest	62,508	-	62,500	8
Nebo Land Partners	52,058	185,588	113,695	123,951
CFDA 16.745 JMHC	-	87,479	87,493	(14)
JAG	17,975	-	9,787	8,188
CFDA 93.994 Infant	(4,795)	32,521	31,753	(4,027)
CFDA 93.008 NACCHO	1	3,500	3,501	-
CFDA 93.074 Health	(564)	20,451	20,373	(486)
CFDA 93.089 Health	-	4,837	4,837	-
JDAI Grant	42,753	104,167	95,888	51,032
MEDSTAT OFF-RD AMBULANCE	4,973	-	4,915	58
Park Twoson Bond 2014	1	289,473	216,199	73,275
Park Twoson Construction	3,119,644	110	3,119,754	-
Park Twoson Costs of Issuance	62,500	8	-	62,508
DELPHI CRED	-	1,143,171	-	1,143,171
ABB CRED	-	2,282,822	-	2,282,822
CONCENTRIX CORP TIF	-	363,702	38,717	324,985
DALEVILLE SHELL BUILDING	-	455,000	-	455,000
DALEVILLE BOND RESERVE	-	378,861	-	378,861
DALEVILLE BOND CAPITAL	-	4,247,639	-	4,247,639
MORRISON RD RESERVE 2015	-	453,681	-	453,681
MORRISON RD CAPITAL 2015	-	5,527,819	-	5,527,819
PRL RESERVE 2015	-	274,500	-	274,500
PRL CAPITAL 2015	-	2,443,050	-	2,443,050
EMS Overtime Replacement	-	13,088	-	13,088
Weights & Measures Fines	-	1,205	-	1,205
CFDA#93.074 EB	-	14,000	1,857	12,143
CFDA #97.042 2014 Performance	-	380	380	-
CFDA #16.738 JAG DCC	-	23,605	34,963	(11,358)
JAG GRANT M 2014	-	16,603	-	16,603
Park and New Brevini	42	160,398	160,375	65
Nebo Road Bond	-	167,000	167,000	-
Storm Water	332,351	177,863	88,283	421,931
Storm Water Fines	-	350	-	350
Totals	\$ 51,128,989	\$ 244,404,596	\$ 236,976,232	\$ 58,557,353

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 non-businesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include 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:

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

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.

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

D. Additional Pension Plan

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursement for expenditures made by the County was not received by December 31, 2015.

Note 8. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the following benefit: health insurance. This benefit pose a liability to the County for this year and in future years. Information regarding the benefit 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, 2015

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	Campaign Finance Enforcement - County
Cash and investments - beginning	\$ 3,310,908	\$ 13,081	\$ 128,751	\$ 1,366,993	\$ 2,016,477	\$ 19,509	\$ 1,500
Receipts:							
Taxes	-	-	-	-	15,391,316	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,677,561	-	-
Charges for services	-	-	-	-	4,670,977	-	-
Fines and forfeits	-	-	-	5,591,131	404,264	9,063	250
Utility fees	-	-	-	-	-	-	-
Other receipts	2,808,739	454,978	305,481	-	4,980,560	-	-
Total receipts	<u>2,808,739</u>	<u>454,978</u>	<u>305,481</u>	<u>5,591,131</u>	<u>27,124,678</u>	<u>9,063</u>	<u>250</u>
Disbursements:							
Personal services	-	-	-	-	17,247,778	-	-
Supplies	-	-	-	-	807,533	2,428	-
Other services and charges	-	-	-	-	5,344,145	175	-
Debt service - principal and interest	-	-	-	-	3,000,000	-	-
Capital outlay	-	-	-	-	31,499	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	3,310,908	450,274	313,910	5,908,401	857,450	-	-
Total disbursements	<u>3,310,908</u>	<u>450,274</u>	<u>313,910</u>	<u>5,908,401</u>	<u>27,288,405</u>	<u>2,603</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(502,169)</u>	<u>4,704</u>	<u>(8,429)</u>	<u>(317,270)</u>	<u>(163,727)</u>	<u>6,460</u>	<u>250</u>
Cash and investments - ending	<u>\$ 2,808,739</u>	<u>\$ 17,785</u>	<u>\$ 120,322</u>	<u>\$ 1,049,723</u>	<u>\$ 1,852,750</u>	<u>\$ 25,969</u>	<u>\$ 1,750</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (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	\$ 7,425,458	\$ 350	\$ 1,799	\$ 47,758	\$ 186,302	\$ 64,822	\$ 55,357
Receipts:							
Taxes	2,095,602	-	-	-	4,420,560	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	71	-	780,587	-
Charges for services	364,644	-	-	-	-	-	46,150
Fines and forfeits	-	100	3,851	24,573	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	104,120	-	-	522	-	221	-
Total receipts	2,564,366	100	3,851	25,166	4,420,560	780,808	46,150
Disbursements:							
Personal services	-	-	-	-	3,640,000	818,714	49,364
Supplies	-	-	-	-	-	-	4,888
Other services and charges	4,325,514	-	-	11,438	692,161	-	23,147
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,784	1,015
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	1,800	-	150,000	-	700
Total disbursements	4,325,514	-	1,800	11,438	4,482,161	820,498	79,114
Excess (deficiency) of receipts over disbursements	(1,761,148)	100	2,051	13,728	(61,601)	(39,690)	(32,964)
Cash and investments - ending	\$ 5,664,310	\$ 450	\$ 3,850	\$ 61,486	\$ 124,701	\$ 25,132	\$ 22,393

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (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	\$ 3,176	\$ 18,236	\$ 7,876	\$ 4,084,347	\$ 127,378	\$ 69,855	\$ 34,718
Receipts:							
Taxes	-	-	-	1,515,110	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	168,989	-	-	-
Charges for services	-	-	-	282,065	-	-	-
Fines and forfeits	-	-	12,160	-	-	49,182	82,292
Utility fees	-	-	-	-	-	-	-
Other receipts	36	-	-	11,641	81	-	-
Total receipts	36	-	12,160	1,977,805	81	49,182	82,292
Disbursements:							
Personal services	-	-	-	867,083	-	-	-
Supplies	-	-	-	213,829	772	-	-
Other services and charges	-	-	10,127	164,450	10,431	62,662	50,688
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	4,000	689,564	-	-	1,870
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	365	-	-	22,300	-	-	-
Total disbursements	365	-	14,127	1,957,226	11,203	62,662	52,558
Excess (deficiency) of receipts over disbursements	(329)	-	(1,967)	20,579	(11,122)	(13,480)	29,734
Cash and investments - ending	\$ 2,847	\$ 18,236	\$ 5,909	\$ 4,104,926	\$ 116,256	\$ 56,375	\$ 64,452

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Emergency Planning/Right To Know	Statewide 911	Firearms Training	Health	Identification Security Protection	Excess Taxy Levy	Local Health Maintenance
Cash and investments - beginning	\$ 39,464	\$ 224,356	\$ 41,401	\$ 323,130	\$ 7,323	\$ 239	\$ 218,960
Receipts:							
Taxes	-	-	-	429,150	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	5,755	-	-	47,866	-	-	72,672
Charges for services	-	678,852	-	355,668	-	-	-
Fines and forfeits	-	-	23,090	-	7,794	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	10,956	1,029	-	132	-	-	650
Total receipts	<u>16,711</u>	<u>679,881</u>	<u>23,090</u>	<u>832,816</u>	<u>7,794</u>	<u>-</u>	<u>73,322</u>
Disbursements:							
Personal services	-	454,924	-	658,218	-	-	46,873
Supplies	4,891	-	53,752	16,588	-	-	-
Other services and charges	21,838	241,216	-	107,686	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	2,396	-	3,546	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	14,000	-	12,220	7,943	-	-
Total disbursements	<u>26,729</u>	<u>712,536</u>	<u>53,752</u>	<u>798,258</u>	<u>7,943</u>	<u>-</u>	<u>46,873</u>
Excess (deficiency) of receipts over disbursements	<u>(10,018)</u>	<u>(32,655)</u>	<u>(30,662)</u>	<u>34,558</u>	<u>(149)</u>	<u>-</u>	<u>26,449</u>
Cash and investments - ending	<u>\$ 29,446</u>	<u>\$ 191,701</u>	<u>\$ 10,739</u>	<u>\$ 357,688</u>	<u>\$ 7,174</u>	<u>\$ 239</u>	<u>\$ 245,409</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Planning and Zoning Impact	Plat Book	Rainy Day	Reassessment - 2015
Cash and investments - beginning	\$ 574,655	\$ 320,339	\$ 2,580,460	\$ 32,539	\$ 305,543	\$ 665,933	\$ 164,281
Receipts:							
Taxes	-	-	-	-	-	-	429,150
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	498,333	84,954	3,691,895	-	-	-	47,866
Charges for services	66,486	-	-	-	-	40,905	-
Fines and forfeits	-	-	-	-	28,222	3,560	-
Utility fees	-	-	-	-	-	-	-
Other receipts	5,225	-	18,830	99,520	-	441	350
Total receipts	570,044	84,954	3,710,725	99,520	28,222	44,906	477,366
Disbursements:							
Personal services	-	9,782	1,891,680	-	49,838	-	64,864
Supplies	424,378	5,150	803,785	2,412	-	-	1,500
Other services and charges	80,854	14,618	456,412	58,358	11,985	85,261	394,985
Debt service - principal and interest	-	-	-	-	-	45,572	-
Capital outlay	67,775	14,793	-	12,407	-	9,827	1,156
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	63,200	-	-	-	300
Total disbursements	573,007	44,343	3,215,077	73,177	61,823	140,660	462,805
Excess (deficiency) of receipts over disbursements	(2,963)	40,611	495,648	26,343	(33,601)	(95,754)	14,561
Cash and investments - ending	\$ 571,692	\$ 360,950	\$ 3,076,108	\$ 58,882	\$ 271,942	\$ 570,179	\$ 178,842

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (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	\$ 418,203	\$ 13,848	\$ 20,299	\$ 28,850	\$ 445,756	\$ 91,479	\$ 11,111
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	139,129	-	-	8,998	-	-	-
Fines and forfeits	-	6,062	100,843	28,941	-	20,530	-
Utility fees	-	-	-	-	-	-	-
Other receipts	18	-	-	9	163,305	-	879,656
Total receipts	<u>139,147</u>	<u>6,062</u>	<u>100,843</u>	<u>37,948</u>	<u>163,305</u>	<u>20,530</u>	<u>879,656</u>
Disbursements:							
Personal services	112,609	-	105,000	9,216	-	-	-
Supplies	-	3,282	-	3,915	-	-	-
Other services and charges	34,162	1,019	-	5,960	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	3,700	-	-	-	121,287	-	873,599
Total disbursements	<u>150,471</u>	<u>4,301</u>	<u>105,000</u>	<u>19,091</u>	<u>121,287</u>	<u>-</u>	<u>873,599</u>
Excess (deficiency) of receipts over disbursements	<u>(11,324)</u>	<u>1,761</u>	<u>(4,157)</u>	<u>18,857</u>	<u>42,018</u>	<u>20,530</u>	<u>6,057</u>
Cash and investments - ending	<u>\$ 406,879</u>	<u>\$ 15,609</u>	<u>\$ 16,142</u>	<u>\$ 47,707</u>	<u>\$ 487,774</u>	<u>\$ 112,009</u>	<u>\$ 17,168</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Tax Sale Surplus	Unsafe Building	Court Appointed Special Advocate (CASA)	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	Juvenile Probation Administrative
Cash and investments - beginning	\$ 1,352,181	\$ -	\$ 145,359	\$ 25	\$ 308,515	\$ 22,226	\$ 69,928
Receipts:							
Taxes	-	-	-	-	76,528	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	46,363	-	-	-	-
Fines and forfeits	-	5,020	-	-	-	-	2,463
Utility fees	-	-	-	-	-	-	-
Other receipts	929,332	-	131,441	-	2,098	7,794	-
Total receipts	929,332	5,020	177,804	-	78,626	7,794	2,463
Disbursements:							
Personal services	-	-	118,131	-	48,449	-	-
Supplies	-	-	5,302	-	9,879	-	-
Other services and charges	-	-	13,660	-	97,394	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	13,146	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,087,644	5,020	47,363	-	-	1,851	-
Total disbursements	1,087,644	5,020	184,456	-	168,868	1,851	-
Excess (deficiency) of receipts over disbursements	(158,312)	-	(6,652)	-	(90,242)	5,943	2,463
Cash and investments - ending	\$ 1,193,869	\$ -	\$ 138,707	\$ 25	\$ 218,273	\$ 28,169	\$ 72,391

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	Drain Construction/Reconstruction	Drainage Maintenance	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 239,456	\$ 21,498	\$ 50,656	\$ 1,026,731	\$ 2,058,184	\$ 84,448	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	88,374,450
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	10,118,337
Charges for services	-	-	-	7,133	577,466	-	-
Fines and forfeits	269,972	4,383	9,923	-	-	-	3,557,408
Utility fees	-	-	-	-	-	-	-
Other receipts	147	-	-	5,657	-	22,290,598	-
Total receipts	<u>270,119</u>	<u>4,383</u>	<u>9,923</u>	<u>12,790</u>	<u>577,466</u>	<u>22,290,598</u>	<u>102,050,195</u>
Disbursements:							
Personal services	320,143	-	-	-	-	22,122,434	-
Supplies	4,105	2,273	-	-	-	-	-
Other services and charges	2,491	1,606	5,339	466,823	561,126	-	-
Debt service - principal and interest	-	-	-	42,138	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	375	-	-	-	102,050,195
Total disbursements	<u>326,739</u>	<u>3,879</u>	<u>5,714</u>	<u>508,961</u>	<u>561,126</u>	<u>22,122,434</u>	<u>102,050,195</u>
Excess (deficiency) of receipts over disbursements	<u>(56,620)</u>	<u>504</u>	<u>4,209</u>	<u>(496,171)</u>	<u>16,340</u>	<u>168,164</u>	<u>-</u>
Cash and investments - ending	<u>\$ 182,836</u>	<u>\$ 22,002</u>	<u>\$ 54,865</u>	<u>\$ 530,560</u>	<u>\$ 2,074,524</u>	<u>\$ 252,612</u>	<u>\$ -</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Wheel Tax / Surtax Combined	Wheel Tax	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax	CEDIT Homestead Credit
Cash and investments - beginning	\$ 63,805	\$ 2,084	\$ -	\$ -	\$ -	\$ -	\$ 76,119
Receipts:							
Taxes	-	-	-	-	-	-	4,612,719
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,044,354	2,521,274	723,732	-	-	1,053,870	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	69,344	189,340	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	170	-	-
Total receipts	<u>1,044,354</u>	<u>2,521,274</u>	<u>723,732</u>	<u>69,344</u>	<u>189,510</u>	<u>1,053,870</u>	<u>4,612,719</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	981,737	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	2,523,358	723,732	69,344	189,510	1,053,870	4,594,413
Total disbursements	<u>981,737</u>	<u>2,523,358</u>	<u>723,732</u>	<u>69,344</u>	<u>189,510</u>	<u>1,053,870</u>	<u>4,594,413</u>
Excess (deficiency) of receipts over disbursements	<u>62,617</u>	<u>(2,084)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,306</u>
Cash and investments - ending	<u>\$ 126,422</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,425</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share
Cash and investments - beginning	\$ 4,567	\$ 14,940	\$ -	\$ 525	\$ 995	\$ 1,452	\$ 187
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	28,947	240,764	2,290	6,393	12,205	15,440	1,157
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>28,947</u>	<u>240,764</u>	<u>2,290</u>	<u>6,393</u>	<u>12,205</u>	<u>15,440</u>	<u>1,157</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	28,869	233,762	2,290	6,490	12,025	15,720	1,344
Total disbursements	<u>28,869</u>	<u>233,762</u>	<u>2,290</u>	<u>6,490</u>	<u>12,025</u>	<u>15,720</u>	<u>1,344</u>
Excess (deficiency) of receipts over disbursements	<u>78</u>	<u>7,002</u>	<u>-</u>	<u>(97)</u>	<u>180</u>	<u>(280)</u>	<u>(187)</u>
Cash and investments - ending	<u>\$ 4,645</u>	<u>\$ 21,942</u>	<u>\$ -</u>	<u>\$ 428</u>	<u>\$ 1,175</u>	<u>\$ 1,172</u>	<u>\$ -</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 620	\$ 82	\$ 25	\$ 75	\$ 92,524	\$ 712	\$ -
Receipts:							
Taxes	-	-	-	-	37,118	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,031	1,800	697,074
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	7,358	286	673	1,675	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	7,358	286	673	1,675	39,149	1,800	697,074
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	7,373	131	666	1,725	42,094	2,081	697,074
Total disbursements	7,373	131	666	1,725	42,094	2,081	697,074
Excess (deficiency) of receipts over disbursements	(15)	155	7	(50)	(2,945)	(281)	-
Cash and investments - ending	\$ 605	\$ 237	\$ 32	\$ 25	\$ 89,579	\$ 431	\$ -

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Innkeepers Tax Collections	CEDIT Distribution	COIT Distribution	93.563 Prosecutor PCA	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 29,492	\$ -	\$ -	\$ 6,325	\$ 1,165	\$ 108,978	\$ 145,448
Receipts:							
Taxes	610,437	3,690,175	11,034,516	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	6,273	-	48,817	73,443
Fines and forfeits	-	-	-	5,229	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,400	-
Total receipts	610,437	3,690,175	11,034,516	11,502	-	50,217	73,443
Disbursements:							
Personal services	-	-	-	-	-	43,191	71,749
Supplies	-	-	-	-	454	4,774	5,443
Other services and charges	-	-	-	6,352	711	4,002	23,816
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	12,848	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	635,148	3,690,175	11,034,516	-	-	3,428	1,677
Total disbursements	635,148	3,690,175	11,034,516	6,352	1,165	68,243	102,685
Excess (deficiency) of receipts over disbursements	(24,711)	-	-	5,150	(1,165)	(18,026)	(29,242)
Cash and investments - ending	\$ 4,781	\$ -	\$ -	\$ 11,475	\$ -	\$ 90,952	\$ 116,206

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	93.563 Clerk IV-D Incentive-Post Oct '99	Community Corrections User's Fees	Pretrial Diversion	County Law Enforcement Con't Ed	GAL CASA User's Fees	Jury Fees	Coroner's Copy Fees
Cash and investments - beginning	\$ 3,700	\$ 30,816	\$ 90,779	\$ 9,451	\$ 453	\$ 10,320	\$ 3,206
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	48,817	3,363	-	-	-	-	-
Fines and forfeits	-	933,679	219,092	1,396	-	12,062	440
Utility fees	-	-	-	-	-	-	-
Other receipts	-	23,045	18	-	-	-	-
Total receipts	<u>48,817</u>	<u>960,087</u>	<u>219,110</u>	<u>1,396</u>	<u>-</u>	<u>12,062</u>	<u>440</u>
Disbursements:							
Personal services	19,495	470,490	113,992	-	-	-	-
Supplies	87	29,893	2,422	-	-	-	-
Other services and charges	8,198	258,867	1,570	-	-	10,513	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	421	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	25,417	4,600	965	-	-	-
Total disbursements	<u>27,780</u>	<u>785,088</u>	<u>122,584</u>	<u>965</u>	<u>-</u>	<u>10,513</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>21,037</u>	<u>174,999</u>	<u>96,526</u>	<u>431</u>	<u>-</u>	<u>1,549</u>	<u>440</u>
Cash and investments - ending	<u>\$ 24,737</u>	<u>\$ 205,815</u>	<u>\$ 187,305</u>	<u>\$ 9,882</u>	<u>\$ 453</u>	<u>\$ 11,869</u>	<u>\$ 3,646</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Co. Offender Transportation	EMS Donations	DCHD Donation	Sheriff Donation	Fallen Heroes Memorial	Magna TIF Bond	Daleville TIF Bond
Cash and investments - beginning	\$ 2,758	\$ 3,399	\$ 226	\$ 19,788	\$ 2,726	\$ 457,471	\$ 3,124,013
Receipts:							
Taxes	-	-	-	-	-	399,755	654,814
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,112	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	1,500	100	21,000	1,057	2,800	-
Total receipts	1,112	1,500	100	21,000	1,057	402,555	654,814
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	1,339	183	15,527	-	-	-
Other services and charges	-	2,140	-	4,261	200	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	3,499	-	349,967	3,038,917
Total disbursements	-	3,479	183	23,287	200	349,967	3,038,917
Excess (deficiency) of receipts over disbursements	1,112	(1,979)	(83)	(2,287)	857	52,588	(2,384,103)
Cash and investments - ending	\$ 3,870	\$ 1,420	\$ 143	\$ 17,501	\$ 3,583	\$ 510,059	\$ 739,910

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Morrison Road TIF	Park One TIF	Magna Industrial TIF	I-69 TIF	AG Park TIF	New Brevini TIF	Park Brevini TIF
Cash and investments - beginning	\$ 3,716,632	\$ 29,292	\$ 53,708	\$ 14,198	\$ 41,162	\$ 155,424	\$ 30,502
Receipts:							
Taxes	1,158,555	25,588	67,311	8,149	16,095	257,637	56,510
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	221,147	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	23,919	-	-	-	-	-	375,000
Total receipts	<u>1,403,621</u>	<u>25,588</u>	<u>67,311</u>	<u>8,149</u>	<u>16,095</u>	<u>257,637</u>	<u>431,510</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,858,685	38,302	7,449	12,674	2,010	236,249	236,061
Total disbursements	<u>1,858,685</u>	<u>38,302</u>	<u>7,449</u>	<u>12,674</u>	<u>2,010</u>	<u>236,249</u>	<u>236,061</u>
Excess (deficiency) of receipts over disbursements	<u>(455,064)</u>	<u>(12,714)</u>	<u>59,862</u>	<u>(4,525)</u>	<u>14,085</u>	<u>21,388</u>	<u>195,449</u>
Cash and investments - ending	<u>\$ 3,261,568</u>	<u>\$ 16,578</u>	<u>\$ 113,570</u>	<u>\$ 9,673</u>	<u>\$ 55,247</u>	<u>\$ 176,812</u>	<u>\$ 225,951</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Park Save-A-Lot TIF	Park Twoson TIF	Bell Perch TIF	Midwest Metal TIF	PLR TIF	New Twoson TIF	Nebo Road TIF
Cash and investments - beginning	\$ 215,709	\$ 210,145	\$ 18,012	\$ 180,634	\$ 556,054	\$ 280	\$ 804,183
Receipts:							
Taxes	244,141	231,492	1,088	283,008	631,967	4,066	130,423
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	70,230
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	26,894	-	-	-	80
Total receipts	<u>244,141</u>	<u>231,492</u>	<u>27,982</u>	<u>283,008</u>	<u>631,967</u>	<u>4,066</u>	<u>200,733</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	210,980	288,600	28,657	226,535	337,059	2,317	154,862
Total disbursements	<u>210,980</u>	<u>288,600</u>	<u>28,657</u>	<u>226,535</u>	<u>337,059</u>	<u>2,317</u>	<u>154,862</u>
Excess (deficiency) of receipts over disbursements	<u>33,161</u>	<u>(57,108)</u>	<u>(675)</u>	<u>56,473</u>	<u>294,908</u>	<u>1,749</u>	<u>45,871</u>
Cash and investments - ending	<u>\$ 248,870</u>	<u>\$ 153,037</u>	<u>\$ 17,337</u>	<u>\$ 237,107</u>	<u>\$ 850,962</u>	<u>\$ 2,029</u>	<u>\$ 850,054</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Reserve Brevini Bond	Reserve Bell Perch Bond	Bell Perch Bond Capital	Employees Benefit Trust	Public Health Vaccine	EMA Hazardous Clean-Up	Insurance Recovery
Cash and investments - beginning	\$ 224,256	\$ 127,500	\$ 937,095	\$ 1,374,971	\$ 122,368	\$ 2,479	\$ 119,390
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	42,722	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	23,797	7,344,880	-	77	27,822
Total receipts	-	-	23,797	7,344,880	42,722	77	27,822
Disbursements:							
Personal services	-	-	-	7,697,161	-	-	-
Supplies	-	-	-	-	24,387	-	-
Other services and charges	-	-	-	-	4,520	-	26,011
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	10,639	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	93,870	960,892	1,077	-	1,916	-
Total disbursements	-	93,870	960,892	7,698,238	39,546	1,916	26,011
Excess (deficiency) of receipts over disbursements	-	(93,870)	(937,095)	(353,358)	3,176	(1,839)	1,811
Cash and investments - ending	\$ 224,256	\$ 33,630	\$ -	\$ 1,021,613	\$ 125,544	\$ 640	\$ 121,201

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Emergency Management Donations	Police Equipment	Drug Abuse Resistance ED	EMS Pension Supplement	EMS Capital Improvement	Delaware County Fair & Expo	Animal Welfare
Cash and investments - beginning	\$ 9,791	\$ 94,706	\$ 1,477	\$ 106,557	\$ 185,230	\$ 65,894	\$ 626
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	119,326	-
Fines and forfeits	-	117,282	-	110,400	192,000	190,877	-
Utility fees	-	-	-	-	-	-	-
Other receipts	7,000	8,454	-	-	-	15,564	-
Total receipts	7,000	125,736	-	110,400	192,000	325,767	-
Disbursements:							
Personal services	-	-	-	89,664	-	6,408	-
Supplies	6,672	54,279	-	-	684	7,925	-
Other services and charges	-	102,713	-	-	-	311,077	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	198,660	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	4,299	788	-	-	-	11,716	-
Total disbursements	10,971	157,780	-	89,664	199,344	337,126	-
Excess (deficiency) of receipts over disbursements	(3,971)	(32,044)	-	20,736	(7,344)	(11,359)	-
Cash and investments - ending	\$ 5,820	\$ 62,662	\$ 1,477	\$ 127,293	\$ 177,886	\$ 54,535	\$ 626

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Metro Plan Organization	County Medical Inmate Care	EMS Ambulance Replacement	TMA Audit	Sprint Nextel Rebanding Project	Project Hoosier Safety	EMS Medical Supplies
Cash and investments - beginning	\$ 100	\$ 63,116	\$ 110,683	\$ 72,845	\$ 171,329	\$ 79,264	\$ 42,562
Receipts:							
Taxes	-	-	-	16,457	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	29,808	-	-
Fines and forfeits	-	16,396	125,009	-	-	6,000	150,000
Utility fees	-	-	-	-	-	-	-
Other receipts	15,600	-	1,067	-	-	-	-
Total receipts	<u>15,600</u>	<u>16,396</u>	<u>126,076</u>	<u>16,457</u>	<u>29,808</u>	<u>6,000</u>	<u>150,000</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	175,387
Other services and charges	15,700	9,607	-	-	55,078	9,609	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	76,941	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	54,545	-	-	3,368
Total disbursements	<u>15,700</u>	<u>9,607</u>	<u>76,941</u>	<u>54,545</u>	<u>55,078</u>	<u>9,609</u>	<u>178,755</u>
Excess (deficiency) of receipts over disbursements	<u>(100)</u>	<u>6,789</u>	<u>49,135</u>	<u>(38,088)</u>	<u>(25,270)</u>	<u>(3,609)</u>	<u>(28,755)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 69,905</u>	<u>\$ 159,818</u>	<u>\$ 34,757</u>	<u>\$ 146,059</u>	<u>\$ 75,655</u>	<u>\$ 13,807</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Delaware County Employee Longevity	Tax Sale Administration	Emergency Comm Center Cap Improvement	Security Deposits	CFDA#93.283 NOLBOH	CFDA 16.922 INTERDICTION	CFDA 16.593 Re-Entry Specialized
Cash and investments - beginning	\$ 104,143	\$ 132,850	\$ 19,700	\$ 22,599	\$ 1,937	\$ 1,653	\$ (3,935)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	47,764
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	94,986	-	-	-	9,737	-
Utility fees	-	-	-	-	-	-	-
Other receipts	520,001	-	5,000	-	-	-	-
Total receipts	520,001	94,986	5,000	-	-	9,737	47,764
Disbursements:							
Personal services	489,109	-	-	-	-	-	1,456
Supplies	-	-	-	-	165	10,661	3,186
Other services and charges	-	52,995	-	-	-	-	39,187
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	11,082	-	-	-	-	-	-
Total disbursements	500,191	52,995	-	-	165	10,661	43,829
Excess (deficiency) of receipts over disbursements	19,810	41,991	5,000	-	(165)	(924)	3,935
Cash and investments - ending	\$ 123,953	\$ 174,841	\$ 24,700	\$ 22,599	\$ 1,772	\$ 729	\$ -

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	For Div Dgru Crt Grant	Juvenile DUI Grant	Pass Thru Grants	Emergency Management Grant	Childhood Obesity Grant	2006 DHS Excerise	CFDA 16.738 JAG
Cash and investments - beginning	\$ 1,188	\$ 1,584	\$ -	\$ 27,275	\$ 1,850	\$ 5,484	\$ 3,087
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	9,988	29,815	-	-	-	-	-
Charges for services	-	-	1,968	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	100,000	300	-	-
Total receipts	<u>9,988</u>	<u>29,815</u>	<u>1,968</u>	<u>100,000</u>	<u>300</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	36,941	-	-	-	-	3,087
Supplies	1,188	-	-	-	-	-	-
Other services and charges	7,653	-	-	320	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	1,968	3,133	-	-	-
Total disbursements	<u>8,841</u>	<u>36,941</u>	<u>1,968</u>	<u>3,453</u>	<u>-</u>	<u>-</u>	<u>3,087</u>
Excess (deficiency) of receipts over disbursements	<u>1,147</u>	<u>(7,126)</u>	<u>-</u>	<u>96,547</u>	<u>300</u>	<u>-</u>	<u>(3,087)</u>
Cash and investments - ending	<u>\$ 2,335</u>	<u>\$ (5,542)</u>	<u>\$ -</u>	<u>\$ 123,822</u>	<u>\$ 2,150</u>	<u>\$ 5,484</u>	<u>\$ -</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	CFDA11.558 GIS	Tobacco Settlement	A6-10-MIN-18 DCHD I	Court Administrator Translator	CFDA 93.069 Bioterrorism	Co. Juv. Pro. Positive Action Program	Delaware County Drug Free Grant
Cash and investments - beginning	\$ 2,600	\$ 69,161	\$ (13,355)	\$ 1,375	\$ 926	\$ 2,384	\$ 10,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	47,749	-	2,371	-	-	-
Charges for services	-	-	104,239	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	10	-	-	-	7,730
Total receipts	-	47,749	104,249	2,371	-	-	7,730
Disbursements:							
Personal services	-	-	24,773	-	-	-	-
Supplies	-	1,697	413	-	-	-	4,000
Other services and charges	-	18,960	60,198	1,937	-	-	6,000
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	2,614	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	926	-	-
Total disbursements	-	23,271	85,384	1,937	926	-	10,000
Excess (deficiency) of receipts over disbursements	-	24,478	18,865	434	(926)	-	(2,270)
Cash and investments - ending	\$ 2,600	\$ 93,639	\$ 5,510	\$ 1,809	\$ -	\$ 2,384	\$ 7,730

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	DTF Imprest	CRED Industrial Development	Sheriff Law Enforcement Continuing Ed	Sheriff Seizure	Prosecutor Seizure	Prosecutor's Audiov	Probation Trust
Cash and investments - beginning	\$ 17,334	\$ 522,600	\$ 12,990	\$ -	\$ 9,465	\$ 3,311	\$ 2,710
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	1,188	5,000	39,624	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	240	48	-
Total receipts	-	-	1,188	5,000	39,864	48	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	329	-	-
Other services and charges	-	-	-	-	11,695	3,356	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	8,334	522,600	-	-	48	-	-
Total disbursements	8,334	522,600	-	-	12,072	3,356	-
Excess (deficiency) of receipts over disbursements	(8,334)	(522,600)	1,188	5,000	27,792	(3,308)	-
Cash and investments - ending	\$ 9,000	\$ -	\$ 14,178	\$ 5,000	\$ 37,257	\$ 3	\$ 2,710

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Redevelopment Checking	Park One Bond and Interest	Park One Reserve	Morrison Road Reserve	Morrison Road Bond and Interest	Park One Capital	Morrison Road Capital
Cash and investments - beginning	\$ 23,920	\$ 3,069	\$ 170,000	\$ 253,560	\$ 2	\$ 26,998	\$ 94,153
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	210,203	8	14	1,131,684	1	1,505
Total receipts	-	210,203	8	14	1,131,684	1	1,505
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	23,919	210,200	8	253,572	1,131,682	1	95,657
Total disbursements	23,919	210,200	8	253,572	1,131,682	1	95,657
Excess (deficiency) of receipts over disbursements	(23,919)	3	-	(253,558)	2	-	(94,152)
Cash and investments - ending	\$ 1	\$ 3,072	\$ 170,000	\$ 2	\$ 4	\$ 26,998	\$ 1

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Daleville Capital	Daleville Reserve	Daleville Excess	Park & New Brevini Cost of Issuance	Park & New Brevini Reserve	Mid-West Metals Capital	Nebo Road Construction
Cash and investments - beginning	\$ 33,086	\$ 274,039	\$ 57,094	\$ 788	\$ 219,510	\$ 3	\$ 182,977
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	931,090	8	2	-	25	-	101,003
Total receipts	931,090	8	2	-	25	-	101,003
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	964,170	274,045	57,096	-	23	-	17,904
Total disbursements	964,170	274,045	57,096	-	23	-	17,904
Excess (deficiency) of receipts over disbursements	(33,080)	(274,037)	(57,094)	-	2	-	83,099
Cash and investments - ending	\$ 6	\$ 2	\$ -	\$ 788	\$ 219,512	\$ 3	\$ 266,076

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Nebo Road Capitalized Interest	Nebo Land Partners	CFDA 16.745 JMHC	JAG	CFDA 93.994 Infant	CFDA 93.008 NACCHO	CFDA 93.074 Health
Cash and investments - beginning	\$ 62,508	\$ 52,058	\$ -	\$ 17,975	\$ (4,795)	\$ 1	\$ (564)
Receipts:							
Taxes	-	185,588	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	87,479	-	32,521	3,500	-
Charges for services	-	-	-	-	-	-	20,451
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	185,588	87,479	-	32,521	3,500	20,451
Disbursements:							
Personal services	-	-	2,911	9,787	20,837	-	-
Supplies	-	-	3,624	-	325	694	7,176
Other services and charges	-	-	79,706	-	10,591	2,807	5,832
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	1,252	-	-	-	7,365
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	62,500	113,695	-	-	-	-	-
Total disbursements	62,500	113,695	87,493	9,787	31,753	3,501	20,373
Excess (deficiency) of receipts over disbursements	(62,500)	71,893	(14)	(9,787)	768	(1)	78
Cash and investments - ending	\$ 8	\$ 123,951	\$ (14)	\$ 8,188	\$ (4,027)	\$ -	\$ (486)

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	CFDA 93.089 Health	JDAI Grant	MEDSTAT OFF-RD AMBULANCE	Park Twoson Bond 2014	Park Twoson Construction	Park Twoson Costs of Issuance	DELPHI CRED
Cash and investments - beginning	\$ -	\$ 42,753	\$ 4,973	\$ 1	\$ 3,119,644	\$ 62,500	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	620,571
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	4,837	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	104,167	-	289,473	110	8	522,600
Total receipts	4,837	104,167	-	289,473	110	8	1,143,171
Disbursements:							
Personal services	-	18,402	-	-	-	-	-
Supplies	4,837	-	307	-	-	-	-
Other services and charges	-	50,794	4,608	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	26,692	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	216,199	3,119,754	-	-
Total disbursements	4,837	95,888	4,915	216,199	3,119,754	-	-
Excess (deficiency) of receipts over disbursements	-	8,279	(4,915)	73,274	(3,119,644)	8	1,143,171
Cash and investments - ending	\$ -	\$ 51,032	\$ 58	\$ 73,275	\$ -	\$ 62,508	\$ 1,143,171

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	ABB CRED	CONCENTRIX CORP TIF	DALEVILLE SHELL BUILDING	DALEVILLE BOND RESERVE	DALEVILLE BOND CAPITAL	MORRISON RD RESERVE 2015	MORRISON RD CAPITAL 2015
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	2,282,822	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	363,702	455,000	378,861	4,247,639	453,681	5,527,819
Total receipts	<u>2,282,822</u>	<u>363,702</u>	<u>455,000</u>	<u>378,861</u>	<u>4,247,639</u>	<u>453,681</u>	<u>5,527,819</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	38,717	-	-	-	-	-
Total disbursements	<u>-</u>	<u>38,717</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,282,822</u>	<u>324,985</u>	<u>455,000</u>	<u>378,861</u>	<u>4,247,639</u>	<u>453,681</u>	<u>5,527,819</u>
Cash and investments - ending	<u>\$ 2,282,822</u>	<u>\$ 324,985</u>	<u>\$ 455,000</u>	<u>\$ 378,861</u>	<u>\$ 4,247,639</u>	<u>\$ 453,681</u>	<u>\$ 5,527,819</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	PRL RESERVE 2015	PRL CAPITAL 2015	EMS Overtime Replacement	Weights & Measures Fines	CFDA#93.074 EB	CFDA #97.042 2014 Performance	CFDA #16.738 JAG DCC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	14,000	380	-
Charges for services	-	-	13,088	-	-	-	23,605
Fines and forfeits	-	-	-	1,205	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	274,500	2,443,050	-	-	-	-	-
Total receipts	274,500	2,443,050	13,088	1,205	14,000	380	23,605
Disbursements:							
Personal services	-	-	-	-	-	-	10,340
Supplies	-	-	-	-	-	-	537
Other services and charges	-	-	-	-	1,857	380	24,086
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	1,857	380	34,963
Excess (deficiency) of receipts over disbursements	274,500	2,443,050	13,088	1,205	12,143	-	(11,358)
Cash and investments - ending	\$ 274,500	\$ 2,443,050	\$ 13,088	\$ 1,205	\$ 12,143	\$ -	\$ (11,358)

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	JAG GRANT M 2014	Park and New Brevini	Nebo Road Bond	Storm Water	Storm Water Fines	Totals
Cash and investments - beginning	\$ -	\$ 42	\$ -	\$ 332,351	\$ -	\$ 51,128,989
Receipts:						
Taxes	-	-	-	-	-	139,992,868
Licenses and permits	-	-	-	-	-	42,722
Intergovernmental receipts	16,603	-	-	-	-	23,531,191
Charges for services	-	-	-	-	-	8,074,248
Fines and forfeits	-	-	-	-	-	13,053,663
Utility fees	-	-	-	177,863	350	178,213
Other receipts	-	160,398	167,000	-	-	59,531,691
Total receipts	<u>16,603</u>	<u>160,398</u>	<u>167,000</u>	<u>177,863</u>	<u>350</u>	<u>244,404,596</u>
Disbursements:						
Personal services	-	-	-	-	-	57,764,893
Supplies	-	-	-	-	-	3,720,994
Other services and charges	-	-	-	-	-	14,595,638
Debt service - principal and interest	-	-	-	-	-	3,087,710
Capital outlay	-	-	-	-	-	1,192,210
Utility operating expenses	-	-	-	88,283	-	88,283
Other disbursements	-	160,375	167,000	-	-	156,526,504
Total disbursements	<u>-</u>	<u>160,375</u>	<u>167,000</u>	<u>88,283</u>	<u>-</u>	<u>236,976,232</u>
Excess (deficiency) of receipts over disbursements	<u>16,603</u>	<u>23</u>	<u>-</u>	<u>89,580</u>	<u>350</u>	<u>7,428,364</u>
Cash and investments - ending	<u>\$ 16,603</u>	<u>\$ 65</u>	<u>\$ -</u>	<u>\$ 421,931</u>	<u>\$ 350</u>	<u>\$ 58,557,353</u>

DELAWARE COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Storm Water	\$ -	\$ -
Governmental activities	176,728	8,714,603
Storm Water Fines	-	-
Totals	<u>\$ 176,728</u>	<u>\$ 8,714,603</u>

DELAWARE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2015

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Nebo Land Partners Project	\$ 2,460,000	\$ 202,000
General obligation bonds	Brevini Wind	2,120,000	155,375
General obligation bonds	Park One Rail Spur	2,790,000	215,608
General obligation bonds	Daleville	-	-
General obligation bonds	Morrison Road	-	-
General obligation bonds	Park One	895,000	208,900
General obligation bonds	Mid West Metal	780,000	144,375
General obligation bonds	Bell Perch Bond	385,000	11,670
General obligation bonds	EDIT 2013	4,575,000	970,865
General obligation bonds	Twoson Park Twoson Mursix 2014	4,140,000	286,056
General obligation bonds	Health Department Building	232,428	72,000
General obligation bonds	Fairgrounds	96,250	13,750
General obligation bonds	Daleville 2015	4,552,100	407,979
General obligation bonds	PRL 2015	2,745,000	267,200
General obligation bonds	Morrison Road 2015	5,833,333	606,708
General obligation bonds	EDIT 2014	4,645,000	206,703
Notes and loans payable	Daleville IBM	-	-
Notes and loans payable	Margaret Duncan Loan	1,236	1,509
Notes and loans payable	Abe McConnell Reconstruction	57,061	34,703
Notes and loans payable	911 Building	50,000	10,000
Notes and loans payable	Gradall - Highway	191,700	66,136
Total governmental activities		<u>36,549,108</u>	<u>3,881,537</u>
Totals		<u>\$ 36,549,108</u>	<u>\$ 3,881,537</u>

(This page intentionally left blank.)

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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 *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 Highway Planning and Construction Cluster

As described in item 2015-003 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 the Highway Planning and Construction 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 Highway Planning and Construction Cluster

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on the Highway Planning and Construction 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 Highway Planning and Construction Cluster for the year ended December 31, 2015.

Unmodified Opinion on the Other Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its other major federal program identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2015.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2015-004. Our opinion on each major federal program is not modified with respect to these 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 the Uniform Guidance, 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.


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. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section 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. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2015-003 and 2015-004, that we consider to be material weaknesses.

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

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


Paul D. Joyce, CPA
State Examiner

August 11, 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, 2015

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 Amount to be Reported
<u>Department of Justice</u>					
Edward Byrne Memorial Justice Assistance Grant Program 2012 JAG	Muncie Police Department	16.738	2012-DJ-BX-0233	\$ -	\$ 3,087
Edward Byrne Memorial Justice Assistance Grant Program 2013 JAG Grant	Muncie Police Department	16.738	2013-DJ-BX-0728	-	9,787
Edward Byrne Memorial Justice Assistance Grant Program Respect	Indiana Criminal Justice Institute	16.738	2014-DJ-BX-1191	-	<u>23,605</u>
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	<u>36,479</u>
Residential Substance Abuse Treatment for State Prisoners RESPECT	Indiana Criminal Justice Institute	16.593	2014-CJ-BX-0052	-	<u>47,764</u>
Criminal and Juvenile Justice and Mental Health Collaboration Program JMHC	Direct grant	16.745	2013-MO-BX-0027	-	<u>87,479</u>
Total - Department of Justice				-	<u>171,722</u>
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction Intersection & Gateway Improvements Nebo Rd. TIF	Indiana Department of Transportation	20.205	501039	-	70,230
Morrison Road Morrison Rd. TIF	Indiana Department of Transportation	20.205	710092	-	182,782
Tiger Drive Bridge EDIT	Indiana Department of Transportation	20.205	710098	-	58,857
Bridge 226 Cumulative Bridge	Indiana Department of Transportation	20.205	900990	-	32,778
Roundabout EDIT	Indiana Department of Transportation	20.205	1006111	-	87,164
Sign Inventory & Replacement Local Road & Street	Indiana Department of Transportation	20.205	1006112	-	66,486
Sign Inventory and Replacement Cumulative Bridge	Indiana Department of Transportation	20.205	1006112	-	106,204
Bridge Inspections Cumulative Bridge	Indiana Department of Transportation	20.205	1006593	-	34,020
Tillotson Overpass Cumulative Bridge	Indiana Department of Transportation	20.205	1382332	-	70,064
Bridge Inspections Cumulative Bridge	Indiana Department of Transportation	20.205	14002581	-	103,116
Unified Planning Work Program	Indiana Department of Transportation	20.205	0015804462 011581444 0015809	-	<u>535,976</u>
Total - Highway Planning and Construction Cluster				-	<u>1,347,677</u>

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, 2015
(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 Amount to be Reported
<u>Department of Transportation (continued)</u>					
Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Taskforce	Muncie City Police Department	20.601	03-16-10235	-	5,538
National Priority Safety Programs Operation Pull Over	Muncie City Police Department	20.616	03-16-10167	-	24,278
Total - Highway Safety Cluster				-	29,816
Total - Department of Transportation				-	1,377,493
<u>Department of Health and Human Services</u>					
Medical Reserve Corps Small Grant Program National Assn. of County & City Health Officials	Direct grant	93.008		-	3,501
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements HPP Cooperative Agreement	Indiana State Department of Health	93.074	61910571100331000	-	20,451
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Preparedness	Indiana State Department of Health	93.074	61910571100331000	-	14,000
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	34,451
Emergency System for Advance Registration of Volunteer Health Professionals Medical Reserve Corps	Indiana State Department of Health	93.089	61910571100331000	-	4,837
Centers for Disease Control and Prevention_ Investigations and Technical Assistance NALBOH	Indiana State Department of Health	93.283	5U38HM000512-03	-	165
Child Support Enforcement Indirect Costs Prosecutor Clerk Court Costs	Indiana Department of Child Services	93.563 93.563 93.563 93.563		- - - -	177,993 308,248 111,615 116,669
Total - Child Support Enforcement				-	714,525
Maternal and Child Health Services Block Grant to the States Fetal Infant Mortality Review	Indiana State Department of Health	93.994	B04MC26664	-	32,521
Total - Department of Health and Human Services				-	790,000
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants 2014 HS Competitive Grant	Indiana Department of Homeland Security	97.042	EMS-2014-EP-00030	-	380
Emergency Management Performance Grants Emergency Management	Indiana Department of Homeland Security	97.042	EMW-2014-EP-00030	-	57,705
Total - Department of Homeland Security				-	58,085
Total federal awards expended				\$ -	2,397,300

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, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 the Uniform Guidance, 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. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

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
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
93.563	Highway Planning and Construction Cluster Child Support Enforcement	Qualified Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
--	----

Section II - Financial Statement Findings

**FINDING 2015-001 - 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:

1. Highway Planning and Construction Cluster expenditures were understated by \$159,712 due to a program being omitted.
2. The amount of two grants were reported incorrectly resulting in an overstatement of \$6,685.

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

3. Information such as grantor agency, program title, pass-through entity, Catalog of Federal Domestic Assistance (CFDA) number, and pass-through identifying number were 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.

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. . . ."

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards*. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. 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 Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal 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 must be included.

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (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. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

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.

Views of Responsible Officials

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

***FINDING 2015-002 - INTERNAL CONTROLS AND COMPLIANCE
OVER FINANCIAL TRANSACTIONS AND REPORTING***

Condition

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

1. Preparing 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. 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.

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

3. County Sheriff Receipts: There was no segregation of duties over the collection of cash, posting of the Cash Book, or depositing.
4. Payroll: There were no controls in place to ensure that the payrolls of department heads were 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.
5. County Treasurer's office: No effective controls were in place to determine that the County Treasurer had properly reconciled to the County Auditor's office or that the amounts submitted for inclusion in the AFR were accurate, resulting in an overstatement of \$44,962,623 in receipts and an overstatement of \$37,514,724 in expenditures on the financial statement.
6. 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. As a result, 12 funds were reported twice on the financial statement, resulting in an overstatement of \$19,956,204 in the ending cash and investments balance.

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. . . ."

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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.

Effect

The failure to establish controls enabled material misstatements or irregularities to remain undetected.

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 2015-003 - EQUIPMENT AND REAL PROPERTY MANAGEMENT

Federal Agency: Department of Transportation

Federal Program: Highway Planning and Construction

CFDA Number: 20.205

Federal Award Numbers and Years (or Other Identifying Numbers): 501039, 710092, 710098, 900990,
1006111, 1006112, 1006593,
1382332, 14002581, 0015804462,
011581444, 0015809

Pass-Through Entity: Indiana Department of Transportation

Condition

Management of the County had not established an effective internal control system related to its grant agreement and the Equipment and Real Property Management compliance requirement.

The failure to establish an effective internal control system resulted in the County being in noncompliance with the Equipment and Real Property Management requirements. The Highway Department maintained records for equipment purchased with federal funding; however, the records had not been updated subsequent to the year 2009.

Context

This lack of internal controls and noncompliance was systemic, occurring throughout the audit period.

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.313(d) states in part:

"Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, 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 funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
- (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated. . . ."

Cause

Management had not developed an effective system of internal controls that would have ensured 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 compliance requirement.

Questioned Costs

There were no questioned costs identified.

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.

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Views of Responsible Officials

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

FINDING 2015-004 - ALLOWABLE COSTS/COST PRINCIPLES

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): 2015
Pass-Through Entity: Indiana Department of Child Services

Condition

An effective internal control system was not in place at the County to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

The County Prosecutor's office did not maintain documentation of personnel expenses charged to the program.

Context

The lack of internal controls and noncompliance was systemic, occurring throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.430(i) states in part:

"Standards for Documentation of Personnel Expenses (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS); . . .
- (vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity. . . ."

Cause

Management had not developed an effective system of internal controls to ensure that all requirements related to Allowable Costs/Cost Principles of 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 compliance requirements.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls related to the grant agreement and requirements related to allowable cost provisions 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 29, 2017

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING: 2014-001

FISCAL YEAR IN WHICH FINDING OCCURRED: 2014

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION:

AUDITOR STEVEN G. CRAYCRAFT

765-747-7717

STATUS OF AUDIT FINDING

In 2017, the SBOA audited years 2014 and 2015, County Auditor did not have an opportunity to correct findings that were made for these audited years due to the audit being completed 2 years after audited years.

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



Steven G. Craycraft

Delaware County Auditor

June 29, 2017

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING: 2014-002

FISCAL YEAR IN WHICH FINDING OCCURRED: 2014

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION:

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

STATUS OF AUDIT FINDING

In 2017, the SBOA audited years 2014 and 2015, County Auditor, County Clerk, County Sheriff and County Redevelopment did not have an opportunity to correct findings that were made for these audited years due to the audit being completed 2 years after audited years.



Delaware County Redevelopment Commission
1208 W. White River Blvd. Suite #128
Muncie, IN 47303
765-808-1484
bbookout@ecirpd.org

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding 2014-003

Fiscal Year in which finding occurred: 2014

Contact Person Responsible for Corrective Action:

Brad Bookout, Director of DCRC 765-808-1484

Status of Audit Finding:

The grant ended in 2014.



Delaware County Redevelopment Commission
1208 W. White River Blvd. Suite #128
Muncie, IN 47303
765-808-1484
bbookout@ecirpd.org

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding 2014-004

Fiscal Year in which finding occurred: 2014

Contact Person Responsible for Corrective Action:

Brad Bookout, Director of DCRC 765-808-1484

Status of Audit Finding:

The grant ended in 2014.



Steven G. Craycraft
Delaware County Auditor

July 5, 2017

CORRECTIVE ACTION PLAN

FINDING: 2015-001

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION:

AUDITOR STEVEN G. CRAYCRAFT

765-747-7717

DESCRIPTION OF CORRECTIVE ACTION PLAN

County Auditor:

Finding 2015-001: Financial statements are reviewed for accuracy to make sure reporting is correct. Balances of accounts, including receipts and payments are checked to insure budgetary amounts submitted into Gateway 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

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



Steven G. Craycraft

Delaware County Auditor

July 5, 2017

CORRECTIVE ACTION PLAN

FINDING: 2015-002

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
TREASURER ED CARROLL	765-747-7808

DESCRIPTION OF CORRECTIVE ACTION PLAN

County Auditor:

Finding 2015-002: 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: **Finding 2015-002**

The 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.

County Sheriff: **Finding 2015-002**

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

County Redevelopment Director: **Finding 2015-002**

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.

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 Treasurer: **Finding 2015-002**

Action Plan:

In reference to finding number 2015-002, from the SBoA, the Delaware County Treasurer's and Auditor's office have corrected balances. The Treasurer's office has implemented procedures to ensure better communications and accuracy while adopting new internal controls for the balancing of all funds.

We continue reviewing our process and implement additional internal controls as determined. This will provide our County, and SBoA, the most accurate resources and balances available.

View of Responsible Official:

County was not aware that a semi-annual IV-D form was required to be filed stating that 100% of work time in the IV-D office is dedicated to IV-D work, and a semi-annual certification form needed to be completed and filed.

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



Steven G. Craycraft
Delaware County Auditor

July 5, 2017

CORRECTIVE ACTION PLAN

FINDING: 2015-003

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION:

COUNTY HIGHWAY DEPT., ROBERT JESSEE

765-747-7818

DESCRIPTION OF CORRECTIVE ACTION PLAN

County Highway Department: Finding 2015-003

We are currently working with Michael Nielsen to update our report which will be completed this year and we plan to continually update this report on an annual basis.

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



**OFFICE OF THE PROSECUTING ATTORNEY
JEFFREY L. ARNOLD
46TH JUDICIAL CIRCUIT
DELAWARE COUNTY, INDIANA**

100 W. MAIN STREET, ROOM 312
MUNCIE, IN 47305

TELEPHONE 765-747-7801
FAX: 765-747-7830

Corrective Action Plan

Date: July 5, 2017

Re: Finding 2015-004

Contact person responsible for Corrective Action: Lorie Craycraft
Contact Phone Number: 765-7774 ext. 330

Views of Responsible Official:

We were unaware that the "Semi-Annual IV-D and Effort Certification" form was required.

Description of Corrective Action Plan:

We have implemented the "County Prosecutor's/ IV-D Court's Semi Annual IV-D Time and Effort Certification." Administrator Lorie Craycraft will complete and sign this form semi-annually as required.

Anticipated Completion Date: July 5, 2017

Eric M. Hoffman
Chief Deputy Prosecutor
46th Judicial Circuit of Indiana

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/>.