

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
HANCOCK COUNTY, INDIANA
January 1, 2016 to December 31, 2016



FILED
10/17/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Robin D. Lowder	01-01-15 to 12-31-18
County Treasurer	Janice Silvey	01-01-13 to 12-31-20
Clerk of the Circuit Court	Marcia Moore	01-01-15 to 12-31-18
County Sheriff	Michael Shepherd	01-01-15 to 12-31-18
County Recorder	Debra Carnes	01-01-15 to 12-31-18
President of the Board of County Commissioners	Brad Armstrong	01-01-16 to 12-31-18
President of the County Council	William Bolander	01-01-16 to 12-31-18



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF HANCOCK COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Hancock County (County), which comprises the financial position and results of operations for the year ended December 31, 2016, 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, 2016.

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, 2016, 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, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

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 September 18, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

September 18, 2018



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

TO: THE OFFICIALS OF HANCOCK 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 Hancock County (County), which comprises the financial position and results of operations for the year ended December 31, 2016, and the related notes to the financial statement, and have issued our report thereon dated September 18, 2018, 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 item 2016-001, that we consider to be a material weakness.

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 item 2016-001.

Hancock 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

September 18, 2018

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the County.
The financial statement and notes are presented as intended by the County.

HANCOCK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments			Cash and Investments 12-31-16
	01-01-16	Receipts	Disbursements	
County General 01001	\$ 5,549,869	\$ 11,078,875	\$ 11,110,425	\$ 5,518,319
Accident Report 1101	9,157	8,977	1,916	16,218
Bids Bonds Deposits 1108	117,742	126,263	113,814	130,191
CAGIT County Certified 1110	2,159,250	5,041,094	5,060,601	2,139,743
Campaign Finance Enforcement	25	-	-	25
Co Portion Credit Econ Dev 1112	1,737,659	1,002,139	934,287	1,805,511
Library Ptrc/Cedit Fund 1113	984,186	2,802,577	2,952,626	834,137
City/town Crt Costs 1116	1,176	16,451	16,406	1,221
Clerk's Rec Perpetuation 1119	54,164	62,704	28,654	88,214
Comm Corr Project Inc 1122	67,086	937,346	995,323	9,109
County Sales Disclosure 1131	2,095	11,295	11,345	2,045
Cumulative Bridge 1135	2,011,565	1,774,263	1,842,652	1,943,176
County Cum Capital Dev 1138	1,146,755	1,181,624	928,853	1,399,526
NASA-Drug Free Community	129,750	101,615	74,282	157,083
Electronic Mapping GIS 1150	21	-	-	21
Emergency Plan/RTK 1152	6,806	5,027	5,077	6,756
E 911 Operating 1153	1,038,841	530,000	653,499	915,342
Extradition&SheriffAssistance	2,250	748	-	2,998
Firearms Training 1156	19,845	59,760	66,912	12,693
General Drain Improv 1158	1,078,669	67,831	63,057	1,083,443
County Health 1159	353,490	428,776	367,310	414,956
County ID Security 1160	61,344	7,054	16,076	52,322
Local Road & Street 1169	67,685	567,329	414,617	220,397
Loit Public Safety 6004	933,621	1,867,769	2,065,313	736,077
Co Misdemeanant 1175	32,993	32,992	32,854	33,131
Motor Vehicle Highway 1176	2,166,934	4,363,838	4,226,548	2,304,224
Auditor's Transfer Fee 1181	45,926	19,245	18,613	46,558
Rainy Day Fund 1186	4,718,156	2,201,148	1,000,000	5,919,304
Recorder Perpetuation 1189	299,677	177,044	139,984	336,737
Sex & Violent Offender 1192	630	1,040	100	1,570
Solid Waste Agency 1194	8,941	6,329	8,879	6,391
Suppl Public Defender 1200	291,322	46,010	119,408	217,924
Surplus Tax 1201	110,745	95,572	56,976	149,341
Cornerstone Perpetuation 1202	49,732	16,830	11,955	54,607
Tax Sale Vendor Fees 1203	2,270	5,395	4,045	3,620
Tax Sale Redemption 1204	57,068	40,492	40,492	57,068
Tax Sale Surplus 1205	499,668	302,407	304,393	497,682
IN Local Health DeptTrustAcct	152,353	48,685	29,378	171,660
Unsafe Building Fund 1207	2,186	-	-	2,186
CASA/GAL Services 1213	444	23,116	23,116	444
Elected Officials Training	23,903	7,054	1,925	29,032
Hancock County E911 1222	395,502	1,244,454	1,073,506	566,450
Juvenile Probation 2050	11,150	8,509	7,333	12,326
Adult Probation Supp 2100	25,317	269,505	294,821	1
Drainage Maintenance 2700	2,882,672	373,628	390,192	2,866,108
Health Dept Donations 4100	5,363	-	-	5,363
All Debt Service	516,464	844,237	752,639	608,062
Sheriff Pension Holding 5501	-	108,648	108,648	-
Settlement Account 6000	-	84,843,472	84,843,472	-
Loit Public Safety 6005	-	3,759,059	3,759,059	-
Auto Excise Surtax 6020	106,060	1,710,236	1,816,296	-
County Wheel Tax 6021	8,599	246,745	254,944	400
CVET 6023	-	412,450	412,450	-
Delinq Weeds Assess 6041	-	7,016	7,016	-
Delinq Sewr Assessmnt 6042	-	80,518	80,518	-
Delinquent Stormwater 6043	-	9,986	9,986	-
Financial Inst Tax 6051	-	61,607	61,607	-
LOIT Homestead 6105	82,007	4,698,823	4,691,533	89,297
Fines & Forfeitures 7101	1,143	13,626	12,953	1,816
Infraction Judgment 7102	2,847	31,615	32,107	2,355
Overweight Vehicles 7103	-	1,070	1,070	-
Special Death Benefit 7104	365	5,395	5,280	480
State Sales Disclosures 7105	1,045	11,295	11,345	995
Coroner Educ Fees 7106	1,254	7,364	7,452	1,166
Interstate Transfer Fee 7107	62	1,188	1,250	-
State Mortgage Fee 7108	703	9,440	8,340	1,803
State Of In Sex & Violent 7111	10	160	160	10
Child RestraintViolationFines	-	212	212	-
Food & Beverage Tax 7201	735,606	682,739	734,434	683,911
Inheritance Tax 7202	-	98	98	-
Education Plate 7301	-	1,388	1,294	94
Riverboat Sharing Fund 7303	-	414,671	414,671	-
Tourism Commission 7304	30,373	508,999	511,125	28,247
CAGIT CERT SHARES/PTRC 7311	-	18,795,294	18,795,294	-
Cedit Special Tax 7312	-	1,868,384	1,868,384	-
93.563 TitleIV-D INCENTIVE GEN	153,539	22,058	16,958	158,639
93.563 Pros IV-D Incentive	22,060	33,185	27,676	27,569
93.563 Clerk Incentive -OLD	15,823	-	-	15,823
93.563 Clerk Incentive 10-1-99	90,284	22,058	18,518	93,824

HANCOCK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
CAR-1 Treasurer (After Settlement Collections)	766,414	742,377	766,414	742,377
CAR-1 Treasurer (After Settlement Other Sources)	1,680,563	1,685,998	1,680,563	1,685,998
CAR-1 Inmate Trust	14,423	279,612	275,887	18,148
CAR-1 Sheriff	32,517	13,127	13,621	32,023
CAR-1 Sheriff Commissary	133,576	151,957	132,786	152,747
CAR-1 ISETS (Clerk)	8,984	710,916	709,036	10,864
CAR-1 Court Trust Account	1,581,733	8,021,174	8,144,082	1,458,825
CAR-1 HEDC Allocation Fund	3,071,872	1,851,947	747,137	4,176,682
CAR-1 HEDC Bond Principal/Interest	-	747,137	747,137	-
CAR-1 HEDC Debt Service Reserve	1,064,803	769	772	1,064,800
CAR-1 HEDC Capital Fund	2,373,136	1,489	483,840	1,890,785
CAR-1 HEDC Federal Reimbursement Fund	145,881	200,615	-	346,496
County User Fees	305,950	621,283	609,054	318,179
Revenue Bond	1,238	116,581	115,281	2,538
GO 2013 Proceeds	235,549	48	59,810	175,787
GO 2015 Proceeds	1,729,699	-	638,040	1,091,659
Reassessment	309,713	-	137,859	171,854
LOIT Special Distribution	-	2,703,444	1,743,196	960,248
ADA Drug Screen Probation 2101	64,589	41,587	17,656	88,520
RICO Forfeiture	3,422	-	-	3,422
Solid Waste Mgt District	-	52,428	52,413	15
Local Ordinance Violations	100	900	-	1,000
Assessment Training Fnd 4904	50,238	11,330	8,001	53,567
Superior I Trans 4910	1,614	4,093	3,723	1,984
Superior II Trans 4911	32	500	500	32
Circuit Crt Trans 4912	579	290	200	669
Jury Pay Fund 4913	-	7,608	2,199	5,409
City & Town General 4915	3,863	-	-	3,863
CommCorrectionsVending 4917	10,234	56,244	62,396	4,082
Law Enforcement Vending 4918	66	-	-	66
K-9 Police Dog Fund	3,039	599	243	3,395
County Payroll 5900	496,323	6,597,375	6,494,842	598,856
Health Claims Fund 5901	266,973	2,575,677	2,542,104	300,546
LOIT 2016 Special Distribution	-	10,400,259	10,400,259	-
Public Hlth H1N1 Ill Fed	90	-	-	90
Pennsy Trail Fund	-	42,851	38,441	4,410
16.575 VOCA VictimAssist2016	(9,717)	45,979	44,910	(8,648)
16.738JAGUnderageDrinkTaskForc	(2,205)	29,108	33,500	(6,597)
16.738 ProblemSolvingCt Grant	1,687	2,450	-	4,137
16.585 BureauOfJusticeGrant	496	-	-	496
16.738 JAG GRANT(DrugCourt)	1,955	-	-	1,955
16.738 PACE Drug-Interdiction	17,877	-	17,877	-
16.575 VOCA VictimAssist2015	585	-	-	585
20.509 Hancock Area Rural Tran	-	220,711	220,711	-
93.074 MedicalReserveCorpMRC	4,700	5,411	5,903	4,208
Public Hlth Emerg H1N1 8907	51	-	-	51
Health Maint Grant 8908	108,659	81,727	59,115	131,271
93.074 BioTerrorism 8909	35,403	43,765	67,426	11,742
CommCorr FISCALGRANT 8910	-	418,103	390,075	28,028
State Homeland Security 8911	2,302	-	-	2,302
IDEM Grant 8912	69	-	-	69
20.601 DUI HANCO TSP (10K)	3,347	3,191	4,698	1,840
20.600 OPO-Partnership(20k)	3,057	11,420	10,409	4,068
Sheriff Equitable Share 8915	4,923	-	-	4,923
97.042 Emergency Mngmt 8918	122	5,111	5,111	122
JAIB Jobs Grant 8919	395	-	-	395
Metro Drug Fed Grant OT 8924	53	-	-	53
16.588 STOP Grant	(16,314)	57,602	74,321	(33,033)
Indiana Youth Institute Grant	507	-	-	507
93.008 NACCHO GRANT	10,745	-	-	10,745
S-2015-04 Ct Alcohol DrugGrt	12	-	-	12
Hazard Mitigation Grant-FEMA	-	7,400	7,400	-
FederalEquitableSharePACE	58,647	89,219	57,597	90,269
Operation Centipede NHTSA	1,021	-	-	1,021
Probation IDOC Grant	-	79,140	62,879	16,261
PACE State Asset Seizure Fund	9,065	-	-	9,065
TIF RDC Federal Reimbursement	-	200,196	200,196	-
Tourism Commission	143,229	346,626	373,949	115,906
Tourism Fairgrounds	-	96,848	-	96,848
Tourism Director	-	2,000	-	2,000
Totals	\$ 45,822,131	\$ 195,562,068	\$ 193,037,921	\$ 48,346,278

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

HANCOCK 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, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

HANCOCK 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).

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.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

HANCOCK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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.

HANCOCK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

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

HANCOCK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grants. The reimbursements were not received by December 31, 2016.

HANCOCK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Restatements

For the year ended December 31, 2016, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2015	New Fund	Prior Period Adjustment	Balance as of January 1, 2016
CAR-1 HEDC Federal Reimbursement Fund	Unlisted	CAR-1 HEDC Federal Reimbursement Fund	\$ 145,881	\$ 145,881

Note 9. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the same benefits provided to the employees. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

Note 10. Combined Funds

Funds related to GO Bond 2001, GO Bond 2007, GO Bond 2011, and GO Bond 2013 were reported individually in the prior financial statement, but were combined into one fund for the current financial statement.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	County General 01001	Accident Report 1101	Bids Bonds Deposits 1108	CAGIT County Certified 1110	Campaign Finance Enforcement	Co Portion Cedit Econ Dev 1112
Cash and investments - beginning	\$ 5,549,869	\$ 9,157	\$ 117,742	\$ 2,159,250	\$ 25	\$ 1,737,659
Receipts:						
Taxes	7,940,886	-	-	-	-	-
Licenses and permits	505,240	-	-	-	-	-
Intergovernmental receipts	1,355,514	-	-	4,101	-	74,386
Charges for services	726,549	-	-	-	-	-
Fines and forfeits	267,807	-	-	-	-	-
Other receipts	282,879	8,977	126,263	5,036,993	-	927,753
Total receipts	11,078,875	8,977	126,263	5,041,094	-	1,002,139
Disbursements:						
Personal services	6,786,090	-	-	3,612,858	-	-
Supplies	18,389	-	-	126,208	-	-
Other services and charges	2,093,998	-	-	1,255,131	-	419,526
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	8,537	-	514,761
Other disbursements	2,211,948	1,916	113,814	57,867	-	-
Total disbursements	11,110,425	1,916	113,814	5,060,601	-	934,287
Excess (deficiency) of receipts over disbursements	(31,550)	7,061	12,449	(19,507)	-	67,852
Cash and investments - ending	\$ 5,518,319	\$ 16,218	\$ 130,191	\$ 2,139,743	\$ 25	\$ 1,805,511

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Library Ptrc/Cedit Fund 1113	City/town Crt Costs 1116	Clerk's Rec Perpetuation 1119	Comm Corr Project Inc 1122	County Sales Disclosure 1131	Cumulative Bridge 1135
Cash and investments - beginning	\$ 984,186	\$ 1,176	\$ 54,164	\$ 67,086	\$ 2,095	\$ 2,011,565
Receipts:						
Taxes	-	-	-	-	-	1,519,100
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,484	-	-	255,163
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	119	919,610	-	-
Other receipts	2,802,577	16,451	61,101	17,736	11,295	-
Total receipts	2,802,577	16,451	62,704	937,346	11,295	1,774,263
Disbursements:						
Personal services	-	-	23,934	439,903	-	-
Supplies	-	-	984	16,264	-	4,646
Other services and charges	-	-	3,736	51,175	-	259,227
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	16,511	-	1,578,779
Other disbursements	2,952,626	16,406	-	471,470	11,345	-
Total disbursements	2,952,626	16,406	28,654	995,323	11,345	1,842,652
Excess (deficiency) of receipts over disbursements	(150,049)	45	34,050	(57,977)	(50)	(68,389)
Cash and investments - ending	\$ 834,137	\$ 1,221	\$ 88,214	\$ 9,109	\$ 2,045	\$ 1,943,176

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	County Cum Capital Dev 1138	NASA-Drug Free Community	Electronic Mapping GIS 1150	Emergency Plan/RTK 1152	E 911 Operating 1153	Extradition& SheriffAssistance
Cash and investments - beginning	\$ 1,146,755	\$ 129,750	\$ 21	\$ 6,806	\$ 1,038,841	\$ 2,250
Receipts:						
Taxes	1,011,672	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	149,308	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	22,874	-	-	-	-
Other receipts	20,644	78,741	-	5,027	530,000	748
Total receipts	1,181,624	101,615	-	5,027	530,000	748
Disbursements:						
Personal services	-	29,335	-	-	153,136	-
Supplies	-	-	-	-	3,831	-
Other services and charges	-	44,947	-	577	206,636	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	928,853	-	-	4,500	173,315	-
Other disbursements	-	-	-	-	116,581	-
Total disbursements	928,853	74,282	-	5,077	653,499	-
Excess (deficiency) of receipts over disbursements	252,771	27,333	-	(50)	(123,499)	748
Cash and investments - ending	\$ 1,399,526	\$ 157,083	\$ 21	\$ 6,756	\$ 915,342	\$ 2,998

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Firearms Training 1156	General Drain Improv 1158	County Health 1159	County ID Security 1160	Local Road & Street 1169	Loit Public Safety 6004
Cash and investments - beginning	\$ 19,845	\$ 1,078,669	\$ 353,490	\$ 61,344	\$ 67,685	\$ 933,621
Receipts:						
Taxes	-	4,671	277,296	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	28,099	-	567,322	-
Charges for services	-	20,288	122,578	-	-	9,586
Fines and forfeits	-	23,177	-	-	-	-
Other receipts	59,760	19,695	803	7,054	7	1,858,183
Total receipts	59,760	67,831	428,776	7,054	567,329	1,867,769
Disbursements:						
Personal services	-	-	324,102	-	-	924,840
Supplies	-	-	20,941	-	363,310	233,711
Other services and charges	-	-	22,267	16,076	51,307	901,162
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	5,600
Other disbursements	66,912	63,057	-	-	-	-
Total disbursements	66,912	63,057	367,310	16,076	414,617	2,065,313
Excess (deficiency) of receipts over disbursements	(7,152)	4,774	61,466	(9,022)	152,712	(197,544)
Cash and investments - ending	\$ 12,693	\$ 1,083,443	\$ 414,956	\$ 52,322	\$ 220,397	\$ 736,077

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Co Misdemeanant 1175	Motor Vehicle Highway 1176	Auditor's Transfer Fee 1181	Rainy Day Fund 1186	Recorder Perpetuation 1189	Sex & Violent Offender 1192
Cash and investments - beginning	\$ 32,993	\$ 2,166,934	\$ 45,926	\$ 4,718,156	\$ 299,677	\$ 630
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	27,175	-	-	-	-
Intergovernmental receipts	-	4,327,071	-	901,148	-	-
Charges for services	-	-	19,245	-	-	1,040
Fines and forfeits	-	-	-	-	-	-
Other receipts	32,992	9,592	-	1,300,000	177,044	-
Total receipts	32,992	4,363,838	19,245	2,201,148	177,044	1,040
Disbursements:						
Personal services	-	1,839,983	3,399	-	122,055	-
Supplies	-	1,661,765	-	-	2,598	-
Other services and charges	32,854	452,103	15,214	500,000	-	100
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	272,697	-	-	-	-
Other disbursements	-	-	-	500,000	15,331	-
Total disbursements	32,854	4,226,548	18,613	1,000,000	139,984	100
Excess (deficiency) of receipts over disbursements	138	137,290	632	1,201,148	37,060	940
Cash and investments - ending	\$ 33,131	\$ 2,304,224	\$ 46,558	\$ 5,919,304	\$ 336,737	\$ 1,570

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Solid Waste Agency 1194	Suppl Public Defender 1200	Surplus Tax 1201	Cornerstone Perpetuation 1202	Tax Sale Vendor Fees 1203	Tax Sale Redemption 1204
Cash and investments - beginning	\$ 8,941	\$ 291,322	\$ 110,745	\$ 49,732	\$ 2,270	\$ 57,068
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	5,395	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,329	46,010	95,572	16,830	-	40,492
Total receipts	<u>6,329</u>	<u>46,010</u>	<u>95,572</u>	<u>16,830</u>	<u>5,395</u>	<u>40,492</u>
Disbursements:						
Personal services	-	21,305	-	5,054	-	-
Supplies	-	-	-	287	-	-
Other services and charges	8,879	98,103	-	6,614	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	56,976	-	4,045	40,492
Total disbursements	<u>8,879</u>	<u>119,408</u>	<u>56,976</u>	<u>11,955</u>	<u>4,045</u>	<u>40,492</u>
Excess (deficiency) of receipts over disbursements	<u>(2,550)</u>	<u>(73,398)</u>	<u>38,596</u>	<u>4,875</u>	<u>1,350</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,391</u>	<u>\$ 217,924</u>	<u>\$ 149,341</u>	<u>\$ 54,607</u>	<u>\$ 3,620</u>	<u>\$ 57,068</u>

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Tax Sale Surplus 1205	IN Local Health DeptTrustAcct	Unsafe Building Fund 1207	CASA/GAL Services 1213	Elected Officials Training	Hancock County E911 1222
Cash and investments - beginning	\$ 499,668	\$ 152,353	\$ 2,186	\$ 444	\$ 23,903	\$ 395,502
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	23,116	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	302,407	48,685	-	-	7,054	1,244,454
Total receipts	302,407	48,685	-	23,116	7,054	1,244,454
Disbursements:						
Personal services	-	23,166	-	-	-	1,073,506
Supplies	-	845	-	-	-	-
Other services and charges	-	5,367	-	23,116	1,925	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	304,393	-	-	-	-	-
Total disbursements	304,393	29,378	-	23,116	1,925	1,073,506
Excess (deficiency) of receipts over disbursements	(1,986)	19,307	-	-	5,129	170,948
Cash and investments - ending	\$ 497,682	\$ 171,660	\$ 2,186	\$ 444	\$ 29,032	\$ 566,450

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Juvenile Probation 2050	Adult Probation Supp 2100	Drainage Maintenance 2700	Health Dept Donations 4100	All Debt Service	Sheriff Pension Holding 5501
Cash and investments - beginning	\$ 11,150	\$ 25,317	\$ 2,882,672	\$ 5,363	\$ 516,464	\$ -
Receipts:						
Taxes	-	-	369,281	-	770,555	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	73,682	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	748
Other receipts	8,509	269,505	4,347	-	-	107,900
Total receipts	8,509	269,505	373,628	-	844,237	108,648
Disbursements:						
Personal services	7,333	201,427	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	93,394	-	-	-	-
Debt service - principal and interest	-	-	-	-	752,639	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	390,192	-	-	108,648
Total disbursements	7,333	294,821	390,192	-	752,639	108,648
Excess (deficiency) of receipts over disbursements	1,176	(25,316)	(16,564)	-	91,598	-
Cash and investments - ending	\$ 12,326	\$ 1	\$ 2,866,108	\$ 5,363	\$ 608,062	\$ -

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Settlement Account 6000	Loit Public Safety 6005	Auto Excise Surtax 6020	County Wheel Tax 6021	CVET 6023	Delinq Weeds Assess 6041
Cash and investments - beginning	\$ -	\$ -	\$ 106,060	\$ 8,599	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	246,745	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	84,843,472	3,759,059	1,710,236	-	412,450	7,016
Total receipts	84,843,472	3,759,059	1,710,236	246,745	412,450	7,016
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	84,843,472	3,759,059	1,816,296	254,944	412,450	7,016
Total disbursements	84,843,472	3,759,059	1,816,296	254,944	412,450	7,016
Excess (deficiency) of receipts over disbursements	-	-	(106,060)	(8,199)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ -

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Delinqt Sewr Assessmnt 6042	Delinquent Stormwater 6043	Financial Inst Tax 6051	LOIT Homestead 6105	Fines & Forfeitures 7101	Infraction Judgment 7102
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 82,007	\$ 1,143	\$ 2,847
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	80,518	9,986	61,607	4,698,823	13,626	31,615
Total receipts	80,518	9,986	61,607	4,698,823	13,626	31,615
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	80,518	9,986	61,607	4,691,533	12,953	32,107
Total disbursements	80,518	9,986	61,607	4,691,533	12,953	32,107
Excess (deficiency) of receipts over disbursements	-	-	-	7,290	673	(492)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 89,297	\$ 1,816	\$ 2,355

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Overweight Vehicles 7103	Special Death Benefit 7104	State Sales Disclosures 7105	Coroner Educ Fees 7106	Interstate Transfer Fee 7107	State Mortgage Fee 7108
Cash and investments - beginning	\$ -	\$ 365	\$ 1,045	\$ 1,254	\$ 62	\$ 703
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	7,364	-	-
Fines and forfeits	1,070	-	-	-	-	-
Other receipts	-	5,395	11,295	-	1,188	9,440
Total receipts	1,070	5,395	11,295	7,364	1,188	9,440
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,070	5,280	11,345	7,452	1,250	8,340
Total disbursements	1,070	5,280	11,345	7,452	1,250	8,340
Excess (deficiency) of receipts over disbursements	-	115	(50)	(88)	(62)	1,100
Cash and investments - ending	\$ -	\$ 480	\$ 995	\$ 1,166	\$ -	\$ 1,803

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	State Of In Sex & Violent 7111	Child Restraint ViolationFines	Food & Beverage Tax 7201	Inheritance Tax 7202	Education Plate 7301	Riverboat Sharing Fund 7303
Cash and investments - beginning	\$ 10	\$ -	\$ 735,606	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	3,046	-	-	-
Fines and forfeits	-	187	-	-	-	-
Other receipts	160	25	679,693	98	1,388	414,671
Total receipts	160	212	682,739	98	1,388	414,671
Disbursements:						
Personal services	-	-	37,552	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	433,291	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	245,744	-	-	-
Other disbursements	160	212	17,847	98	1,294	414,671
Total disbursements	160	212	734,434	98	1,294	414,671
Excess (deficiency) of receipts over disbursements	-	-	(51,695)	-	94	-
Cash and investments - ending	\$ 10	\$ -	\$ 683,911	\$ -	\$ 94	\$ -

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Tourism Commission 7304	CAGIT CERT SHARES/PTRC 7311	Cedit Special Tax 7312	93.563 TitleIV-D INCENTIVE GEN	93.563 Pros IV-D Incentive	93.563 Clerk Incentive -OLD
Cash and investments - beginning	\$ 30,373	\$ -	\$ -	\$ 153,539	\$ 22,060	\$ 15,823
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	17,541	33,185	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	508,999	18,795,294	1,868,384	4,517	-	-
Total receipts	508,999	18,795,294	1,868,384	22,058	33,185	-
Disbursements:						
Personal services	73,301	-	-	16,958	26,176	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,500	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	437,824	18,795,294	1,868,384	-	-	-
Total disbursements	511,125	18,795,294	1,868,384	16,958	27,676	-
Excess (deficiency) of receipts over disbursements	(2,126)	-	-	5,100	5,509	-
Cash and investments - ending	\$ 28,247	\$ -	\$ -	\$ 158,639	\$ 27,569	\$ 15,823

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	93.563 Clerk Incentive 10-1-99	CAR-1 Treasurer (After Settlement Collections)	CAR-1 Treasurer (After Settlement Other Sources)	CAR-1 Inmate Trust	CAR-1 Sheriff	CAR-1 Sheriff Commissary
Cash and investments - beginning	\$ 90,284	\$ 766,414	\$ 1,680,563	\$ 14,423	\$ 32,517	\$ 133,576
Receipts:						
Taxes	-	742,377	1,685,998	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	22,058	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	279,612	13,127	151,957
Total receipts	22,058	742,377	1,685,998	279,612	13,127	151,957
Disbursements:						
Personal services	6,803	-	-	-	-	-
Supplies	939	-	-	-	-	-
Other services and charges	10,527	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	249	766,414	1,680,563	275,887	13,621	132,786
Total disbursements	18,518	766,414	1,680,563	275,887	13,621	132,786
Excess (deficiency) of receipts over disbursements	3,540	(24,037)	5,435	3,725	(494)	19,171
Cash and investments - ending	\$ 93,824	\$ 742,377	\$ 1,685,998	\$ 18,148	\$ 32,023	\$ 152,747

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	CAR-1 ISETS (Clerk)	CAR-1 Court Trust Account	CAR-1 HEDC Allocation Fund	CAR-1 HEDC Bond Principal/Interest	CAR-1 HEDC Debt Service Reserve	CAR-1 HEDC Capital Fund
Cash and investments - beginning	\$ 8,984	\$ 1,581,733	\$ 3,071,872	\$ -	\$ 1,064,803	\$ 2,373,136
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	710,916	8,021,174	1,851,947	747,137	769	1,489
Total receipts	710,916	8,021,174	1,851,947	747,137	769	1,489
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	747,137	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	709,036	8,144,082	747,137	-	772	483,840
Total disbursements	709,036	8,144,082	747,137	747,137	772	483,840
Excess (deficiency) of receipts over disbursements	1,880	(122,908)	1,104,810	-	(3)	(482,351)
Cash and investments - ending	\$ 10,864	\$ 1,458,825	\$ 4,176,682	\$ -	\$ 1,064,800	\$ 1,890,785

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	CAR-1 HEDC Federal Reimbursement Fund	County User Fees	Revenue Bond	GO 2013 Proceeds	GO 2015 Proceeds	Reassessment
Cash and investments - beginning	\$ 145,881	\$ 305,950	\$ 1,238	\$ 235,549	\$ 1,729,699	\$ 309,713
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	200,615	-	-	-	-	-
Charges for services	-	9,204	-	-	-	-
Fines and forfeits	-	211,627	-	-	-	-
Other receipts	-	400,452	116,581	48	-	-
Total receipts	200,615	621,283	116,581	48	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	16,144	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	137,859
Other disbursements	-	592,910	115,281	59,810	638,040	-
Total disbursements	-	609,054	115,281	59,810	638,040	137,859
Excess (deficiency) of receipts over disbursements	200,615	12,229	1,300	(59,762)	(638,040)	(137,859)
Cash and investments - ending	\$ 346,496	\$ 318,179	\$ 2,538	\$ 175,787	\$ 1,091,659	\$ 171,854

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	LOIT Special Distribution	ADA Drug Screen Probation 2101	RICO Forfeiture	Solid Waste Mgt District	Local Ordinance Violations	Assessment Training Fnd 4904
Cash and investments - beginning	\$ -	\$ 64,589	\$ 3,422	\$ -	\$ 100	\$ 50,238
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,703,444	41,587	-	52,428	900	11,330
Total receipts	2,703,444	41,587	-	52,428	900	11,330
Disbursements:						
Personal services	-	23	-	-	-	-
Supplies	1,311,123	2,526	-	990	-	-
Other services and charges	432,073	15,107	-	51,423	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	8,001
Total disbursements	1,743,196	17,656	-	52,413	-	8,001
Excess (deficiency) of receipts over disbursements	960,248	23,931	-	15	900	3,329
Cash and investments - ending	\$ 960,248	\$ 88,520	\$ 3,422	\$ 15	\$ 1,000	\$ 53,567

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Superior I Trans 4910	Superior II Trans 4911	Circuit Crt Trans 4912	Jury Pay Fund 4913	City & Town General 4915	CommCorrections Vending 4917
Cash and investments - beginning	\$ 1,614	\$ 32	\$ 579	\$ -	\$ 3,863	\$ 10,234
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,093	500	290	7,608	-	56,244
Total receipts	4,093	500	290	7,608	-	56,244
Disbursements:						
Personal services	3,723	500	200	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	2,199	-	62,396
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,723	500	200	2,199	-	62,396
Excess (deficiency) of receipts over disbursements	370	-	90	5,409	-	(6,152)
Cash and investments - ending	\$ 1,984	\$ 32	\$ 669	\$ 5,409	\$ 3,863	\$ 4,082

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Law Enforcement Vending 4918	K-9 Police Dog Fund	County Payroll 5900	Health Claims Fund 5901	LOIT 2016 Special Distribution	Public Hlth H1N1 III Fed
Cash and investments - beginning	\$ 66	\$ 3,039	\$ 496,323	\$ 266,973	\$ -	\$ 90
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	599	6,597,375	2,575,677	10,400,259	-
Total receipts	-	599	6,597,375	2,575,677	10,400,259	-
Disbursements:						
Personal services	-	-	1,166,224	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	243	34,876	2,542,104	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	5,293,742	-	10,400,259	-
Total disbursements	-	243	6,494,842	2,542,104	10,400,259	-
Excess (deficiency) of receipts over disbursements	-	356	102,533	33,573	-	-
Cash and investments - ending	\$ 66	\$ 3,395	\$ 598,856	\$ 300,546	\$ -	\$ 90

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Penny Trail Fund	16.575 VOCA VictimAssist2016	16.738JAG Underage DrinkTaskForc	16.738 ProblemSolvingCt Grant	16.585 BureauOf JusticeGrant
Cash and investments - beginning	\$ -	\$ (9,717)	\$ (2,205)	\$ 1,687	\$ 496
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	45,979	-	2,450	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	42,851	-	29,108	-	-
Total receipts	42,851	45,979	29,108	2,450	-
Disbursements:					
Personal services	-	44,910	-	-	-
Supplies	-	-	-	-	-
Other services and charges	38,441	-	28,000	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	5,500	-	-
Other disbursements	-	-	-	-	-
Total disbursements	38,441	44,910	33,500	-	-
Excess (deficiency) of receipts over disbursements	4,410	1,069	(4,392)	2,450	-
Cash and investments - ending	\$ 4,410	\$ (8,648)	\$ (6,597)	\$ 4,137	\$ 496

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	16.738 JAG GRANT(DrugCourt)	16.738 PACE Drug-Interdiction	16.575 VOCA VictimAssist2015	20.509 Hancock Area Rural Tran	93.074 MedicalReserve CorpMRC
Cash and investments - beginning	\$ 1,955	\$ 17,877	\$ 585	\$ -	\$ 4,700
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	220,711	5,411
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	220,711	5,411
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	220,711	5,903
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	17,877	-	-	-
Total disbursements	-	17,877	-	220,711	5,903
Excess (deficiency) of receipts over disbursements	-	(17,877)	-	-	(492)
Cash and investments - ending	\$ 1,955	\$ -	\$ 585	\$ -	\$ 4,208

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Public Hlth Emerg H1N1 8907	Health Maint Grant 8908	93.074 BioTerrorism 8909	CommCorr FISCALGRANT 8910	State Homeland Security 8911	IDEM Grant 8912
Cash and investments - beginning	\$ 51	\$ 108,659	\$ 35,403	\$ -	\$ 2,302	\$ 69
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	43,496	418,103	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	81,727	269	-	-	-
Total receipts	-	81,727	43,765	418,103	-	-
Disbursements:						
Personal services	-	24,116	-	206,464	-	-
Supplies	-	16,068	-	39,611	-	-
Other services and charges	-	18,931	67,426	11,759	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	132,241	-	-
Total disbursements	-	59,115	67,426	390,075	-	-
Excess (deficiency) of receipts over disbursements	-	22,612	(23,661)	28,028	-	-
Cash and investments - ending	\$ 51	\$ 131,271	\$ 11,742	\$ 28,028	\$ 2,302	\$ 69

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	20.601 DUI HANCO TSP (10K)	20.600 OPO-Partnership(20k)	Sheriff Equitable Share 8915	97.042 Emergency Mngmt 8918	JAIB Jobs Grant 8919
Cash and investments - beginning	\$ 3,347	\$ 3,057	\$ 4,923	\$ 122	\$ 395
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,191	11,420	-	5,111	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	3,191	11,420	-	5,111	-
Disbursements:					
Personal services	1,396	894	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,302	9,515	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	5,111	-
Other disbursements	-	-	-	-	-
Total disbursements	4,698	10,409	-	5,111	-
Excess (deficiency) of receipts over disbursements	(1,507)	1,011	-	-	-
Cash and investments - ending	\$ 1,840	\$ 4,068	\$ 4,923	\$ 122	\$ 395

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Metro Drug Fed Grant OT 8924	16,588 STOP Grant	Indiana Youth Institute Grant	93,008 NACCHO GRANT	S-2015-04 Ct Alcohol DrugGrt
Cash and investments - beginning	\$ 53	\$ (16,314)	\$ 507	\$ 10,745	\$ 12
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	57,602	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	57,602	-	-	-
Disbursements:					
Personal services	-	74,321	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	74,321	-	-	-
Excess (deficiency) of receipts over disbursements	-	(16,719)	-	-	-
Cash and investments - ending	\$ 53	\$ (33,033)	\$ 507	\$ 10,745	\$ 12

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Hazard Mitigation Grant-FEMA	Federal/Equitable Share/PACE	Operation Centipede NHTSA	Probation IDOC Grant	PACE State Asset Seizure Fund
Cash and investments - beginning	\$ -	\$ 58,647	\$ 1,021	\$ -	\$ 9,065
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	925	-	-	-	-
Charges for services	-	8,455	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,475	80,764	-	79,140	-
Total receipts	7,400	89,219	-	79,140	-
Disbursements:					
Personal services	-	57,597	-	62,879	-
Supplies	-	-	-	-	-
Other services and charges	7,400	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	7,400	57,597	-	62,879	-
Excess (deficiency) of receipts over disbursements	-	31,622	-	16,261	-
Cash and investments - ending	\$ -	\$ 90,269	\$ 1,021	\$ 16,261	\$ 9,065

HANCOCK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	TIF RDC Federal Reimbursement	Tourism Commission	Tourism Fairgrounds	Tourism Director	Totals
Cash and investments - beginning	\$ -	\$ 143,229	\$ -	\$ -	\$ 45,822,131
Receipts:					
Taxes	-	-	-	-	14,321,836
Licenses and permits	-	-	-	-	532,415
Intergovernmental receipts	-	-	-	-	9,094,937
Charges for services	-	-	-	-	932,750
Fines and forfeits	-	-	-	-	1,447,219
Other receipts	200,196	346,626	96,848	2,000	169,232,911
Total receipts	200,196	346,626	96,848	2,000	195,562,068
Disbursements:					
Personal services	-	-	-	-	17,395,463
Supplies	-	-	-	-	3,825,036
Other services and charges	-	-	-	-	10,576,705
Debt service - principal and interest	-	-	-	-	1,499,776
Capital outlay	-	-	-	-	3,897,767
Other disbursements	200,196	373,949	-	-	155,843,174
Total disbursements	200,196	373,949	-	-	193,037,921
Excess (deficiency) of receipts over disbursements	-	(27,323)	96,848	2,000	2,524,147
Cash and investments - ending	\$ -	\$ 115,906	\$ 96,848	\$ 2,000	\$ 48,346,278

HANCOCK COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 818,000</u>	<u>\$ 48,520</u>

HANCOCK COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: ES & S	Vote Centers for Hancock County	\$ 42,072	01/01/14	12/31/18
Total of annual lease payments		<u>\$ 42,072</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	GO Bond 2011	\$ 655,000	\$ 127,256
General obligation bonds	GO Bond 2013 Capital Expenses	1,020,000	411,026
General obligation bonds	GO Bond 2015	1,810,000	405,902
Revenue bonds	Revenue Bond of 2011 Purchase of Enhanced 911 AT & T	615,000	116,225
Revenue bonds	2009 Redevelopment Bond District Bonds	<u>10,140,000</u>	<u>845,149</u>
Total governmental activities		<u>14,240,000</u>	<u>1,905,558</u>
Totals		<u>\$ 14,240,000</u>	<u>\$ 1,905,558</u>

HANCOCK COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 785,400
Infrastructure	319,144,471
Buildings	10,806,200
Improvements other than buildings	78,600
Machinery, equipment, and vehicles	5,715,295
Books and other	<u>121,958</u>
Total governmental activities	<u>336,651,924</u>
Total capital assets	<u>\$ 336,651,924</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF HANCOCK COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Hancock 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, 2016. 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.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

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

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 2016-002. 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.

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 item 2016-002, that we consider to be a material weakness.

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

September 18, 2018

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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.

HANCOCK COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2016

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	Passed Through to Subrecipient	Total Federal Awards Expended
Department of Justice					
Crime Victim Assistance VOCA-Grant Victim Assistance	Indiana Criminal Justice Institute	16.575	D3-15-9813	\$ -	\$ 45,979
Violence Against Women Formula Grants STOP-Grant Violence Against Women	Indiana Criminal Justice Institute	16.588	D3-16-10491	-	57,602
Edward Byrne Memorial Justice Assistance Grant Program JAG Multijurisdiction Drug and Underage Drinking	Indiana Criminal Justice Institute	16.738	D3-15-9848	-	29,108
Total - Department of Justice				-	132,689
Department of Transportation					
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205			
DES: 201091 600 W Phase 1			DES #0201091	-	1,876
DES: 400037 600 W Broken Arrow Phase 1			DES #0400037	-	113,183
DES: 0810490-Cumulative Bridge No. 59			DES #0810490	-	4,819
DES: 0900012 Roundabout			DES #0900012	-	698
DES: 1297608 RDC Construction Inspection			DES #1297608	-	200,196
DES: 1382083-Bridge Inspections			DES #1382083	-	58,960
DES: 1383061 Signage			DES #1383061	-	12,795
DES: 1500442 Signing			DES #1500442	-	7,376
DES: 1500443 Attenuators			DES #1500443	-	29,782
Total - Highway Planning and Construction Cluster				-	429,685
Highway Safety Cluster State and Community Highway Safety Operation Pull Over (OPO) Enforcement Program	Indiana Criminal Justice Institute	20.600	D3-14-8252	-	11,420
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Hancock TSP Grant	Indiana Criminal Justice Institute	20.601	D3-14-8128	-	3,191
Total - Highway Safety Cluster				-	14,611
Formula Grants for Rural Areas Hancock Area Rural Transit	Indiana Department of Transportation	20.509	A249-16-G150150	162,538	162,538
Total - Department of Transportation				162,538	606,834
Department of Health and Human Services					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Medical Reserve Corp Bio-Terrorism	Indiana State Department of Health	93.074	5U90TP000521-02 A70-5-0532409	-	5,411 43,496
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	48,907
Child Support Enforcement Prosecutor Title IV-D Direct Reimbursements Clerk Title IV-D Direct Reimbursements Clerk Perpetuation Title IV-D Reimbursements General Fund Title IV-D Incentive Prosecutor Title IV-D Incentive Clerk Title IV-D Incentive Indirect Costs	Indiana Department of Child Services	93.563	FY2016 FY2016 FY2016 FY2016 FY2016 FY2016 FY2016	-	173,906 44,062 1,484 16,958 27,676 18,518 45,977
Total - Child Support Enforcement				-	328,581
Total - Department of Health and Human Services				-	377,488
Department of Homeland Security					
Hazard Mitigation Grant Hazard Mitigation Grant FEMA	Indiana Department of Homeland Security	97.039	FEMA-4058-DR	-	7,400
Emergency Management Performance Grants Emergency Management Performance Grant-Salaries Emergency Management Performance Grant	Indiana Department of Homeland Security	97.042	C44P-5-779B EMW-2015-EP-00037	-	13,027 5,111
Total - Emergency Management Performance Grants				-	18,138
Total - Department of Homeland Security				-	25,538
Total federal awards expended				\$ 162,538	\$ 1,142,549

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

HANCOCK 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, 2016. 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 to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

HANCOCK 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 weakness identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weakness identified?	yes
Significant deficiency identified?	none reported
Any audit finding disclosed that is 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:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
20.509	Highway Planning and Construction Cluster Formula Grants for Rural Areas	Unmodified Unmodified

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

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

FINDING 2016-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2015-001.

HANCOCK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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) entered into the Indiana Gateway for Government Units, which is a financial reporting system and the source of the Annual Financial Report (AFR). The SEFA was prepared using the grant schedule information within the AFR. The grant schedule was prepared by the Deputy County Auditor and reviewed by the County Auditor prior to submission; however, the control in place did not detect the errors identified in the *Context*.

Context

The SEFA contained the following errors:

1. Highway Planning and Construction: DES #1297608, DES #1500442 and DES #1500443 were not reported, resulting in an understatement in the aggregate of \$237,354.
2. Formula Grants for Rural Areas: The reported amount of federal awards expended included reimbursements from the state, resulting in an overstatement of \$58,173.
3. Formula Grants for Rural Areas: The amount reported as passed through to subrecipients included reimbursements from the state, resulting in an overstatement of \$58,173.
4. A Health Maintenance Grant was reported, but was determined to be a state grant. This resulted in an overstatement of \$59,115.

The SEFA also contained errors of immaterial amounts. 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. . . ."

HANCOCK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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.
- (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

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Context*.

HANCOCK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the County's management establish controls related to the preparation of the SEFA.

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 2016-002

Subject: Formula Grants for Rural Areas - Suspension and Debarment
Federal Agency: Department of Transportation
Federal Program: Formula Grants for Rural Areas
CFDA Number: 20.509
Federal Award Number and Year (or Other Identifying Number): A249-16-G150150
Pass-Through Entity: Indiana Department of Transportation
Compliance Requirement: Procurement and Suspension and Debarment
Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2015-003.

Condition

An effective internal control system was not in place at the County in order to ensure compliance with the requirements related to the grant agreement and suspension and debarment.

The County did not have procedures or internal controls in place during the audit period to verify and document that the subrecipient of the grant was not suspended or debarred. The County subsequently established an internal control system and corrected the deficiency to ensure compliance with the suspension and debarment requirements beginning in 2017.

Context

The lack of controls and noncompliance were systemic problems during the audit period.

HANCOCK 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 the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award 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 CRF 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified.

You do this by:

- (a) Checking the SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

Cause

Management had not developed a system of internal controls that would have ensured compliance with the suspension and debarment requirements.

Effect

The failure to establish an effective internal control system placed the County in noncompliance with the grant agreement and the suspension and debarment 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 the suspension and debarment 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.



HANCOCK COUNTY AUDITOR

Robin D. Lowder

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-001

Fiscal year in which the finding initially occurred: 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: See Below:

Contact Person Responsible for Corrective Action: Robin D. Lowder

Contact Phone Number: 317-477-1105

Status of Audit Finding: These errors have been corrected in Gateway.

1. Edward Bryne Memorial Justice Assistance Grant Program expenditures were overstated by \$98,859.
2. Highway Planning and Construction program expenditures were understated by \$3,338.
3. Formula Grants for Rural Areas program expenditures were overstated by \$85,610.
4. Child Support Enforcement program expenditures were overstated by \$10,600.
5. Hazard Mitigation Grant program expenditures were omitted resulting in an understatement of Expenditures by \$11,100.
6. Bus and Bus Facilities Program expenditures were omitted resulting in an understatement of \$27,410 (Senior Services)
7. Emergency Planning/RTK expenditures of \$965 were included on the SEFA in error.
8. Equitable Sharing Program expenditures were understated by \$9,019.

We will be using a more accurate government website to identify Federal grants versus State grants. We will check with SBOA periodically realizing these websites do change. We will be more diligent to be sure a grant should have the disbursements or the receipts entered. Also be sure all grants are included on the SEFA Grant schedule. We also will be seeking additional training on grants. We will be sure not to include State Grants on the SEFA.

Auditor
September 5, 2018



HANCOCK COUNTY AUDITOR

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-002

Fiscal year in which the finding initially occurred: 2014
Hancock County Redevelopment Commission
Contact Person Responsible for Corrective Action: Robin D. Lowder
Contact Phone Number: 317-477-1105

Status of Audit Finding: The Finding has been corrected.

The Bank was set up as the Trustee and this was allowable by law at the time in 2009. State Board of Accounts made us aware the law had changed in 2017. The County refinanced the Hancock County Redevelopment 2009 Bond in 2017.

The County through this process has brought the RDC Funds into the County and they are recorded within the County's Ledger as of 2017. The monies are all now accounted for and recorded on the County Ledgers. They are part of the County's Annual Report starting with the 2017 Annual Report.

Note: Hancock County was audited by State Board of Accounts in 2013. We were not audited again until 2017. Hancock County has a history of correcting any findings before our next audit. We do not have a history of repeat findings. We would like it noted the audit was for the year 2014 but it was done in 2017. We corrected it immediately in 2017 our first opportunity. Thank you.

Robin D. Lowder

County Auditor

August 22, 2018



HANCOCK COUNTY AUDITOR

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-003

Fiscal year in which the finding initially occurred: 2014
Indiana Department of Transportation/Hancock Area Rural Transit 20.509
Contact Person Responsible for Corrective Action: Robin D. Lowder
Contact Phone Number: 317-477-1105

Status of Audit Finding: The Finding has been corrected.

This was corrected in 2017 Senior Services provided us with a statement they are not Suspended or Debarred. I have provided a copy for the audit.

The Sub-recipient Senior Services does provide the County with the independent Audits they have prepared bi-yearly. These Audits do state Senior Services are in good standing. We were unaware of the fact we were to check on a service for Grants called SAMS to be sure the sub-recipient has not been Suspended or Debarment. Now that we are aware of the fact this service is available we will make sure that any sub-recipients have not been debarred or suspended or otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549, "Debarment and Suspension."

Note: Hancock County was audited by State Board of Accounts in 2013. We were not audited again until 2017. Hancock County has a history of correcting any findings before our next audit. We do not have a history of repeat findings. We would like it noted the audit was for the year 2014 but it was done in 2017. We corrected it immediately in 2017 our first opportunity. Thank you.

Robin D. Lowder

County Auditor

August 22, 2018



HANCOCK COUNTY AUDITOR

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CORRECTIVE ACTION PLAN

FINDING 2016-001

Contact Person Responsible for Corrective Action: Robin D. Lowder
Contact Phone Number: 317-477-1105

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

1. CFDA 20.205: DES #1297608, DES #1500442 and DES #1500443 were not reported on the SEFA resulting in an understatement in the aggregate of \$237,354.
2. CFDA 20.509: The reported amount of federal awards expended included reimbursements from the State resulting in an overstatement of \$58,173.
3. CFDA 20.509: The amount reported as pass-through to sub-recipients included reimbursements from the State resulting in an overstatement of \$58,173.
4. A Health Maintenance Grant reported on the SEFA was determined to be a State grant, resulting in an overstatement of \$59,115.

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

These errors will be corrected in the County financial system and also in Gateway.

We will be using a more accurate government website to identify Federal grants versus State grants. We will check with SBOA periodically realizing these websites do change. We will be more diligent to be sure a grant should have the disbursements or the receipts entered. Also be sure all grants are included on the SEFA Grant schedule. We also will be seeking addition training on grants.

Anticipated Completion Date: September 18, 2018



Auditor
September 18, 2018



HANCOCK COUNTY AUDITOR

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CORRECTIVE ACTION PLAN

FINDING 2016-002

Contact Person Responsible for Corrective Action: Robin D. Lowder
Contact Phone Number: 317-477-1105

Views of Responsible Official: We do not concur with the repeat findings. See below for explanation.

Description of Corrective Action Plan:

This was corrected in 2017 Senior Services provided us with a statement they are not suspended or debarred. I have provided a copy for the audit.

The Sub-recipient Senior Services does provide the County with the independent Audits they have prepared. These Audits do state Senior Services are in good standing. We were unaware of the fact we were to check on a service for Grants called SAM to be sure the sub-recipient has not been suspended or debarred. Now that we are aware of the fact this service is available we will make sure that any sub-recipients have not been debarred or suspended or otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549, "Debarment and Suspension."

Note: Hancock County was audited by State Board of Accounts in 2013. We were not audited again until 2017. Hancock County has a history of correcting any findings before our next audit. We do not have a history of repeat findings. We would like it noted the original audit was for the year 2014 but it was done in 2017. We corrected it immediately in 2017 at our first opportunity. There might have been a finding but not a repeat finding. We corrected it two years ago but we are still receiving repeat findings. Thank you.

Anticipated Completion Date: This was completed in 2017 and 2018.

Auditor

September 18, 2018

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/>.