

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

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



FILED
12/13/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Steven Craycraft	01-01-15 to 12-31-18
County Treasurer	Gary Campbell Edward E. Carroll, Jr.	03-07-15 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Mike King	01-01-15 to 12-31-18
County Sheriff	Ray Dudley	06-04-15 to 12-31-18
County Recorder	Melanie Marshall	01-01-15 to 12-31-18
President of the Board of County Commissioners	Shannon Henry James King	01-01-16 to 12-31-16 01-01-17 to 12-31-18
President of the County Council	Chris Matchett Ron Quakenbush	01-01-16 to 12-31-16 01-01-17 to 12-31-18



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Delaware County (County), which comprises the financial position and results of operations for the year ended December 31, 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 November 20, 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

November 20, 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 DELAWARE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Delaware County (County), which comprises the financial position and results of operations for the year ended December 31, 2016, and the related notes to the financial statement, and have issued our report thereon dated November 20, 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 items 2016-001 and 2016-002, that we consider to be material weaknesses.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2016-001 and 2016-002.

Delaware County's Response to Findings

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

November 20, 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.

DELAWARE 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
After Settlement Collections	\$ 2,808,739	\$ 2,870,020	\$ 2,808,739	\$ 2,870,020
Sheriff's Inmate Trust	17,785	474,093	472,858	19,020
Jail Commissary	120,322	286,344	310,803	95,863
Clerk's Trust	1,049,723	4,850,835	4,827,326	1,073,232
General	1,852,750	28,403,317	27,861,618	2,394,449
Accident Report	25,969	7,900	5,004	28,865
Campaign Finance Enforcement - County	1,750	-	-	1,750
CEDIT County Share	5,664,310	4,603,929	5,119,366	5,148,873
Child Advocacy	450	50	-	500
City and Town Court Costs	3,850	8,325	4,774	7,401
Clerk's Records Perpetuation	61,486	52,611	9,747	104,350
COIT County Distributive Shares	124,701	4,502,497	4,566,233	60,965
Community Corrections	25,132	893,506	785,090	133,548
Community Transition Program	22,393	63,525	55,468	30,450
Congressional School Interest	2,847	83	729	2,201
Congressional School Principal	18,236	-	-	18,236
Sales Disclosure - County Share	5,909	12,998	9,660	9,247
Cumulative Bridge	4,104,926	2,060,538	1,873,452	4,292,012
Cumulative Building	116,256	2,830	44,672	74,414
Drug Free Community	56,375	30,959	56,306	31,028
Electronic Map Generation	64,452	75,039	68,911	70,580
Emergency Planning/Right To Know	29,446	6,501	7,134	28,813
Statewide 911	191,701	858,291	676,401	373,591
Firearms Training	10,739	45,645	28,828	27,556
Health	357,688	917,085	846,855	427,918
Identification Security Protection	7,174	8,394	7,174	8,394
Excess Tax Levy	239	-	239	-
Local Health Maintenance	245,409	109,633	46,344	308,698
Local Road and Street	571,692	511,510	330,900	752,302
LOIT PUBLIC SAFETY	-	1,794,044	1,303,512	490,532
Misdemeanant	360,950	84,954	55,842	390,062
Motor Vehicle Highway	3,076,108	4,313,392	4,339,681	3,049,819
Planning and Zoning Impact	58,882	244,979	263,750	40,111
Plat Book	271,942	29,900	117,750	184,092
Rainy Day	570,179	262,007	157,743	674,443
Reassessment - 2015	178,842	426,683	450,761	154,764
Recorder's Records Perpetuation	406,879	157,334	160,756	403,457
Sex and Violent Offender Administration	15,609	6,310	10,584	11,335
Sheriff's Pension Trust	16,142	137,072	60,000	93,214
Supplemental Public Defender Services	47,707	29,412	30,130	46,989
Surplus Tax	487,774	171,323	110,088	549,009
Surveyor's Corner Perpetuation	112,009	21,641	41,151	92,499
Tax Sale Redemption	17,168	1,212,180	1,218,606	10,742
Tax Sale Surplus	1,193,869	1,523,152	1,187,412	1,529,609
Unsafe Building	-	10,000	6,397	3,603
Court Appointed Special Advocate (CASA)	138,707	175,390	269,930	44,167
GAL/CASA	25	-	-	25
Auditors Ineligible Deductions	218,273	19,412	40,580	197,105
County Elected Officials Training	28,169	8,438	3,004	33,603
LOIT 2016 SPECIAL DISTRIBUTION	-	2,176,092	2,176,092	-
RAINY DAY RESTRICTED CUM BRIDGE	-	318,836	152,611	166,225
Juvenile Probation Administrative	72,391	4,024	-	76,415
Supplemental Adult Probation Services	182,836	244,698	245,107	182,427
Supplemental Juvenile Probation Services	22,002	3,633	3,346	22,289
Alternative Dispute Resolution	54,865	8,200	4,228	58,837
Drain Construction/Reconstruction	530,560	7,710	395,630	142,640
Drainage Maintenance	2,074,524	568,368	833,062	1,809,830
Payroll Clearing	252,612	23,073,546	23,013,141	313,017
Settlement	-	104,602,700	104,602,700	-
Wheel Tax / Surtax Combined	126,422	1,028,129	885,986	268,565
Wheel Tax	-	2,485,708	2,484,139	1,569
CVET Agency	-	644,715	644,715	-
Weed Lien Collections	-	40,653	40,653	-
Sewage Collections	-	205,103	205,103	-
Financial Institution Tax	-	1,136,109	1,136,109	-
CEDIT Homestead Credit	94,425	4,806,139	4,798,983	101,581
State Fines and Forfeitures	4,645	18,290	20,635	2,300
Infraction Judgements	21,942	224,794	229,926	16,810
Special Death Benefit	428	4,975	5,113	290
Sales Disclosure - State Share	1,175	13,000	12,935	1,240
Coroners Training & Con't Education	1,172	15,901	15,363	1,710
Interstate Compact - State Share	-	966	779	187
Mortgage Recording Fees - State Share	605	7,615	7,530	690
DLGF Homestead Property Database	237	22	239	20

DELAWARE 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
Sex and Violent Offender Admin - State	32	693	664	61
Child Restraint Violations Fines	25	1,025	900	150
Inheritance Tax	89,579	2,416	2,693	89,302
Education Plate Fees Agency	431	1,819	1,856	394
Riverboat Revenue Sharing	-	697,048	697,048	-
Innkeepers Tax Collections	4,781	739,339	718,727	25,393
CEDIT Distribution	-	7,689,823	7,689,823	-
COIT Distribution	-	16,284,992	16,284,992	-
LOIT SPECIAL DISTRIBUTION	-	722,117	482,246	239,871
93.563 Prosecutor PCA	11,475	12,004	7,699	15,780
93.563 Title IV-D Incentive	90,952	48,754	14,638	125,068
93.563 Prosecutor IV-D Incentive-Post Oct '99	116,206	73,354	99,866	89,694
93.563 Clerk IV-D Incentive-Post Oct '99	24,737	48,754	43,485	30,006
Community Corrections User's Fees	205,815	874,336	887,601	192,550
Pretrial Diversion	187,307	129,834	139,837	177,304
County Law Enforcement Con't Ed	9,882	19,642	717	28,807
GAL CASA User's Fees	453	113	-	566
Jury Fees	11,869	14,779	14,256	12,392
Coroner's Copy Fees	3,646	340	-	3,986
Co. Offender Transportation	3,870	904	-	4,774
EMS Donations	1,420	13,326	13,392	1,354
DCHD Donation	143	501	139	505
Sheriff Donation	17,501	105,364	71,914	50,951
Fallen Heroes Memorial	3,583	85	376	3,292
Magna TIF Bond	510,059	473,273	41,752	941,580
Daleville TIF Bond	739,910	624,244	901,401	462,753
Morrison Road TIF	3,261,568	1,866,852	1,116,187	4,012,233
Park One TIF	16,578	36,833	16,988	36,423
Magna Industrial TIF	113,570	83,249	17,201	179,618
I-69 TIF	9,673	9,536	5,818	13,391
AG Park TIF	55,247	17,586	63,780	9,053
New Brevini TIF	176,812	301,744	327,709	150,847
Park Brevini TIF	225,951	58,588	199,078	85,461
Park Save-A-Lot TIF	248,870	258,072	211,965	294,977
Park Twoson TIF	153,037	247,062	276,568	123,531
Bell Perch TIF	17,337	75,976	13,649	79,664
Midwest Metal TIF	237,107	277,170	149,181	365,096
PLR TIF	850,962	349,751	280,336	920,377
New Twoson TIF	2,029	4,296	4,177	2,148
Nebo Road TIF	850,054	237,089	553,104	534,039
Reserve Brevini Bond	224,256	-	-	224,256
Reserve Bell Perch Bond	33,630	-	-	33,630
Employees Benefit Trust	1,021,613	6,104,249	6,691,417	434,445
Public Health Vaccine	125,544	55,615	67,058	114,101
EMA Hazardous Clean-Up	640	6,957	4,703	2,894
Insurance Recovery	121,201	25,139	55,558	90,782
Emergency Management Donations	5,820	9,000	7,521	7,299
Police Equipment	62,662	110,378	103,456	69,584
Drug Abuse Resistance ED	1,477	-	885	592
EMS Pension Supplement	127,293	110,499	82,956	154,836
EMS Capital Improvement	177,886	192,000	182,865	187,021
Delaware County Fair & Expo	54,535	324,202	294,470	84,267
Animal Welfare	626	-	-	626
County Medical Inmate Care	69,906	16,296	1,500	84,702
EMS Ambulance Replacement	159,818	119,577	242,723	36,672
TMA Audit	34,757	99,145	44,660	89,242
Sprint Nextel Rebanding Project	146,059	37,530	37,531	146,058
Project Hoosier Safety	75,655	7,030	22,333	60,352
EMS Medical Supplies	13,807	150,000	157,562	6,245
Delaware County Employee Longevity	123,953	517,570	479,952	161,571
Tax Sale Administration	174,841	86,139	123,294	137,686
Emergency Comm Center Cap Improvement	24,700	5,000	-	29,700
Security Deposits	22,599	-	-	22,599
CFDA#93.283 NOLBOH	1,772	-	-	1,772
CFDA 16.922 INTERDICTION	729	-	485	244
Sheriff's Trust	-	-	-	-
For Div Dgru Crt Grant	2,335	10,000	3,340	8,995
Juvenile DUI Grant	(5,542)	41,144	37,329	(1,727)
Emergency Management Grant	123,822	83,605	179,150	28,277
Childhood Obesity Grant	2,150	-	-	2,150
2006 DHS Excerise	5,484	-	-	5,484
CFDA11.558 GIS	2,600	-	-	2,600
Tobacco Settlement	93,639	71,623	21,340	143,922
A6-10-MIN-18 DCHD I	5,510	-	-	5,510

DELAWARE 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
Court Administrator Translator	1,809	-	664	1,145
Co. Juv. Pro. Positive Action Program	2,384	-	-	2,384
Delaware County Drug Free Grant	7,730	8,528	8,508	7,750
DTF Imprest	9,000	-	8,750	250
Sheriff Law Enforcement Continuing Ed	14,178	13,807	-	27,985
Sheriff Seizure	5,000	-	3,294	1,706
Prosecutor Seizure	37,257	-	24,227	13,030
Prosecutor's Audiov	3	2,329	-	2,332
Probation Trust	2,710	-	-	2,710
Park One Bond and Interest	3,072	211,165	210,900	3,337
Park One Reserve	170,000	260	260	170,000
Morrison Road Reserve	2	-	-	2
Morrison Road Bond and Interest	4	-	-	4
CRED Fund	-	-	-	-
Park One Capital	26,998	41	-	27,039
Morrison Road Capital	1	-	-	1
Daleville Capital	6	-	6	-
Daleville Excess	-	8	8	-
Park & New Brevini Cost of Issuance	788	1	-	789
Park & New Brevini Reserve	219,512	150	27	219,635
Mid-West Metals Capital	3	-	3	-
Nebo Road Construction	266,076	305	101,671	164,710
Nebo Road Capitalized Interest	8	-	-	8
Bell Perch Reserve	-	-	-	-
Nebo Land Partners	123,951	192,396	204,000	112,347
CFDA 16.745 JMHC	(14)	46,376	46,362	-
JAG	8,188	-	8,149	39
CFDA 93.994 Infant	(4,027)	23,087	23,645	(4,585)
CFDA 93.074 Health	(486)	21,031	21,725	(1,180)
CFDA 93.089 Health	-	9,649	9,649	-
JDAI Grant	51,032	82,363	112,336	21,059
MEDSTAT OFF-RD AMBULANCE	58	-	-	58
Park Twoson Bond 2014	73,275	280,831	287,250	66,856
Park Twoson Costs of Issuance	62,508	52	-	62,560
Park and New Brevini Redevelop. Reserve	-	-	-	-
DELPHI CRED	1,143,171	814,863	282,269	1,675,765
ABB CRED	2,282,822	-	-	2,282,822
CONCENTRIX CORP TIF	324,985	-	-	324,985
DALEVILLE SHELL BUILDING	455,000	-	-	455,000
DALEVILLE BOND RESERVE	378,861	-	-	378,861
DALEVILLE BOND CAPITAL	4,247,639	-	2,396,195	1,851,444
MORRISON RD RESERVE 2015	453,681	-	-	453,681
MORRISON RD CAPITAL 2015	5,527,819	-	60,567	5,467,252
PRL RESERVE 2015	274,500	-	-	274,500
PRL CAPITAL 2015	2,443,050	-	2,031,799	411,251
TAX SALE HOLDING	-	336,584	336,584	-
EMS Overtime Replacement	13,088	10,853	12,868	11,073
Weights & Measures Fines	1,205	600	929	876
CFDA#93.074 EB	12,143	14,005	22,652	3,496
CFDA #16.738 JAG DCC	(11,358)	38,617	42,818	(15,559)
JAG GRANT M 2014	16,603	-	13,282	3,321
Daleville 2015 Capital	-	-	-	-
Daleville 2015 Reserve	-	-	-	-
Park and New Brevini	65	157,902	157,875	92
Morrison Road 2015	-	-	-	-
Morrison Road 2015 Reserve	-	-	-	-
CRED ABB PRL	-	-	-	-
PRL 2015	-	-	-	-
PRL 2015 Reserve	-	-	-	-
CFDA #93.268 IMMUNIZATION GRANT	-	15,803	37,756	(21,953)
CFDA #16.738 TECH IMP PROJ	-	14,607	14,607	-
2015 JAG GRANT 2015-DJ-BX-0820	-	14,922	-	14,922
COURT IMPROVEMENT GRANT	-	469	469	-
FAMILY COURT PROJECT	-	50,000	-	50,000
CASA CAPACITY BUILDING GRANT	-	22,731	18,065	4,666
DRUG PROSECUTION	-	11,782	10,578	1,204
Nebo Bond Fund	-	204,000	204,000	-
Storm Water	421,931	180,878	222,954	379,855
Storm Water Fines	350	250	-	600
Convention and Tourism	304,738	728,803	695,232	338,309
Totals	<u>\$ 58,862,091</u>	<u>\$ 248,019,436</u>	<u>\$ 250,393,217</u>	<u>\$ 56,488,310</u>

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

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

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

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

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,

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees. Amounts received from charges for current services.

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

E. Disbursements

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

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

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

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

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

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's 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.

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

D. Additional Pension Plan

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursement for expenditures made by the County was not received by December 31, 2016.

DELAWARE 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	Balance as of January 1, 2016
Convention and Tourism	\$ -	\$ 304,738	\$ 304,738

Note 9. Other Postemployment Benefits

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

OTHER INFORMATION - UNAUDITED

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

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

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

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

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	Campaign Finance Enforcement - County
Cash and investments - beginning	\$ 2,808,739	\$ 17,785	\$ 120,322	\$ 1,049,723	\$ 1,852,750	\$ 25,969	\$ 1,750
Receipts:							
Taxes	-	-	-	-	16,250,737	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,612,193	-	-
Charges for services	-	-	-	-	4,805,812	-	-
Fines and forfeits	-	-	-	-	336,354	7,900	-
Utility fees	-	-	-	-	-	-	-
Other receipts	2,870,020	474,093	286,344	4,850,835	5,398,221	-	-
Total receipts	2,870,020	474,093	286,344	4,850,835	28,403,317	7,900	-
Disbursements:							
Personal services	-	-	-	-	17,024,252	-	-
Supplies	-	-	-	-	854,618	5,004	-
Other services and charges	-	-	-	-	5,331,023	-	-
Debt service - principal and interest	-	-	-	-	3,048,850	-	-
Capital outlay	-	-	-	-	244,003	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,808,739	472,858	310,803	4,827,326	1,358,872	-	-
Total disbursements	2,808,739	472,858	310,803	4,827,326	27,861,618	5,004	-
Excess (deficiency) of receipts over disbursements	61,281	1,235	(24,459)	23,509	541,699	2,896	-
Cash and investments - ending	\$ 2,870,020	\$ 19,020	\$ 95,863	\$ 1,073,232	\$ 2,394,449	\$ 28,865	\$ 1,750

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

	CEDIT County Share	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	COIT County Distributive Shares	Community Corrections	Community Transition Program
Cash and investments - beginning	\$ 5,664,310	\$ 450	\$ 3,850	\$ 61,486	\$ 124,701	\$ 25,132	\$ 22,393
Receipts:							
Taxes	4,315,202	-	-	-	4,502,497	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	893,506	-
Charges for services	132,975	-	-	-	-	-	63,525
Fines and forfeits	-	50	8,325	33,580	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	155,752	-	-	19,031	-	-	-
Total receipts	4,603,929	50	8,325	52,611	4,502,497	893,506	63,525
Disbursements:							
Personal services	-	-	-	-	3,861,513	758,953	53,174
Supplies	-	-	-	-	-	-	516
Other services and charges	5,119,366	-	-	9,747	459,035	-	1,293
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	614	85
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	4,774	-	245,685	25,523	400
Total disbursements	5,119,366	-	4,774	9,747	4,566,233	785,090	55,468
Excess (deficiency) of receipts over disbursements	(515,437)	50	3,551	42,864	(63,736)	108,416	8,057
Cash and investments - ending	\$ 5,148,873	\$ 500	\$ 7,401	\$ 104,350	\$ 60,965	\$ 133,548	\$ 30,450

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

	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Building	Drug Free Community	Electronic Map Generation
Cash and investments - beginning	\$ 2,847	\$ 18,236	\$ 5,909	\$ 4,104,926	\$ 116,256	\$ 56,375	\$ 64,452
Receipts:							
Taxes	-	-	-	1,527,317	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	163,911	-	-	-
Charges for services	-	-	-	317,775	-	-	-
Fines and forfeits	-	-	12,990	-	-	30,959	75,039
Utility fees	-	-	-	-	-	-	-
Other receipts	83	-	8	51,535	2,830	-	-
Total receipts	83	-	12,998	2,060,538	2,830	30,959	75,039
Disbursements:							
Personal services	-	-	-	904,408	-	-	-
Supplies	-	-	-	198,304	591	-	-
Other services and charges	-	-	5,000	54,841	44,081	56,306	66,574
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	828	374,463	-	-	2,337
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	729	-	3,832	341,436	-	-	-
Total disbursements	729	-	9,660	1,873,452	44,672	56,306	68,911
Excess (deficiency) of receipts over disbursements	(646)	-	3,338	187,086	(41,842)	(25,347)	6,128
Cash and investments - ending	\$ 2,201	\$ 18,236	\$ 9,247	\$ 4,292,012	\$ 74,414	\$ 31,028	\$ 70,580

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

	Emergency Planning/Right To Know	Statewide 911	Firearms Training	Health	Identification Security Protection	Excess Taxy Levy
Cash and investments - beginning	\$ 29,446	\$ 191,701	\$ 10,739	\$ 357,688	\$ 7,174	\$ 239
Receipts:						
Taxes	-	-	-	498,554	-	-
Licenses and permits	-	-	-	194,587	-	-
Intergovernmental receipts	6,400	-	-	53,505	-	-
Charges for services	-	857,614	-	170,308	-	-
Fines and forfeits	-	-	44,548	-	8,394	-
Utility fees	-	-	-	-	-	-
Other receipts	101	677	1,097	131	-	-
Total receipts	6,501	858,291	45,645	917,085	8,394	-
Disbursements:						
Personal services	-	475,958	-	708,282	-	-
Supplies	1,788	-	28,828	17,021	-	-
Other services and charges	5,346	179,076	-	104,008	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	7,367	-	4,704	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	14,000	-	12,840	7,174	239
Total disbursements	7,134	676,401	28,828	846,855	7,174	239
Excess (deficiency) of receipts over disbursements	(633)	181,890	16,817	70,230	1,220	(239)
Cash and investments - ending	\$ 28,813	\$ 373,591	\$ 27,556	\$ 427,918	\$ 8,394	\$ -

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

	Local Health Maintenance	Local Road and Street	LOIT PUBLIC SAFETY	Misdemeanant	Motor Vehicle Highway	Planning and Zoning Impact
Cash and investments - beginning	\$ 245,409	\$ 571,692	\$ -	\$ 360,950	\$ 3,076,108	\$ 58,882
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	109,008	492,747	1,794,044	84,954	3,652,383	-
Charges for services	-	13,574	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	625	5,189	-	-	661,009	244,979
Total receipts	109,633	511,510	1,794,044	84,954	4,313,392	244,979
Disbursements:						
Personal services	27,721	-	1,303,512	-	1,934,249	-
Supplies	-	248,738	-	25,305	1,415,286	374
Other services and charges	18,623	9,387	-	-	395,536	263,376
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	72,775	-	30,537	531,390	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	63,220	-
Total disbursements	46,344	330,900	1,303,512	55,842	4,339,681	263,750
Excess (deficiency) of receipts over disbursements	63,289	180,610	490,532	29,112	(26,289)	(18,771)
Cash and investments - ending	\$ 308,698	\$ 752,302	\$ 490,532	\$ 390,062	\$ 3,049,819	\$ 40,111

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

	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Sheriff's Pension Trust
Cash and investments - beginning	\$ 271,942	\$ 570,179	\$ 178,842	\$ 406,879	\$ 15,609	\$ 16,142
Receipts:						
Taxes	-	-	385,127	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	240,706	41,332	-	-	-
Charges for services	-	16,000	-	157,334	-	-
Fines and forfeits	27,597	5,301	-	-	6,310	137,072
Utility fees	-	-	-	-	-	-
Other receipts	2,303	-	224	-	-	-
Total receipts	29,900	262,007	426,683	157,334	6,310	137,072
Disbursements:						
Personal services	114,658	40,039	52,486	129,353	-	60,000
Supplies	-	-	543	-	9,084	-
Other services and charges	2,000	58,388	397,732	9,420	1,500	-
Debt service - principal and interest	-	30,465	-	-	-	-
Capital outlay	1,092	28,851	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	21,983	-	-
Total disbursements	117,750	157,743	450,761	160,756	10,584	60,000
Excess (deficiency) of receipts over disbursements	(87,850)	104,264	(24,078)	(3,422)	(4,274)	77,072
Cash and investments - ending	\$ 184,092	\$ 674,443	\$ 154,764	\$ 403,457	\$ 11,335	\$ 93,214

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

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building
Cash and investments - beginning	\$ 47,707	\$ 487,774	\$ 112,009	\$ 17,168	\$ 1,193,869	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	8,986	-	21,641	-	-	-
Fines and forfeits	20,426	-	-	-	-	5,000
Utility fees	-	-	-	-	-	-
Other receipts	-	171,323	-	1,212,180	1,523,152	5,000
Total receipts	29,412	171,323	21,641	1,212,180	1,523,152	10,000
Disbursements:						
Personal services	18,810	-	41,151	-	-	-
Supplies	6,143	-	-	-	-	-
Other services and charges	5,022	-	-	-	-	6,397
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	155	110,088	-	1,218,606	1,187,412	-
Total disbursements	30,130	110,088	41,151	1,218,606	1,187,412	6,397
Excess (deficiency) of receipts over disbursements	(718)	61,235	(19,510)	(6,426)	335,740	3,603
Cash and investments - ending	\$ 46,989	\$ 549,009	\$ 92,499	\$ 10,742	\$ 1,529,609	\$ 3,603

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

	Court Appointed Special Advocate (CASA)	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	LOIT 2016 SPECIAL DISTRIBUTION	RAINY DAY RESTRICTED CUM BRIDGE
Cash and investments - beginning	\$ 138,707	\$ 25	\$ 218,273	\$ 28,169	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,176,092	-
Charges for services	57,469	-	-	-	-	-
Fines and forfeits	-	-	19,412	121	-	-
Utility fees	-	-	-	-	-	-
Other receipts	117,921	-	-	8,317	-	318,836
Total receipts	175,390	-	19,412	8,438	2,176,092	318,836
Disbursements:						
Personal services	142,192	-	-	-	-	-
Supplies	3,442	-	-	-	-	-
Other services and charges	58,620	-	39,561	3,004	-	152,611
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	15,416	-	1,019	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	50,260	-	-	-	2,176,092	-
Total disbursements	269,930	-	40,580	3,004	2,176,092	152,611
Excess (deficiency) of receipts over disbursements	(94,540)	-	(21,168)	5,434	-	166,225
Cash and investments - ending	\$ 44,167	\$ 25	\$ 197,105	\$ 33,603	\$ -	\$ 166,225

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

	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	Drain Construction/ Reconstruction	Drainage Maintenance
Cash and investments - beginning	\$ 72,391	\$ 182,836	\$ 22,002	\$ 54,865	\$ 530,560	\$ 2,074,524
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	3,491	568,368
Fines and forfeits	4,024	244,698	3,633	8,200	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	4,219	-
Total receipts	4,024	244,698	3,633	8,200	7,710	568,368
Disbursements:						
Personal services	-	240,137	-	-	-	-
Supplies	-	3,868	1,996	-	64,866	48,270
Other services and charges	-	877	1,350	4,228	202,691	660,203
Debt service - principal and interest	-	-	-	-	36,006	-
Capital outlay	-	225	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	92,067	124,589
Total disbursements	-	245,107	3,346	4,228	395,630	833,062
Excess (deficiency) of receipts over disbursements	4,024	(409)	287	3,972	(387,920)	(264,694)
Cash and investments - ending	\$ 76,415	\$ 182,427	\$ 22,289	\$ 58,837	\$ 142,640	\$ 1,809,830

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

	Payroll Clearing	Settlement	Wheel Tax / Surtax Combined	Wheel Tax	CVET Agency	Weed Lien Collections
Cash and investments - beginning	\$ 252,612	\$ -	\$ 126,422	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	89,999,800	-	-	-	-
Licenses and permits	-	-	-	-	-	40,653
Intergovernmental receipts	-	10,129,356	1,028,129	2,485,708	644,715	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	4,473,544	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	23,073,546	-	-	-	-	-
Total receipts	23,073,546	104,602,700	1,028,129	2,485,708	644,715	40,653
Disbursements:						
Personal services	23,013,141	-	-	-	-	-
Supplies	-	-	885,986	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	104,602,700	-	2,484,139	644,715	40,653
Total disbursements	23,013,141	104,602,700	885,986	2,484,139	644,715	40,653
Excess (deficiency) of receipts over disbursements	60,405	-	142,143	1,569	-	-
Cash and investments - ending	\$ 313,017	\$ -	\$ 268,565	\$ 1,569	\$ -	\$ -

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

	Sewage Collections	Financial Institution Tax	CEDIT Homestead Credit	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit
Cash and investments - beginning	\$ -	\$ -	\$ 94,425	\$ 4,645	\$ 21,942	\$ 428
Receipts:						
Taxes	-	-	4,806,139	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,136,109	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	205,103	-	-	18,290	224,794	4,975
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	205,103	1,136,109	4,806,139	18,290	224,794	4,975
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	205,103	1,136,109	4,798,983	20,635	229,926	5,113
Total disbursements	205,103	1,136,109	4,798,983	20,635	229,926	5,113
Excess (deficiency) of receipts over disbursements	-	-	7,156	(2,345)	(5,132)	(138)
Cash and investments - ending	\$ -	\$ -	\$ 101,581	\$ 2,300	\$ 16,810	\$ 290

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

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 1,175	\$ 1,172	\$ -	\$ 605	\$ 237	\$ 32
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	13,000	15,901	966	7,615	22	693
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>13,000</u>	<u>15,901</u>	<u>966</u>	<u>7,615</u>	<u>22</u>	<u>693</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	12,935	15,363	779	7,530	239	664
Total disbursements	<u>12,935</u>	<u>15,363</u>	<u>779</u>	<u>7,530</u>	<u>239</u>	<u>664</u>
Excess (deficiency) of receipts over disbursements	<u>65</u>	<u>538</u>	<u>187</u>	<u>85</u>	<u>(217)</u>	<u>29</u>
Cash and investments - ending	<u>\$ 1,240</u>	<u>\$ 1,710</u>	<u>\$ 187</u>	<u>\$ 690</u>	<u>\$ 20</u>	<u>\$ 61</u>

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

	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	CEDIT Distribution
Cash and investments - beginning	\$ 25	\$ 89,579	\$ 431	\$ -	\$ 4,781	\$ -
Receipts:						
Taxes	-	-	-	-	739,339	7,689,823
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	2,416	1,819	697,048	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	1,025	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	1,025	2,416	1,819	697,048	739,339	7,689,823
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	900	2,693	1,856	697,048	718,727	7,689,823
Total disbursements	900	2,693	1,856	697,048	718,727	7,689,823
Excess (deficiency) of receipts over disbursements	125	(277)	(37)	-	20,612	-
Cash and investments - ending	\$ 150	\$ 89,302	\$ 394	\$ -	\$ 25,393	\$ -

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

	COIT Distribution	LOIT SPECIAL DISTRIBUTION	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ 11,475	\$ 90,952	\$ 116,206	\$ 24,737
Receipts:						
Taxes	16,284,992	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	722,117	-	-	-	-
Charges for services	-	-	12,004	48,754	73,354	48,754
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>16,284,992</u>	<u>722,117</u>	<u>12,004</u>	<u>48,754</u>	<u>73,354</u>	<u>48,754</u>
Disbursements:						
Personal services	-	-	-	10,504	73,453	26,686
Supplies	-	482,246	1,810	-	1,325	3,641
Other services and charges	-	-	5,889	-	4,113	13,158
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	4,134	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	<u>16,284,992</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,975</u>	<u>-</u>
Total disbursements	<u>16,284,992</u>	<u>482,246</u>	<u>7,699</u>	<u>14,638</u>	<u>99,866</u>	<u>43,485</u>
Excess (deficiency) of receipts over disbursements	-	239,871	4,305	34,116	(26,512)	5,269
Cash and investments - ending	<u>\$ -</u>	<u>\$ 239,871</u>	<u>\$ 15,780</u>	<u>\$ 125,068</u>	<u>\$ 89,694</u>	<u>\$ 30,006</u>

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

	Community Corrections User's Fees	Pretrial Diversion	County Law Enforcement Con't Ed	GAL CASA User's Fees	Jury Fees	Coroner's Copy Fees
Cash and investments - beginning	\$ 205,815	\$ 187,307	\$ 9,882	\$ 453	\$ 11,869	\$ 3,646
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	825,723	129,834	19,642	113	14,670	340
Utility fees	-	-	-	-	-	-
Other receipts	48,613	-	-	-	109	-
Total receipts	874,336	129,834	19,642	113	14,779	340
Disbursements:						
Personal services	522,545	129,021	-	-	-	-
Supplies	30,640	1,587	-	-	-	-
Other services and charges	276,162	4,119	-	-	14,256	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	34,844	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	23,410	5,110	717	-	-	-
Total disbursements	887,601	139,837	717	-	14,256	-
Excess (deficiency) of receipts over disbursements	(13,265)	(10,003)	18,925	113	523	340
Cash and investments - ending	\$ 192,550	\$ 177,304	\$ 28,807	\$ 566	\$ 12,392	\$ 3,986

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

	Co. Offender Transportation	EMS Donations	DCHD Donation	Sheriff Donation	Fallen Heroes Memorial	Magna TIF Bond
Cash and investments - beginning	\$ 3,870	\$ 1,420	\$ 143	\$ 17,501	\$ 3,583	\$ 510,059
Receipts:						
Taxes	-	-	-	-	-	473,199
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	904	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	13,326	501	105,364	85	74
Total receipts	904	13,326	501	105,364	85	473,273
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	66	139	42,832	-	43
Other services and charges	-	13,326	-	629	-	35,395
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	28,453	376	6,314
Total disbursements	-	13,392	139	71,914	376	41,752
Excess (deficiency) of receipts over disbursements	904	(66)	362	33,450	(291)	431,521
Cash and investments - ending	\$ 4,774	\$ 1,354	\$ 505	\$ 50,951	\$ 3,292	\$ 941,580

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

	Daleville TIF Bond	Morrison Road TIF	Park One TIF	Magna Industrial TIF	I-69 TIF	AG Park TIF
Cash and investments - beginning	\$ 739,910	\$ 3,261,568	\$ 16,578	\$ 113,570	\$ 9,673	\$ 55,247
Receipts:						
Taxes	598,890	1,148,934	36,833	83,249	9,536	17,586
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	35,276	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	25,354	682,642	-	-	-	-
Total receipts	624,244	1,866,852	36,833	83,249	9,536	17,586
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	43	43	-	-	-	-
Other services and charges	334,826	791,825	16,988	17,201	750	63,780
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	11,763	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	554,769	324,319	-	-	5,068	-
Total disbursements	901,401	1,116,187	16,988	17,201	5,818	63,780
Excess (deficiency) of receipts over disbursements	(277,157)	750,665	19,845	66,048	3,718	(46,194)
Cash and investments - ending	\$ 462,753	\$ 4,012,233	\$ 36,423	\$ 179,618	\$ 13,391	\$ 9,053

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

	New Brevini TIF	Park Brevini TIF	Park Save-A-Lot TIF	Park Twoson TIF	Bell Perch TIF	Midwest Metal TIF
Cash and investments - beginning	\$ 176,812	\$ 225,951	\$ 248,870	\$ 153,037	\$ 17,337	\$ 237,107
Receipts:						
Taxes	301,744	58,588	258,072	247,062	75,413	277,167
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	3
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	563	-
Total receipts	<u>301,744</u>	<u>58,588</u>	<u>258,072</u>	<u>247,062</u>	<u>75,976</u>	<u>277,170</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	174,709	10,723	25,115	123,531	7,636	149,181
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	75,000	75,000	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	78,000	113,355	186,850	153,037	6,013	-
Total disbursements	<u>327,709</u>	<u>199,078</u>	<u>211,965</u>	<u>276,568</u>	<u>13,649</u>	<u>149,181</u>
Excess (deficiency) of receipts over disbursements	<u>(25,965)</u>	<u>(140,490)</u>	<u>46,107</u>	<u>(29,506)</u>	<u>62,327</u>	<u>127,989</u>
Cash and investments - ending	<u>\$ 150,847</u>	<u>\$ 85,461</u>	<u>\$ 294,977</u>	<u>\$ 123,531</u>	<u>\$ 79,664</u>	<u>\$ 365,096</u>

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

	PLR TIF	New Twoson TIF	Nebo Road TIF	Reserve Brevini Bond	Reserve Bell Perch Bond	Employees Benefit Trust
Cash and investments - beginning	\$ 850,962	\$ 2,029	\$ 850,054	\$ 224,256	\$ 33,630	\$ 1,021,613
Receipts:						
Taxes	349,751	4,296	133,394	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	90,685	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	13,010	-	-	6,104,249
Total receipts	349,751	4,296	237,089	-	-	6,104,249
Disbursements:						
Personal services	-	-	-	-	-	6,691,367
Supplies	43	-	-	-	-	-
Other services and charges	132,653	2,148	504,671	-	-	50
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	147,640	2,029	48,433	-	-	-
Total disbursements	280,336	4,177	553,104	-	-	6,691,417
Excess (deficiency) of receipts over disbursements	69,415	119	(316,015)	-	-	(587,168)
Cash and investments - ending	\$ 920,377	\$ 2,148	\$ 534,039	\$ 224,256	\$ 33,630	\$ 434,445

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

	Public Health Vaccine	EMA Hazardous Clean-Up	Insurance Recovery	Emergency Management Donations	Police Equipment	Drug Abuse Resistance ED
Cash and investments - beginning	\$ 125,544	\$ 640	\$ 121,201	\$ 5,820	\$ 62,662	\$ 1,477
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	55,583	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	94	-	-	-	-
Fines and forfeits	32	3,774	-	-	97,719	-
Utility fees	-	-	-	-	-	-
Other receipts	-	3,089	25,139	9,000	12,659	-
Total receipts	55,615	6,957	25,139	9,000	110,378	-
Disbursements:						
Personal services	-	-	-	-	300	-
Supplies	64,026	-	-	5,821	89,733	885
Other services and charges	3,032	-	4,720	-	11,927	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	50,064	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	4,703	774	1,700	1,496	-
Total disbursements	67,058	4,703	55,558	7,521	103,456	885
Excess (deficiency) of receipts over disbursements	(11,443)	2,254	(30,419)	1,479	6,922	(885)
Cash and investments - ending	\$ 114,101	\$ 2,894	\$ 90,782	\$ 7,299	\$ 69,584	\$ 592

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

	EMS Pension Supplement	EMS Capital Improvement	Delaware County Fair & Expo	Animal Welfare	County Medical Inmate Care	EMS Ambulance Replacement
Cash and investments - beginning	\$ 127,293	\$ 177,886	\$ 54,535	\$ 626	\$ 69,906	\$ 159,818
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	132,244	-	-	-
Fines and forfeits	110,499	192,000	176,309	-	16,296	115,650
Utility fees	-	-	-	-	-	-
Other receipts	-	-	15,649	-	-	3,927
Total receipts	110,499	192,000	324,202	-	16,296	119,577
Disbursements:						
Personal services	82,956	-	7,657	-	-	-
Supplies	-	-	11,172	-	-	-
Other services and charges	-	-	265,247	-	1,500	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	182,865	-	-	-	242,723
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	10,394	-	-	-
Total disbursements	82,956	182,865	294,470	-	1,500	242,723
Excess (deficiency) of receipts over disbursements	27,543	9,135	29,732	-	14,796	(123,146)
Cash and investments - ending	\$ 154,836	\$ 187,021	\$ 84,267	\$ 626	\$ 84,702	\$ 36,672

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

	TMA Audit	Sprint Nextel Rebanding Project	Project Hoosier Safety	EMS Medical Supplies	Delaware County Employee Longevity	Tax Sale Administration
Cash and investments - beginning	\$ 34,757	\$ 146,059	\$ 75,655	\$ 13,807	\$ 123,953	\$ 174,841
Receipts:						
Taxes	99,145	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,493	-	-	-	-
Charges for services	-	36,037	-	-	-	-
Fines and forfeits	-	-	7,030	150,000	-	86,139
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	517,570	-
Total receipts	99,145	37,530	7,030	150,000	517,570	86,139
Disbursements:						
Personal services	-	-	-	-	479,952	-
Supplies	-	-	-	157,032	-	-
Other services and charges	-	6,558	22,333	-	-	123,294
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	44,660	30,973	-	530	-	-
Total disbursements	44,660	37,531	22,333	157,562	479,952	123,294
Excess (deficiency) of receipts over disbursements	54,485	(1)	(15,303)	(7,562)	37,618	(37,155)
Cash and investments - ending	\$ 89,242	\$ 146,058	\$ 60,352	\$ 6,245	\$ 161,571	\$ 137,686

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

	Emergency Comm Center Cap Improvement	Security Deposits	CFDA#93.283 NOLBOH	CFDA 16.922 INTERDICTION	Sheriff's Trust	For Div Dgru Crt Grant
Cash and investments - beginning	\$ 24,700	\$ 22,599	\$ 1,772	\$ 729	\$ -	\$ 2,335
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	10,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	5,000	-	-	-	-	-
Total receipts	5,000	-	-	-	-	10,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	485	-	2,000
Other services and charges	-	-	-	-	-	1,005
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	335
Total disbursements	-	-	-	485	-	3,340
Excess (deficiency) of receipts over disbursements	5,000	-	-	(485)	-	6,660
Cash and investments - ending	\$ 29,700	\$ 22,599	\$ 1,772	\$ 244	\$ -	\$ 8,995

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

	Juvenile DUI Grant	Emergency Management Grant	Childhood Obesity Grant	2006 DHS Exerciser	CFDA11.558 GIS	Tobacco Settlement
Cash and investments - beginning	\$ (5,542)	\$ 123,822	\$ 2,150	\$ 5,484	\$ 2,600	\$ 93,639
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	41,144	-	-	-	-	71,623
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	83,605	-	-	-	-
Total receipts	41,144	83,605	-	-	-	71,623
Disbursements:						
Personal services	37,329	-	-	-	-	-
Supplies	-	-	-	-	-	2,108
Other services and charges	-	62,764	-	-	-	19,232
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	88,438	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	27,948	-	-	-	-
Total disbursements	37,329	179,150	-	-	-	21,340
Excess (deficiency) of receipts over disbursements	3,815	(95,545)	-	-	-	50,283
Cash and investments - ending	\$ (1,727)	\$ 28,277	\$ 2,150	\$ 5,484	\$ 2,600	\$ 143,922

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

	A6-10-MIN-18 DCHD I	Court Administrator Translator	Co. Juv. Pro. Positive Action Program	Delaware County Drug Free Grant	DTF Imprest	Sheriff Law Enforcement Continuing Ed
Cash and investments - beginning	\$ 5,510	\$ 1,809	\$ 2,384	\$ 7,730	\$ 9,000	\$ 14,178
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	13,351
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	8,528	-	456
Total receipts	-	-	-	8,528	-	13,807
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	3,000	-	-
Other services and charges	-	664	-	4,730	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	778	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	8,750	-
Total disbursements	-	664	-	8,508	8,750	-
Excess (deficiency) of receipts over disbursements	-	(664)	-	20	(8,750)	13,807
Cash and investments - ending	\$ 5,510	\$ 1,145	\$ 2,384	\$ 7,750	\$ 250	\$ 27,985

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

	Sheriff Seizure	Prosecutor Seizure	Prosecutor's Audiov	Probation Trust	Park One Bond and Interest	Park One Reserve
Cash and investments - beginning	\$ 5,000	\$ 37,257	\$ 3	\$ 2,710	\$ 3,072	\$ 170,000
Receipts:						
Taxes	-	-	2,329	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	211,165	260
Total receipts	-	-	2,329	-	211,165	260
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	3,294	8,040	-	-	-	-
Other services and charges	-	16,187	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	210,900	260
Total disbursements	3,294	24,227	-	-	210,900	260
Excess (deficiency) of receipts over disbursements	(3,294)	(24,227)	2,329	-	265	-
Cash and investments - ending	\$ 1,706	\$ 13,030	\$ 2,332	\$ 2,710	\$ 3,337	\$ 170,000

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

	Morrison Road Reserve	Morrison Road Bond and Interest	CRED Fund	Park One Capitqal	Morrison Road Capital	Daleville Capital
Cash and investments - beginning	\$ 2	\$ 4	\$ -	\$ 26,998	\$ 1	\$ 6
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	41	-	-
Total receipts	-	-	-	41	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	6
Total disbursements	-	-	-	-	-	6
Excess (deficiency) of receipts over disbursements	-	-	-	41	-	(6)
Cash and investments - ending	\$ 2	\$ 4	\$ -	\$ 27,039	\$ 1	\$ -

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

	Daleville Excess	Park & New Brevini Cost of Issuance	Park & New Brevini Reserve	Mid-West Metals Capital	Nebo Road Construction	Nebo Road Capitalized Interest
Cash and investments - beginning	\$ -	\$ 788	\$ 219,512	\$ 3	\$ 266,076	\$ 8
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	8	1	150	-	305	-
Total receipts	8	1	150	-	305	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	8	-	27	3	101,671	-
Total disbursements	8	-	27	3	101,671	-
Excess (deficiency) of receipts over disbursements	-	1	123	(3)	(101,366)	-
Cash and investments - ending	\$ -	\$ 789	\$ 219,635	\$ -	\$ 164,710	\$ 8

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

	Bell Perch Reserve	Nebo Land Partners	CFDA 16.745 JMHC	JAG	CFDA 93.994 Infant	CFDA 93.074 Health
Cash and investments - beginning	\$ -	\$ 123,951	\$ (14)	\$ 8,188	\$ (4,027)	\$ (486)
Receipts:						
Taxes	-	180,535	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	33,120	-	3,965	-
Charges for services	-	-	13,256	-	19,122	21,031
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	11,861	-	-	-	-
Total receipts	-	192,396	46,376	-	23,087	21,031
Disbursements:						
Personal services	-	-	-	8,149	22,271	-
Supplies	-	-	-	-	99	12,956
Other services and charges	-	100,500	46,362	-	1,275	8,769
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	103,500	-	-	-	-
Total disbursements	-	204,000	46,362	8,149	23,645	21,725
Excess (deficiency) of receipts over disbursements	-	(11,604)	14	(8,149)	(558)	(694)
Cash and investments - ending	\$ -	\$ 112,347	\$ -	\$ 39	\$ (4,585)	\$ (1,180)

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

	CFDA 93.089 Health	JDAI Grant	MEDSTAT OFF-RD AMBULANCE	Park Twoson Bond 2014	Park Twoson Costs of Issuance	Park and New Brevini Redevelop. Reserve
Cash and investments - beginning	\$ -	\$ 51,032	\$ 58	\$ 73,275	\$ 62,508	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	9,649	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	82,363	-	280,831	52	-
Total receipts	9,649	82,363	-	280,831	52	-
Disbursements:						
Personal services	-	25,763	-	-	-	-
Supplies	397	193	-	-	-	-
Other services and charges	9,252	64,842	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	21,538	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	287,250	-	-
Total disbursements	9,649	112,336	-	287,250	-	-
Excess (deficiency) of receipts over disbursements	-	(29,973)	-	(6,419)	52	-
Cash and investments - ending	\$ -	\$ 21,059	\$ 58	\$ 66,856	\$ 62,560	\$ -

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

	DELPHI CRED	ABB CRED	CONCENTRIX CORP TIF	DALEVILLE SHELL BUILDING	DALEVILLE BOND RESERVE	DALEVILLE BOND CAPITAL
Cash and investments - beginning	\$ 1,143,171	\$ 2,282,822	\$ 324,985	\$ 455,000	\$ 378,861	\$ 4,247,639
Receipts:						
Taxes	814,863	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>814,863</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	282,269	-	-	-	-	2,396,195
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>282,269</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,396,195</u>
Excess (deficiency) of receipts over disbursements	<u>532,594</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,396,195)</u>
Cash and investments - ending	<u>\$ 1,675,765</u>	<u>\$ 2,282,822</u>	<u>\$ 324,985</u>	<u>\$ 455,000</u>	<u>\$ 378,861</u>	<u>\$ 1,851,444</u>

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

	MORRISON RD RESERVE 2015	MORRISON RD CAPITAL 2015	PRL RESERVE 2015	PRL CAPITAL 2015	TAX SALE HOLDING	EMS Overtime Replacement
Cash and investments - beginning	\$ 453,681	\$ 5,527,819	\$ 274,500	\$ 2,443,050	\$ -	\$ 13,088
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	336,584	10,853
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	336,584	10,853
Disbursements:						
Personal services	-	-	-	-	-	12,868
Supplies	-	-	-	-	-	-
Other services and charges	-	60,567	-	2,031,799	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	336,584	-
Total disbursements	-	60,567	-	2,031,799	336,584	12,868
Excess (deficiency) of receipts over disbursements	-	(60,567)	-	(2,031,799)	-	(2,015)
Cash and investments - ending	\$ 453,681	\$ 5,467,252	\$ 274,500	\$ 411,251	\$ -	\$ 11,073

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

	Weights & Measures Fines	CFDA#93.074 EB	CFDA #16.738 JAG DCC	JAG GRANT M 2014	Daleville 2015 Capital	Daleville 2015 Reserve
Cash and investments - beginning	\$ 1,205	\$ 12,143	\$ (11,358)	\$ 16,603	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	14,005	-	-	-	-
Charges for services	-	-	38,617	-	-	-
Fines and forfeits	600	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	600	14,005	38,617	-	-	-
Disbursements:						
Personal services	-	-	13,787	13,282	-	-
Supplies	929	-	130	-	-	-
Other services and charges	-	22,652	28,171	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	730	-	-	-
Total disbursements	929	22,652	42,818	13,282	-	-
Excess (deficiency) of receipts over disbursements	(329)	(8,647)	(4,201)	(13,282)	-	-
Cash and investments - ending	\$ 876	\$ 3,496	\$ (15,559)	\$ 3,321	\$ -	\$ -

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

	Park and New Brevini	Morrison Road 2015	Morrison Road 2015 Reserve	CRED ABB PRL	PRL 2015	PRL 2015 Reserve
Cash and investments - beginning	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	157,902	-	-	-	-	-
Total receipts	157,902	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	157,875	-	-	-	-	-
Total disbursements	157,875	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	27	-	-	-	-	-
Cash and investments - ending	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ -

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

	CFDA #93.268 IMMUNIZATION GRANT	CFDA #16.738 TECH IMP PROJ	2015 JAG GRANT 2015-DJ-BX-0820	COURT IMPROVEMENT GRANT	FAMILY COURT PROJECT	CASA CAPACITY BUILDING GRANT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,801	14,607	14,922	469	50,000	22,731
Charges for services	12,002	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>15,803</u>	<u>14,607</u>	<u>14,922</u>	<u>469</u>	<u>50,000</u>	<u>22,731</u>
Disbursements:						
Personal services	9,680	-	-	-	-	13,368
Supplies	7,492	-	-	469	-	-
Other services and charges	11,168	-	-	-	-	4,697
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	9,416	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	14,607	-	-	-	-
Total disbursements	<u>37,756</u>	<u>14,607</u>	<u>-</u>	<u>469</u>	<u>-</u>	<u>18,065</u>
Excess (deficiency) of receipts over disbursements	<u>(21,953)</u>	<u>-</u>	<u>14,922</u>	<u>-</u>	<u>50,000</u>	<u>4,666</u>
Cash and investments - ending	<u>\$ (21,953)</u>	<u>\$ -</u>	<u>\$ 14,922</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 4,666</u>

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

	DRUG PROSECUTION	Nebo Bond Fund	Storm Water	Storm Water Fines	Convention and Tourism	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 421,931	\$ 350	\$ 304,738	\$ 58,862,091
Receipts:						
Taxes	-	-	-	-	-	152,170,113
Licenses and permits	-	-	-	-	-	290,823
Intergovernmental receipts	11,782	-	-	-	728,803	29,190,663
Charges for services	-	-	-	-	-	7,785,751
Fines and forfeits	-	-	-	-	-	8,313,926
Utility fees	-	-	180,878	250	-	181,128
Other receipts	-	204,000	-	-	-	50,087,032
Total receipts	11,782	204,000	180,878	250	728,803	248,019,436
Disbursements:						
Personal services	-	-	-	-	-	59,084,927
Supplies	-	-	-	-	-	4,755,290
Other services and charges	-	-	-	-	-	22,060,767
Debt service - principal and interest	-	-	-	-	-	3,115,321
Capital outlay	10,578	-	125,000	-	-	2,247,847
Utility operating expenses	-	-	90,942	-	-	90,942
Other disbursements	-	204,000	7,012	-	695,232	159,038,123
Total disbursements	10,578	204,000	222,954	-	695,232	250,393,217
Excess (deficiency) of receipts over disbursements	1,204	-	(42,076)	250	33,571	(2,373,781)
Cash and investments - ending	\$ 1,204	\$ -	\$ 379,855	\$ 600	\$ 338,309	\$ 56,488,310

DELAWARE 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>\$ 445,804</u>	<u>\$ 8,706,120</u>

DELAWARE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2016

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	Bell Perch Bond	\$ 385,000	\$ 41,670
General obligation bonds	Brevini Wind	2,070,000	143,000
General obligation bonds	Daleville 2015	4,366,300	398,241
General obligation bonds	EDIT 2013	3,700,000	971,505
General obligation bonds	EDIT 2014	4,645,000	394,589
General obligation bonds	Mid West Metal	660,000	145,000
General obligation bonds	Morrison Road 2015	5,500,000	594,208
General obligation bonds	Nebo Land Partners Project	2,380,000	207,875
General obligation bonds	Park One	735,000	209,000
General obligation bonds	Park One Raid Spur	2,710,000	201,933
General obligation bonds	PRL 2015	2,605,000	306,256
General obligation bonds	Twoson Park Twoson Mursix 2014	4,050,000	335,713
Notes and loans payable	Gradall - Highway	127,800	67,275
Notes and loans payable	911 Building	30,000	10,000
Notes and loans payable	Abe McConnell Reconstruction	24,954	26,146
Totals		<u>\$ 33,989,054</u>	<u>\$ 4,052,411</u>

DELAWARE 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	\$ 3,345,318
Infrastructure	352,080,954
Buildings	46,011,051
Improvements other than buildings	1,097,630
Machinery, equipment, and vehicles	<u>17,635,189</u>
Total capital assets	<u>\$ 420,170,142</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Delaware County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 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 2016-003. 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 2016-003, 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.

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

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


Paul D. Joyce, CPA
State Examiner

November 20, 2018

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

DELAWARE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 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
<u>Department of Justice</u>					
Edward Byrne Memorial Justice Assistance Grant Program		16.738			
2013 Enhanced Patrols Program	City of Muncie		2013-DJ-BX-0728	\$ -	\$ 8,149
2014 Enhanced Patrols Program			2014-DJ-BX-0812	-	13,282
JAG Grant	Indiana Criminal Justice Institute		2013-DJ-BX-0039	-	21,077
JAG Grant			2014-DJ-BX-1191	-	17,540
Delaware County Technology Improvement Project			2015-DJ-BX-1071	-	14,607
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	74,655
Criminal and Juvenile Justice and Mental Health Collaboration Program JMHC	Direct grant	16.745	2013-MO-BX-0027	-	46,377
Total - Department of Justice				-	121,032
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Strong Bridge			500078	-	147,517
EDIT					
Intersection & Gateway Improvements			501039	-	103,696
Nebo Rd. TIF					
Morrison Road			710092	-	1,502
Morrison Rd. TIF					
Tiger Drive Bridge			710098	-	45,935
EDIT					
Birdge 226			900990	-	68,921
Cumulative Bridge					
Roundabout			1006111	-	23,853
EDIT					
Sign Inventory & Replacement			1006112	-	39,744
Local Road & Street					
Tillotson Overpass			1382332	-	67,172
Cumulative Bridge					
Bridge Inspections			1400281	-	75,124
Cumulative Bridge					
Highway Planning and Construction			0016803766	-	286,386
Unified Planning Work Program					
Highway Planning & Construction			17807068	-	226,502
Unified Planning Work Program					
Total - Highway Planning and Construction Cluster				-	1,086,352
Highway Safety Cluster					
State and Community Highway Safety	City of Muncie	20.600	D3-16-10167	-	30,886
Alcohol Impaired Driving Countermeasures Incentive Grants I	City of Muncie	20.601	D3-16-10235	-	10,259
Total - Highway Safety Cluster				-	41,145
Total - Department of Transportation				-	1,127,497

DELAWARE 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
<u>Department of Health and Human Services</u>					
Immunization Cooperative Agreements Immunization Grant	Indiana State Department of Health	93.268	H23IP000723	-	15,803
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074	16501700	-	44,686
Child Support Enforcement Clerk	Indiana Department of Child Services	93.563	1604INCSES	-	71,340
			1704INCSES	-	28,827
Clerk - Incentive			1504INCSES	-	43,486
Indirect Costs			1604INCSES	-	123,487
			1704INCSES	-	40,585
Prosecutor			1604INCSES	-	285,321
			1704INCSES	-	74,915
Prosecutor - Incentive			1504INCSES	-	99,866
Court Costs			1604INCSES	-	86,902
			1704INCSES	-	28,164
Court - Incentive			1504INCSES	-	13,306
Total - Child Support Enforcement				-	896,199
Maternal and Child Health Services Block Grant to the States Fetal Infant Mortality Review	Indiana State Department of Health	93.994	16518605	-	23,087
Total - Department of Health and Human Services				-	979,775
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants Emergency Management	Indiana Department of Homeland Security	97.042	EMW-2015-EP-00037 15104 RFE 5641	-	60,163
				-	24,530
Total - Emergency Management Performance Grants				-	84,693
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	16826 RFE 57861	-	13,000
Total - Department of Homeland Security				-	97,693
Total federal awards expended				\$ -	\$ 2,325,997

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

DELAWARE COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 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 not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies 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 are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

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

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
93.563	Highway Planning and Construction Cluster Child Support Enforcement	Unmodified Unmodified

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

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

Section II - Financial Statement Findings

FINDING 2016-001

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

Repeat Finding

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

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).

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The County had not established effective internal controls over the federal award information entered into the Indiana Gateway for Government Units financial reporting system, which was the source of the SEFA.

Context

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

1. The State and Community Highway Safety and Alcohol Impaired Driving Countermeasures Incentive Grants I were omitted, which resulted in an understatement of \$41,145.
2. Multiple Child Support Enforcement funds were omitted, which resulted in an understatement of \$157,378.
3. The Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements grant was understated by \$23,897.
4. The Emergency Management Performance Grants were understated by \$24,530.
5. The Homeland Security Grant Program was omitted, which resulted in an understatement of \$13,000.
6. Information such as grantor agency, program title, pass-through entity, Catalog of Federal Domestic Assistance (CFDA) number, and pass-through identifying number were either incorrectly reported or omitted for some grants.

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

Criteria

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

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

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

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

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduced here for reference purposes: . . .

- Accurate and timely recording of transactions. . . ."

DELAWARE 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 a 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, misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Context*.

Recommendation

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

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Views of Responsible Officials

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

FINDING 2016-002

Subject: Internal Controls over Financial Transactions and Reporting
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2015-002.

Condition

The County did not design effective controls over the preparation of the financial statement in order to prevent, or detect and correct, material misstatements, including the notes to the financial statement. The County submitted financial information into the Indiana Gateway for Government Units financial reporting system, which was the source of the Annual Financial Report (AFR). The AFR was used to compile the County's financial statement. There was no control in place, such as an oversight, review, or approval process, to ensure the accuracy of the financial information prior to submission.

Context

Due to the lack of controls, the following errors occurred on the financial statement presented for audit:

1. County Treasurer's Office: No effective controls were in place to determine whether the County Treasurer had properly reconciled to the County Auditor's office or that the amounts submitted for inclusion in the AFR were accurate. This resulted in an overstatement of \$94,257,598 in receipts and an overstatement of \$95,757,598 in expenditures on the financial statement.
2. County Treasurer's Office: No effective controls were in place to ensure the County Treasurer had properly maintained supporting documentation for the multiple bank reconciliations. Outstanding check lists were not maintained to support the County's reconciliation, which resulted in an unreconciled variance of \$275,628.
3. County Redevelopment Commission: There were no controls established over trust accounts held by the County Redevelopment Commission. There were 17 trust accounts held for redevelopment accounts outside the County Auditors records. There was no comprehensive review of these accounts performed, and ledgers were not properly maintained.
4. Inmate Trust: No effective controls were in place to ensure the Inmate Trust bank account was properly reconciled to the ledger balance. An outstanding check list was not maintained for the account, which led to an overstatement of \$7,529 of cash and investments on the financial statement.

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduced here for reference purposes: . . .

- Accurate and timely recording of transactions. . . ."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

Cause

Management of the County had not established a proper system of internal control related to the County's financial transactions and reporting.

Effect

The failure to establish and properly implement internal controls enabled material misstatements to go undetected. The financial statement contained the errors identified in the *Context*.

Views of Responsible Officials

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

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III - Federal Award Findings and Questioned Costs

FINDING 2016-003

Subject: Highway Planning and Construction Cluster - Period of Performance
Federal Agency: Department of Transportation
Federal Program: Highway Planning and Construction
CFDA Number: 20.205
Federal Award Number and Year (or Other Identifying Number): 17807068
Pass-Through Entity: Indiana Department of Transportation
Compliance Requirement: Period of Performance
Audit Findings: Material Weakness, Other Matters

Condition

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Period of Performance compliance requirement. Requested draws tested included expenditures that were not obligated within the period of performance.

Context

Due to the lack of effective controls, 30 percent of expenditures included on a reimbursement request submitted on November 1, 2016, was obligated before the grant funds were authorized for payment. The expenditure dates ranged from May 13, 2016 to June 30, 2016. Funds were not authorized for payment until July 1, 2016.

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 CFR 200.309 states:

"A non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance (except as described in § 200.461 Publication and printing costs) and any costs incurred before the Federal awarding agency or pass-through entity made the Federal award that were authorized by the Federal awarding agency or pass-through entity."

Cause

Management of the County had not properly designed or implemented a system of internal controls that would have ensured compliance with the Period of Performance compliance requirement.

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance with the grant agreement or the Period of Performance compliance requirement could have resulted in the loss of federal funds to the County.

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 Period of Performance compliance requirement.

Views of Responsible Officials

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

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AUDITEE-PREPARED DOCUMENTS

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



Steven G. Craycraft
Delaware County Auditor

October 31, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING: 2015-001

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION:

AUDITOR STEVEN G. CRAYCRAFT

765-747-7717

STATUS OF AUDIT FINDING:

County Auditor:

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

View of Responsible Official:

Efforts have been made to correct each problem found by the SBoA.

Completion is ongoing

A handwritten signature in black ink, appearing to read "S. Craycraft".

Steven G. Craycraft, Auditor

Delaware County, Indiana

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



Steven G. Craycraft

Delaware County Auditor

October 31, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING: 2015-002

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION:

AUDITOR STEVEN G. CRAYCRAFT	765-747-7717
CLERK MIKE KING	765-747-7726
SHERIFF RAY DUDLEY	765-747-7885
COUNTY REDEVELOPMENT BRAD BOOKOUT	765-808-1484
TREASURER ED CARROLL	765-747-7808

STATUS OF AUDIT FINDINGS

County Auditor: **Finding 2015-002:**

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

County Clerk: **Finding 2015-002**

The County Clerk is currently reviewing all financial reports along with one bookkeeper prior to submission to the County Auditor. The County Clerk has implemented an Excel spreadsheet version of the annual report that is submitted to the County Auditor. This was completed with assistance from the SBoA.

County Sheriff: **Finding 2015-002**

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

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

The County Redevelopment trust accounts are being eliminated and all funds go through the County Auditor's Office.

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



Steven G. Craycraft

Delaware County Auditor

County Treasurer: **Finding 2015-002**

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

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

View of Responsible Official for finding 2015-004:

County IV-D reports are being submitted to the County Auditor as required.

View of Responsible Official:

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


Steven G. Craycraft, Auditor
Delaware County, Indiana

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



Steven G. Craycraft
Delaware County Auditor

October 31, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING: 2015-003

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION:

COUNTY HIGHWAY DEPT., ROBERT JESSEE

765-747-7818

STATUS OF AUDIT FINDING:

County Highway Department: Finding 2015-003

The County Highway Department has an up to date Equipment and inventory list and is being updated yearly.

A handwritten signature in black ink, appearing to read "S.G. Craycraft".

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FINDING 2016-001:

CONTACT PERSON: STEVEN G. CRAYCRAFT, AUDITOR
765-747-7717

I concur with the finding.

CORRECTIVE ACTION PLAN:

The Auditors financial department with input from the SBOA, have created a new Grant Policy that includes guidelines for Grant recipients and also the required forms that are to be completed and submitted to the County Auditor. The new Grant Policy will require better recordkeeping and reporting once a Grant is received.

The Grant Policy will be submitted to the County Commissioners for adoption.

TO BE COMPLETED BY DECEMBER 31, 2018.

A handwritten signature in black ink, appearing to read "S. G. Craycraft", is written over a horizontal line.

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FINDING 2016-002:

CONTACT PERSON: STEVEN G. CRAYCRAFT, AUDITOR
765-747-7717

I concur with the finding.

CORRECTIVE ACTION PLAN:

The County Auditor will review any and all information to be submitted into Gateway and will check to insure that the information to be submitted is accurate.

TO BE COMPLETED BY DECEMBER 31, 2018.

A handwritten signature in black ink, appearing to read "S G Craycraft", written over a horizontal line.

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FINDING 2016-002:

**CONTACT PERSON: BRAD BOOKOUT, COUNTY REDEVELOPMENT
REPORT BY STEVEN G. CRAYCRAFT, AUDITOR
765-747-7717**

I concur with the finding.

CORRECTIVE ACTION PLAN:

The County Auditor now has oversight over accounts associated with Delaware County Redevelopment and they are now being ran through the Auditors Office. County Redevelopment trust accounts over time are being eliminated.

TO BE COMPLETED BY DECEMBER 31, 2018.

A handwritten signature in black ink, appearing to read "S. Craycraft", written over a horizontal line.

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FINDING 2016-002:

CONTACT PERSON: RAY DUDLEY, SHERIFF
REPORT BY STEVEN G. CRAYCRAFT, AUDITOR
765-747-7717

I concur with the finding.

CORRECTIVE ACTION PLAN:

The Sheriff's office is going with another company to keep track of the inmate trust accounts and will work to find the difference so that when it is in place all is reconciled. Our completion date goal is January - March 2019.

TO BE COMPLETED JANUARY – MARCH 2019.

A handwritten signature in black ink, appearing to read "S. Craycraft", written over a horizontal line.

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Delaware County Auditor

CORRECTIVE ACTION PLAN

FINDING 2016-002

County Treasurer: Overstatement of Receipts and Expenditures on "Supplemental Annual Financial Report"

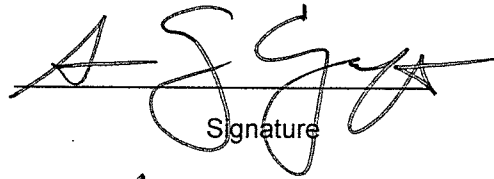
Contact Person Responsible for the Corrective Action: Ed Carroll

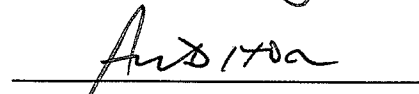
Contact Phone Number: 765-747-7808


Views of Responsible Official: Although the settlement amounts were included on the "Supplemental Annual Financial Report" which is the form supplied to the auditor reporting year end financials. We concur with the finding.

Description of Corrective Action Plan: DO NOT include settlement amounts on the "Supplemental Annual Financial Report". New policy and procedures are now created outlining how to complete "Supplemental Annual Financial Report" as part of internal controls, then signed by office holder prior to submitting to Auditor.

Anticipated Completion Date: 01/01/2019


Signature


Title


Date



Steven G. Craycraft

Delaware County Auditor

CORRECTIVE ACTION PLAN

FINDING 2016-002

County Treasurer: Outstanding Checks

Contact Person Responsible for the Corrective Action: Ed Carroll

Contact Phone Number: 765-747-7808

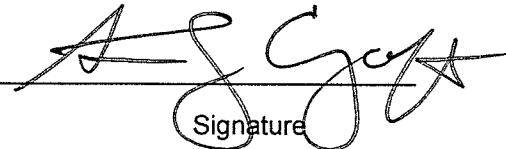
Views of Responsible Official:

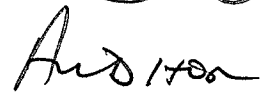
All financials, bank statements, TR-47 and bank reconciliation have been included as part of the month end reporting. TR-47 and bank reconciliation were both prepared by Assist Bookkeeper. Prior to February 2016, Assistant Bookkeeper kept self-made spreadsheet of outstanding checks. However the outstanding checks, the prior Assistant Bookkeeper had not kept any records of outstanding checks since February 2016 and resigned January 2017. During transition training period of old and new Assistant Bookkeepers. Training on tracking of outstanding checks in a spreadsheet never occurred, given the fact tracking stopped by old Assistant Bookkeeper in February of 2016. New Assistant Bookkeeper was hired February 2017, she did not go back to 2016 when reconciling outstanding checks.

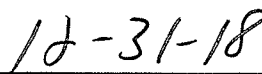
Description of Corrective Action Plan: We now have a separation of duties. Head Bookkeeper completes preliminary TR-47, Assist Bookkeeper completes bank reconciliation. Both reports are required to match and signed by office holder prior to TR-47 being submitted.

A separate excel spreadsheet of outstanding check list report is no longer utilized. As of September 2018 the bank statements "including outstanding checks" are imported into the check writing software system on a monthly basis for reconciliation. The outstanding check list is now included w/month-end financials "bank statements, bank reconciliation and TR-47.

Anticipated Completion Date: 01/01/2019


Signature


Title


Date

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Steven G. Craycraft
Delaware County Auditor

October 31, 2018

CORRECTIVE ACTION PLAN

FINDING: 2016-003

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION:

Robert Jessee, Highway Superintendent **765-747-7818**

Steven G. Craycraft, Delaware County Auditor **765-747-7717**

Concur with finding

The County Highway Department will keep better records of when grant funds received can be spent and will have better internal controls.

Anticipated to correct by year end 2018


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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/>.