

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, 2017 to December 31, 2017



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	Edward E. Carroll, Jr.	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	James King	01-01-17 to 12-31-18
President of the County Council	Ron Quakenbush	01-01-17 to 12-31-18



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Delaware County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, 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, 2017.

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, 2017, 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, 2017, 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 item 2017-001, that we consider to be a material weakness.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2017-001.

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, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
After Settlement Collections	\$ 2,870,020	\$ 3,672,737	\$ 2,870,020	\$ 3,672,737
Sheriff's Inmate Trust	19,020	612,034	554,871	76,183
Jail Commissary	95,863	254,898	264,652	86,109
Clerk's Trust	1,073,232	3,918,018	4,536,704	454,546
General	2,394,449	32,026,466	31,092,781	3,328,134
Accident Report	28,865	10,449	10,677	28,637
Campaign Finance Enforcement - County	1,750	-	-	1,750
CEDIT County Share	5,148,873	4,923,309	4,789,525	5,282,657
Child Advocacy	500	-	-	500
City and Town Court Costs	7,401	12,429	17,839	1,991
Clerk's Records Perpetuation	104,350	40,611	5,411	139,550
COIT County Distributive Shares	60,965	-	60,965	-
Community Corrections	133,546	895,627	937,874	91,299
Community Transition Program	30,450	46,000	33,156	43,294
Congressional School Interest	2,201	83	1,094	1,190
Congressional School Principal	18,236	-	-	18,236
Sales Disclosure - County Share	9,247	12,495	14,448	7,294
Cumulative Bridge	4,292,012	2,040,437	2,223,863	4,108,586
Cumulative Building	74,414	798	-	75,212
Drug Free Community	31,030	34,352	3,875	61,507
Electronic Map Generation	70,580	63,362	56,489	77,453
Emergency Planning/Right To Know	28,813	6,541	8,006	27,348
Statewide 911	373,591	849,495	499,859	723,227
Firearms Training	27,556	29,153	22,877	33,832
Health	427,918	813,480	820,890	420,508
Identification Security Protection	8,394	12,900	7,000	14,294
Local Health Maintenance	308,698	36,579	54,927	290,350
Local Road and Street	752,302	618,482	324,621	1,046,163
LOIT PUBLIC SAFETY	490,532	1,956,162	1,724,841	721,853
Misdemeanant	390,062	84,954	223,278	251,738
Motor Vehicle Highway	3,049,819	4,664,523	4,697,744	3,016,598
Planning and Zoning Impact	40,111	204,549	177,585	67,075
Plat Book	184,092	29,514	60,450	153,156
Rainy Day	674,443	26,430	60,040	640,833
Reassessment - 2015	154,764	525,570	430,289	250,045
Recorder's Records Perpetuation	403,457	221,986	123,729	501,714
Sex and Violent Offender Administration	11,335	6,714	5,174	12,875
Sheriff's Pension Trust	93,214	162,637	189,000	66,851
Supplemental Public Defender Services	46,989	36,796	23,849	59,936
Surplus Tax	549,009	73,555	147,016	475,548
Surveyor's Corner Perpetuation	92,499	53,540	45,913	100,126
Tax Sale Redemption	10,742	824,206	821,465	13,483
Tax Sale Surplus	1,529,609	1,686,100	1,634,974	1,580,735
Unsafe Building	3,603	21,375	260	24,718
Court Appointed Special Advocate (CASA)	44,167	207,113	213,326	37,954
GAL/CASA	25	-	-	25
Auditors Ineligible Deductions	197,105	185,916	92,495	290,526
County Elected Officials Training	33,603	13,001	3,754	42,850
RAINY DAY RESTRICTED CUM BRIDGE	166,225	316,836	415,536	67,525
Juvenile Probation Administrative	76,415	3,088	-	79,503
Supplemental Adult Probation Services	182,427	227,734	206,024	204,137
Supplemental Juvenile Probation Services	22,289	4,327	2,453	24,163
Alternative Dispute Resolution	58,837	9,787	9,885	58,739
Drain Construction/Reconstruction	142,640	1,600	142,049	2,191
Drainage Maintenance	1,809,830	591,486	709,707	1,691,609
Payroll Clearing	313,017	23,152,924	23,117,352	348,589
Settlement	-	108,696,946	108,696,946	-
Wheel Tax / Surtax Combined	268,565	1,055,849	999,783	324,631
Wheel Tax	1,569	2,561,217	2,560,367	2,419
CVET Agency	-	625,101	625,101	-
Weed Lien Collections	-	34,447	34,447	-
Sewage Collections	-	218,038	218,038	-
Financial Institution Tax	-	1,022,294	1,022,294	-
CEDIT Homestead Credit	101,581	-	101,581	-
LIT Property Tax Relief	-	5,135,831	5,035,950	99,881
State Fines and Forfeitures	2,300	12,390	12,631	2,059
Infraction Judgements	16,810	193,457	194,197	16,070
Special Death Benefit	290	6,132	5,784	638
Sales Disclosure - State Share	1,240	12,495	12,775	960
Coroners Training & Con't Education	1,710	15,884	16,386	1,208
Interstate Compact - State Share	187	707	894	-
Mortgage Recording Fees - State Share	690	8,150	7,865	975
DLGF Homestead Property Database	20	2,350	2,028	342
Sex and Violent Offender Admin - State	61	656	675	42
Child Restraint Violations Fines	150	1,475	1,575	50
Inheritance Tax	89,302	659	-	89,961
Education Plate Fees Agency	394	1,744	1,688	450
Riverboat Revenue Sharing	-	697,074	697,074	-
Innkeepers Tax Collections	25,393	765,515	748,783	42,125
LOIT SPECIAL DISTRIBUTION	239,871	664,530	891,062	13,339
LIT Certified Shares	-	12,027,127	12,027,127	-
LIT Public Safety	-	5,035,303	5,035,303	-
LIT EDIT	-	8,054,802	8,054,802	-

DELAWARE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
93.563 Prosecutor PCA	15,780	10,914	5,878	20,816
93.563 Title IV-D Incentive	125,068	49,141	43,354	130,855
93.563 Prosecutor IV-D Incentive-Post Oct '99	89,694	73,933	72,067	91,560
93.563 Clerk IV-D Incentive-Post Oct '99	30,006	49,141	38,056	41,091
Community Corrections User's Fees	192,550	838,014	819,979	210,585
Pretrial Diversion	177,304	161,230	145,406	193,128
County Law Enforcement Con't Ed	28,807	1,258	795	29,270
GAL CASA User's Fees	566	250	250	566
Jury Fees	12,392	11,189	12,849	10,732
Coroner's Copy Fees	3,986	380	-	4,366
Co. Offender Transportation	4,774	707	-	5,481
EMS Donations	1,354	-	-	1,354
DCHD Donation	505	500	18	987
Sheriff Donation	50,951	13,862	17,987	46,826
Fallen Heroes Memorial	3,292	-	-	3,292
Magna TIF Bond	941,581	557,949	148,381	1,351,149
Daleville TIF Bond	462,753	959,583	995,988	426,348
Morrison Road TIF	4,012,233	1,087,076	907,081	4,192,228
Park One TIF	36,423	24,683	12,028	49,078
Magna Industrial TIF	179,618	114,599	44,223	249,994
I-69 TIF	13,391	8,445	3,590	18,246
AG Park TIF	9,053	17,368	3,890	22,531
New Brevini TIF	150,847	956,999	260,427	847,419
Park Brevini TIF	85,461	58,303	112,247	31,517
Park Save-A-Lot TIF	294,977	291,318	242,646	343,649
Park Twoson TIF	123,531	139,362	262,893	-
Bell Perch TIF	79,664	117,056	46,257	150,463
Midwest Metal TIF	365,096	283,281	149,445	498,932
PLR TIF	920,377	308,454	308,433	920,398
New Twoson TIF	2,148	145,899	5,416	142,631
Nebo Road TIF	534,039	219,175	292,964	460,250
Reserve Brevini Bond	224,256	-	-	224,256
Reserve Bell Perch Bond	33,630	-	-	33,630
Employees Benefit Trust	434,445	5,418,664	5,687,179	165,930
Public Health Vaccine	114,101	78,100	57,378	134,823
EMA Hazardous Clean-Up	2,894	20,741	12,395	11,240
Insurance Recovery	90,782	74,792	73,427	92,147
Emergency Management Donations	7,299	7,000	9,752	4,547
Police Equipment	69,584	112,210	152,681	29,113
Drug Abuse Resistance ED	592	-	-	592
EMS Pension Supplement	154,836	124,897	88,319	191,414
EMS Capital Improvement	187,021	236,000	305,343	117,678
Delaware County Fair & Expo	84,267	302,719	287,511	99,475
Animal Welfare	626	-	-	626
County Medical Inmate Care	84,702	18,169	18,500	84,371
EMS Ambulance Replacement	36,672	162,555	57,626	141,601
TMA Audit	89,242	208,319	219,135	78,426
Sprint Nextel Rebanding Project	146,058	-	146,058	-
Project Hoosier Safety	60,352	5,500	355	65,497
EMS Medical Supplies	6,245	188,500	163,579	31,166
Delaware County Employee Longevity	161,571	507,945	455,188	214,328
Tax Sale Administration	137,686	69,602	66,264	141,024
Emergency Comm Center Cap Improvement	29,700	5,000	-	34,700
Security Deposits	22,599	-	-	22,599
CFDA#93.283 NOLBOH	1,772	-	-	1,772
CFDA 16.922 INTERDICTION	244	-	-	244
For Div Dgru Crt Grant	8,995	7,695	11,995	4,695
Juvenile DUI Grant	(1,727)	37,100	36,689	(1,316)
Emergency Management Grant	28,277	-	14,987	13,290
Childhood Obesity Grant	2,150	-	54	2,096
2006 DHS Excerise	5,484	-	-	5,484
CFDA11.558 GIS	2,600	-	1,883	717
Tobacco Settlement	143,922	23,874	26,504	141,292
A6-10-MIN-18 DCHD I	5,510	-	-	5,510
Court Administrator Translator	1,145	1,000	612	1,533
Co. Juv. Pro. Positive Action Program	2,384	-	-	2,384
Delaware County Drug Free Grant	7,750	-	7,750	-
DTF Imprest	250	31,687	27,000	4,937
Sheriff Law Enforcement Continuing Ed	27,985	1,177	18,840	10,322
Sheriff Seizure	1,706	-	-	1,706
Prosecutor Seizure	13,030	93,801	17,019	89,812
Prosecutor's Audio	2,332	-	2,332	-
Probation Trust	2,710	-	-	2,710
Park One Bond and Interest	3,337	212,100	211,000	4,437
Park One Reserve	170,000	1,076	1,076	170,000
Morrison Road Reserve	2	-	-	2
Morrison Road Bond and Interest	4	-	-	4
Park One Capitqal	27,039	172	-	27,211
Morrison Road Capital	1	-	-	1
Park & New Brevini Cost of Issuance	789	6	-	795
Park & New Brevini Reserve	219,635	1,560	1,016	220,179
Nebo Road Construction	164,709	864	33,128	132,445
Nebo Road Capitalized Interest	8	-	-	8

DELAWARE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Nebo Land Partners	112,347	91,267	203,614	-
JAG	39	-	39	-
CFDA 93.994 Infant	(4,585)	21,891	17,306	-
CFDA 93.074 Health	(1,180)	18,899	18,401	(682)
JDAI Grant	21,059	68,210	73,848	15,421
MEDSTAT OFF-RD AMBULANCE	58	-	-	58
Park Twoson Bond 2014	66,856	269,747	336,524	79
Park Twoson Costs of Issuance	62,560	75	62,635	-
DELPHI CRED	1,675,765	884,876	328,474	2,232,167
ABB CRED	2,282,822	2,000,000	264,897	4,017,925
CONCENTRIX CORP TIF	324,985	-	107,000	217,985
DALEVILLE SHELL BUILDING	455,000	-	-	455,000
DALEVILLE BOND RESERVE	378,861	-	-	378,861
DALEVILLE BOND CAPITAL	1,851,444	-	1,711,568	139,876
MORRISON RD RESERVE 2015	453,681	-	-	453,681
MORRISON RD CAPITAL 2015	5,467,252	-	406,519	5,060,733
PRL RESERVE 2015	274,500	-	-	274,500
PRL CAPITAL 2015	411,251	-	93,324	317,927
TAX SALE HOLDING	-	128,610	128,610	-
EMS Overtime Replacement	11,073	3,535	12,953	1,655
Weights & Measures Fines	876	200	-	1,076
CFDA#93.074 EB	3,496	-	219	3,277
CFDA #16.738 JAG DCC	(15,559)	25,241	9,682	-
JAG GRANT M 2014	3,321	-	3,321	-
Park and New Brevini	92	146,520	145,500	1,112
CFDA #93.268 IMMUNIZATION GRANT	(21,953)	42,152	39,963	(19,764)
2015 JAG GRANT 2015-DJ-BX-0820	14,922	-	11,091	3,831
FAMILY COURT PROJECT	50,000	-	14,778	35,222
CASA CAPACITY BUILDING GRANT	4,666	25,384	19,761	10,289
DRUG PROSECUTION	1,204	5,644	6,717	131
GAL/CASA Donation	-	23,591	4,541	19,050
Veteran's Affairs Donation	-	339	-	339
EMS Hazmat Supply	-	27,000	8,241	18,759
CFDA#97.042 EMA Performance Grant	-	7,500	7,500	-
JAG Grant 2016-DJ-BX-0535	-	12,143	-	12,143
CASA J-Cat Pilot Project	-	45,000	-	45,000
Nebo Rd. Land Partners Bond Fund	-	209,875	209,875	-
Storm Water	379,855	201,668	143,654	437,869
Storm Water Fines	600	400	-	1,000
Convention and Tourism	338,309	767,112	729,713	375,708
Totals	<u>\$ 56,488,310</u>	<u>\$ 252,553,104</u>	<u>\$ 249,781,159</u>	<u>\$ 59,260,255</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 non-businesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

Utility fees. Amounts received from charges for current services.

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

E. Disbursements

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

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

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

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

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

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

D. Additional Pension Plan

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

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. *Negative Cash Balances*

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2017.

Note 8. *Other Postemployment Benefits*

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

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, 2017

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report
Cash and investments - beginning	\$ 2,870,020	\$ 19,020	\$ 95,863	\$ 1,073,232	\$ 2,394,449	\$ 28,865
Receipts:						
Taxes	-	-	-	-	20,709,377	-
Licenses and permits	-	-	-	-	56,674	-
Intergovernmental receipts	-	-	-	-	1,691,576	-
Charges for services	-	-	-	-	4,062,103	-
Fines and forfeits	-	-	-	-	331,534	10,449
Utility fees	-	-	-	-	-	-
Other receipts	3,672,737	612,034	254,898	3,918,018	5,175,202	-
Total receipts	3,672,737	612,034	254,898	3,918,018	32,026,466	10,449
Disbursements:						
Personal services	-	-	-	-	20,811,368	-
Supplies	-	-	-	-	869,539	10,677
Other services and charges	-	-	-	-	4,972,035	-
Debt service - principal and interest	-	-	-	-	3,050,000	-
Capital outlay	-	-	-	-	269,181	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	2,870,020	554,871	264,652	4,536,704	1,120,658	-
Total disbursements	2,870,020	554,871	264,652	4,536,704	31,092,781	10,677
Excess (deficiency) of receipts over disbursements	802,717	57,163	(9,754)	(618,686)	933,685	(228)
Cash and investments - ending	\$ 3,672,737	\$ 76,183	\$ 86,109	\$ 454,546	\$ 3,328,134	\$ 28,637

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Campaign Finance Enforcement - County	CEDIT County Share	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	COIT County Distributive Shares
Cash and investments - beginning	\$ 1,750	\$ 5,148,873	\$ 500	\$ 7,401	\$ 104,350	\$ 60,965
Receipts:						
Taxes	-	4,540,150	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	237,292	-	-	-	-
Fines and forfeits	-	-	-	12,429	40,161	-
Utility fees	-	-	-	-	-	-
Other receipts	-	145,867	-	-	450	-
Total receipts	-	4,923,309	-	12,429	40,611	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	4,789,525	-	-	5,411	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	17,839	-	60,965
Total disbursements	-	4,789,525	-	17,839	5,411	60,965
Excess (deficiency) of receipts over disbursements	-	133,784	-	(5,410)	35,200	(60,965)
Cash and investments - ending	\$ 1,750	\$ 5,282,657	\$ 500	\$ 1,991	\$ 139,550	\$ -

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge
Cash and investments - beginning	\$ 133,546	\$ 30,450	\$ 2,201	\$ 18,236	\$ 9,247	\$ 4,292,012
Receipts:						
Taxes	-	-	-	-	-	1,487,357
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	895,627	-	-	-	-	166,222
Charges for services	-	46,000	-	-	-	379,368
Fines and forfeits	-	-	-	-	12,495	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	83	-	-	7,490
Total receipts	895,627	46,000	83	-	12,495	2,040,437
Disbursements:						
Personal services	915,965	28,171	-	-	-	964,034
Supplies	4,958	-	-	-	-	228,964
Other services and charges	8,313	4,585	-	-	11,953	41,717
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	8,638	-	-	-	2,495	962,548
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	400	1,094	-	-	26,600
Total disbursements	937,874	33,156	1,094	-	14,448	2,223,863
Excess (deficiency) of receipts over disbursements	(42,247)	12,844	(1,011)	-	(1,953)	(183,426)
Cash and investments - ending	\$ 91,299	\$ 43,294	\$ 1,190	\$ 18,236	\$ 7,294	\$ 4,108,586

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cumulative Building	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know	Statewide 911	Firearms Training
Cash and investments - beginning	\$ 74,414	\$ 31,030	\$ 70,580	\$ 28,813	\$ 373,591	\$ 27,556
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,518	-	-
Charges for services	-	-	-	-	849,146	-
Fines and forfeits	-	34,352	63,362	-	-	21,328
Utility fees	-	-	-	-	-	-
Other receipts	798	-	-	23	349	7,825
Total receipts	798	34,352	63,362	6,541	849,495	29,153
Disbursements:						
Personal services	-	-	-	-	472,433	-
Supplies	-	-	400	1,651	-	22,877
Other services and charges	-	-	55,332	6,355	4,001	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	757	-	9,425	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	3,875	-	-	14,000	-
Total disbursements	-	3,875	56,489	8,006	499,859	22,877
Excess (deficiency) of receipts over disbursements	798	30,477	6,873	(1,465)	349,636	6,276
Cash and investments - ending	\$ 75,212	\$ 61,507	\$ 77,453	\$ 27,348	\$ 723,227	\$ 33,832

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT PUBLIC SAFETY	Misdemeanant
Cash and investments - beginning	\$ 427,918	\$ 8,394	\$ 308,698	\$ 752,302	\$ 490,532	\$ 390,062
Receipts:						
Taxes	411,014	-	-	-	-	-
Licenses and permits	180,210	-	-	-	-	-
Intergovernmental receipts	45,934	-	36,336	617,268	1,956,162	84,954
Charges for services	175,775	-	-	22	-	-
Fines and forfeits	-	12,900	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	547	-	243	1,192	-	-
Total receipts	813,480	12,900	36,579	618,482	1,956,162	84,954
Disbursements:						
Personal services	691,217	-	32,923	-	1,582,804	-
Supplies	17,172	-	2,004	252,972	12,037	89,157
Other services and charges	98,051	7,000	20,000	-	30,000	15,518
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	890	-	-	71,649	-	118,603
Utility operating expenses	-	-	-	-	-	-
Other disbursements	13,560	-	-	-	100,000	-
Total disbursements	820,890	7,000	54,927	324,621	1,724,841	223,278
Excess (deficiency) of receipts over disbursements	(7,410)	5,900	(18,348)	293,861	231,321	(138,324)
Cash and investments - ending	\$ 420,508	\$ 14,294	\$ 290,350	\$ 1,046,163	\$ 721,853	\$ 251,738

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Motor Vehicle Highway	Planning and Zoning Impact	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 3,049,819	\$ 40,111	\$ 184,092	\$ 674,443	\$ 154,764	\$ 403,457
Receipts:						
Taxes	-	-	-	-	472,666	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,956,877	-	-	-	52,824	-
Charges for services	278,955	-	-	16,000	-	221,986
Fines and forfeits	-	-	29,514	10,430	-	-
Utility fees	-	-	-	-	-	-
Other receipts	428,691	204,549	-	-	80	-
Total receipts	4,664,523	204,549	29,514	26,430	525,570	221,986
Disbursements:						
Personal services	1,743,592	-	60,450	-	56,734	95,135
Supplies	1,432,240	330	-	-	368	-
Other services and charges	499,288	173,760	-	29,812	373,187	16,450
Debt service - principal and interest	-	-	-	30,228	-	-
Capital outlay	975,004	3,495	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	47,620	-	-	-	-	12,144
Total disbursements	4,697,744	177,585	60,450	60,040	430,289	123,729
Excess (deficiency) of receipts over disbursements	(33,221)	26,964	(30,936)	(33,610)	95,281	98,257
Cash and investments - ending	\$ 3,016,598	\$ 67,075	\$ 153,156	\$ 640,833	\$ 250,045	\$ 501,714

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 11,335	\$ 93,214	\$ 46,989	\$ 549,009	\$ 92,499	\$ 10,742
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	11,377	-	53,540	-
Fines and forfeits	6,714	162,637	25,419	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	73,555	-	824,206
Total receipts	6,714	162,637	36,796	73,555	53,540	824,206
Disbursements:						
Personal services	-	189,000	17,875	-	43,913	-
Supplies	3,328	-	2,921	-	-	-
Other services and charges	1,846	-	3,053	-	2,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	147,016	-	821,465
Total disbursements	5,174	189,000	23,849	147,016	45,913	821,465
Excess (deficiency) of receipts over disbursements	1,540	(26,363)	12,947	(73,461)	7,627	2,741
Cash and investments - ending	\$ 12,875	\$ 66,851	\$ 59,936	\$ 475,548	\$ 100,126	\$ 13,483

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Tax Sale Surplus	Unsafe Building	Court Appointed Special Advocate (CASA)	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 1,529,609	\$ 3,603	\$ 44,167	\$ 25	\$ 197,105	\$ 33,603
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	51,789	-	-	-
Fines and forfeits	-	16,375	-	-	185,916	63
Utility fees	-	-	-	-	-	-
Other receipts	1,686,100	5,000	155,324	-	-	12,938
Total receipts	1,686,100	21,375	207,113	-	185,916	13,001
Disbursements:						
Personal services	-	-	124,948	-	6,500	-
Supplies	-	-	5,474	-	-	-
Other services and charges	-	260	36,117	-	84,003	3,754
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,992	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	1,634,974	-	46,787	-	-	-
Total disbursements	1,634,974	260	213,326	-	92,495	3,754
Excess (deficiency) of receipts over disbursements	51,126	21,115	(6,213)	-	93,421	9,247
Cash and investments - ending	\$ 1,580,735	\$ 24,718	\$ 37,954	\$ 25	\$ 290,526	\$ 42,850

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	RAINY DAY RESTRICTED CUM BRIDGE	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	Drain Construction/ Reconstruction
Cash and investments - beginning	\$ 166,225	\$ 76,415	\$ 182,427	\$ 22,289	\$ 58,837	\$ 142,640
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	316,836	-	-	-	-	-
Charges for services	-	-	-	-	-	124
Fines and forfeits	-	3,088	227,734	4,327	9,787	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,476
Total receipts	<u>316,836</u>	<u>3,088</u>	<u>227,734</u>	<u>4,327</u>	<u>9,787</u>	<u>1,600</u>
Disbursements:						
Personal services	-	-	200,170	-	-	-
Supplies	-	-	3,179	955	-	57,321
Other services and charges	415,536	-	2,675	1,498	9,885	44,582
Debt service - principal and interest	-	-	-	-	-	26,146
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	14,000
Total disbursements	<u>415,536</u>	<u>-</u>	<u>206,024</u>	<u>2,453</u>	<u>9,885</u>	<u>142,049</u>
Excess (deficiency) of receipts over disbursements	<u>(98,700)</u>	<u>3,088</u>	<u>21,710</u>	<u>1,874</u>	<u>(98)</u>	<u>(140,449)</u>
Cash and investments - ending	<u>\$ 67,525</u>	<u>\$ 79,503</u>	<u>\$ 204,137</u>	<u>\$ 24,163</u>	<u>\$ 58,739</u>	<u>\$ 2,191</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Drainage Maintenance	Payroll Clearing	Settlement	Wheel Tax / Surtax Combined	Wheel Tax	CVET Agency
Cash and investments - beginning	\$ 1,809,830	\$ 313,017	\$ -	\$ 268,565	\$ 1,569	\$ -
Receipts:						
Taxes	-	-	91,198,829	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	10,820,578	1,055,849	2,561,217	625,101
Charges for services	591,486	-	-	-	-	-
Fines and forfeits	-	-	6,674,133	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	23,152,924	3,406	-	-	-
Total receipts	591,486	23,152,924	108,696,946	1,055,849	2,561,217	625,101
Disbursements:						
Personal services	-	23,117,352	-	-	-	-
Supplies	71,092	-	-	999,783	-	-
Other services and charges	638,254	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	361	-	108,696,946	-	2,560,367	625,101
Total disbursements	709,707	23,117,352	108,696,946	999,783	2,560,367	625,101
Excess (deficiency) of receipts over disbursements	(118,221)	35,572	-	56,066	850	-
Cash and investments - ending	\$ 1,691,609	\$ 348,589	\$ -	\$ 324,631	\$ 2,419	\$ -

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Weed Lien Collections	Sewage Collections	Financial Institution Tax	CEDIT Homestead Credit	LIT Property Tax Relief	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 101,581	\$ -	\$ 2,300
Receipts:						
Taxes	-	-	-	-	5,034,251	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,022,294	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	34,447	218,038	-	-	-	12,390
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	101,580	-
Total receipts	<u>34,447</u>	<u>218,038</u>	<u>1,022,294</u>	<u>-</u>	<u>5,135,831</u>	<u>12,390</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	34,447	218,038	1,022,294	101,581	5,035,950	12,631
Total disbursements	<u>34,447</u>	<u>218,038</u>	<u>1,022,294</u>	<u>101,581</u>	<u>5,035,950</u>	<u>12,631</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(101,581)	99,881	(241)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99,881</u>	<u>\$ 2,059</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 16,810	\$ 290	\$ 1,240	\$ 1,710	\$ 187	\$ 690
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	193,457	6,132	12,495	15,884	707	8,150
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	193,457	6,132	12,495	15,884	707	8,150
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	194,197	5,784	12,775	16,386	894	7,865
Total disbursements	194,197	5,784	12,775	16,386	894	7,865
Excess (deficiency) of receipts over disbursements	(740)	348	(280)	(502)	(187)	285
Cash and investments - ending	\$ 16,070	\$ 638	\$ 960	\$ 1,208	\$ -	\$ 975

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 20	\$ 61	\$ 150	\$ 89,302	\$ 394	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,744	697,074
Charges for services	-	-	-	659	-	-
Fines and forfeits	2,350	656	1,475	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>2,350</u>	<u>656</u>	<u>1,475</u>	<u>659</u>	<u>1,744</u>	<u>697,074</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	2,028	675	1,575	-	1,688	697,074
Total disbursements	<u>2,028</u>	<u>675</u>	<u>1,575</u>	<u>-</u>	<u>1,688</u>	<u>697,074</u>
Excess (deficiency) of receipts over disbursements	<u>322</u>	<u>(19)</u>	<u>(100)</u>	<u>659</u>	<u>56</u>	<u>-</u>
Cash and investments - ending	<u>\$ 342</u>	<u>\$ 42</u>	<u>\$ 50</u>	<u>\$ 89,961</u>	<u>\$ 450</u>	<u>\$ -</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Innkeepers Tax Collections	LOIT SPECIAL DISTRIBUTION	LIT Certified Shares	LIT Public Safety	LIT EDIT	93.563 Prosecutor PCA
Cash and investments - beginning	\$ 25,393	\$ 239,871	\$ -	\$ -	\$ -	\$ 15,780
Receipts:						
Taxes	765,515	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	664,530	12,027,127	5,011,303	8,054,802	-
Charges for services	-	-	-	-	-	10,914
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	24,000	-	-
Total receipts	<u>765,515</u>	<u>664,530</u>	<u>12,027,127</u>	<u>5,035,303</u>	<u>8,054,802</u>	<u>10,914</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	891,062	-	-	-	5,878
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	748,783	-	12,027,127	5,035,303	8,054,802	-
Total disbursements	<u>748,783</u>	<u>891,062</u>	<u>12,027,127</u>	<u>5,035,303</u>	<u>8,054,802</u>	<u>5,878</u>
Excess (deficiency) of receipts over disbursements	<u>16,732</u>	<u>(226,532)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,036</u>
Cash and investments - ending	<u>\$ 42,125</u>	<u>\$ 13,339</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,816</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Community Corrections User's Fees	Pretrial Diversion	County Law Enforcement Con't Ed
Cash and investments - beginning	\$ 125,068	\$ 89,694	\$ 30,006	\$ 192,550	\$ 177,304	\$ 28,807
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	49,141	73,933	49,141	-	-	-
Fines and forfeits	-	-	-	814,578	161,230	1,258
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	23,436	-	-
Total receipts	<u>49,141</u>	<u>73,933</u>	<u>49,141</u>	<u>838,014</u>	<u>161,230</u>	<u>1,258</u>
Disbursements:						
Personal services	24,046	63,109	24,768	423,844	130,446	-
Supplies	-	594	5,644	29,180	3,761	-
Other services and charges	3,485	803	7,644	314,472	7,099	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	25,843	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	15,823	7,561	-	26,640	4,100	795
Total disbursements	<u>43,354</u>	<u>72,067</u>	<u>38,056</u>	<u>819,979</u>	<u>145,406</u>	<u>795</u>
Excess (deficiency) of receipts over disbursements	<u>5,787</u>	<u>1,866</u>	<u>11,085</u>	<u>18,035</u>	<u>15,824</u>	<u>463</u>
Cash and investments - ending	<u>\$ 130,855</u>	<u>\$ 91,560</u>	<u>\$ 41,091</u>	<u>\$ 210,585</u>	<u>\$ 193,128</u>	<u>\$ 29,270</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	GAL CASA User's Fees	Jury Fees	Coroner's Copy Fees	Co. Offender Transportation	EMS Donations	DCHD Donation
Cash and investments - beginning	\$ 566	\$ 12,392	\$ 3,986	\$ 4,774	\$ 1,354	\$ 505
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	250	11,189	380	707	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	500
Total receipts	250	11,189	380	707	-	500
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	18
Other services and charges	-	12,849	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	250	-	-	-	-	-
Total disbursements	250	12,849	-	-	-	18
Excess (deficiency) of receipts over disbursements	-	(1,660)	380	707	-	482
Cash and investments - ending	\$ 566	\$ 10,732	\$ 4,366	\$ 5,481	\$ 1,354	\$ 987

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sheriff Donation	Fallen Heroes Memorial	Magna TIF Bond	Daleville TIF Bond	Morrison Road TIF	Park One TIF
Cash and investments - beginning	\$ 50,951	\$ 3,292	\$ 941,581	\$ 462,753	\$ 4,012,233	\$ 36,423
Receipts:						
Taxes	-	-	557,949	864,656	1,082,643	24,683
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	3,750	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	13,862	-	-	94,927	683	-
Total receipts	13,862	-	557,949	959,583	1,087,076	24,683
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	13,955	-	-	-	-	-
Other services and charges	918	-	148,381	942,788	611,539	12,028
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	35,050	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	3,114	-	-	18,150	295,542	-
Total disbursements	17,987	-	148,381	995,988	907,081	12,028
Excess (deficiency) of receipts over disbursements	(4,125)	-	409,568	(36,405)	179,995	12,655
Cash and investments - ending	\$ 46,826	\$ 3,292	\$ 1,351,149	\$ 426,348	\$ 4,192,228	\$ 49,078

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Magna Industrial TIF	I-69 TIF	AG Park TIF	New Brevini TIF	Park Brevini TIF	Park Save-A-Lot TIF
Cash and investments - beginning	\$ 179,618	\$ 13,391	\$ 9,053	\$ 150,847	\$ 85,461	\$ 294,977
Receipts:						
Taxes	111,799	8,445	17,368	256,999	55,677	291,318
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	700,000	-	-
Utility fees	-	-	-	-	-	-
Other receipts	2,800	-	-	-	2,626	-
Total receipts	114,599	8,445	17,368	956,999	58,303	291,318
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	36
Other services and charges	44,223	3,590	3,890	260,427	112,247	242,610
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	44,223	3,590	3,890	260,427	112,247	242,646
Excess (deficiency) of receipts over disbursements	70,376	4,855	13,478	696,572	(53,944)	48,672
Cash and investments - ending	\$ 249,994	\$ 18,246	\$ 22,531	\$ 847,419	\$ 31,517	\$ 343,649

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Park Twoson TIF	Bell Perch TIF	Midwest Metal TIF	PLR TIF	New Twoson TIF	Nebo Road TIF
Cash and investments - beginning	\$ 123,531	\$ 79,664	\$ 365,096	\$ 920,377	\$ 2,148	\$ 534,039
Receipts:						
Taxes	139,362	115,806	283,281	308,454	145,899	147,525
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	71,650
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	1,250	-	-	-	-
Total receipts	139,362	117,056	283,281	308,454	145,899	219,175
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	262,893	46,257	149,445	308,433	5,416	292,964
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	262,893	46,257	149,445	308,433	5,416	292,964
Excess (deficiency) of receipts over disbursements	(123,531)	70,799	133,836	21	140,483	(73,789)
Cash and investments - ending	\$ -	\$ 150,463	\$ 498,932	\$ 920,398	\$ 142,631	\$ 460,250

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Reserve Brevini Bond	Reserve Bell Perch Bond	Employees Benefit Trust	Public Health Vaccine	EMA Hazardous Clean-Up	Insurance Recovery
Cash and investments - beginning	\$ 224,256	\$ 33,630	\$ 434,445	\$ 114,101	\$ 2,894	\$ 90,782
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	73,997	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	20,741	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	5,418,664	4,103	-	74,792
Total receipts	-	-	5,418,664	78,100	20,741	74,792
Disbursements:						
Personal services	-	-	5,686,975	-	-	-
Supplies	-	-	-	55,004	-	-
Other services and charges	-	-	-	2,374	-	3,875
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	204	-	12,395	69,552
Total disbursements	-	-	5,687,179	57,378	12,395	73,427
Excess (deficiency) of receipts over disbursements	-	-	(268,515)	20,722	8,346	1,365
Cash and investments - ending	\$ 224,256	\$ 33,630	\$ 165,930	\$ 134,823	\$ 11,240	\$ 92,147

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Emergency Management Donations	Police Equipment	Drug Abuse Resistance ED	EMS Pension Supplement	EMS Capital Improvement	Delaware County Fair & Expo
Cash and investments - beginning	\$ 7,299	\$ 69,584	\$ 592	\$ 154,836	\$ 187,021	\$ 84,267
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	138,960
Fines and forfeits	-	112,194	-	124,897	236,000	154,911
Utility fees	-	-	-	-	-	-
Other receipts	7,000	16	-	-	-	8,848
Total receipts	7,000	112,210	-	124,897	236,000	302,719
Disbursements:						
Personal services	-	-	-	88,319	39,820	9,123
Supplies	8,602	122,678	-	-	10,665	15,110
Other services and charges	-	29,244	-	-	-	245,551
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	334	-	-	154,858	5,286
Utility operating expenses	-	-	-	-	-	-
Other disbursements	1,150	425	-	-	100,000	12,441
Total disbursements	9,752	152,681	-	88,319	305,343	287,511
Excess (deficiency) of receipts over disbursements	(2,752)	(40,471)	-	36,578	(69,343)	15,208
Cash and investments - ending	\$ 4,547	\$ 29,113	\$ 592	\$ 191,414	\$ 117,678	\$ 99,475

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Animal Welfare	County Medical Inmate Care	EMS Ambulance Replacement	TMA Audit	Sprint Nextel Rebanding Project	Project Hoosier Safety
Cash and investments - beginning	\$ 626	\$ 84,702	\$ 36,672	\$ 89,242	\$ 146,058	\$ 60,352
Receipts:						
Taxes	-	-	-	208,319	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	18,169	162,555	-	-	5,500
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	18,169	162,555	208,319	-	5,500
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	18,500	-	-	58	355
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	57,626	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	219,135	146,000	-
Total disbursements	-	18,500	57,626	219,135	146,058	355
Excess (deficiency) of receipts over disbursements	-	(331)	104,929	(10,816)	(146,058)	5,145
Cash and investments - ending	\$ 626	\$ 84,371	\$ 141,601	\$ 78,426	\$ -	\$ 65,497

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	EMS Medical Supplies	Delaware County Employee Longevity	Tax Sale Administration	Emergency Comm Center Cap Improvement	Security Deposits	CFDA#93.283 NOLBOH
Cash and investments - beginning	\$ 6,245	\$ 161,571	\$ 137,686	\$ 29,700	\$ 22,599	\$ 1,772
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	188,500	-	69,602	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	507,945	-	5,000	-	-
Total receipts	188,500	507,945	69,602	5,000	-	-
Disbursements:						
Personal services	-	455,188	-	-	-	-
Supplies	163,049	-	-	-	-	-
Other services and charges	-	-	48,155	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	530	-	18,109	-	-	-
Total disbursements	163,579	455,188	66,264	-	-	-
Excess (deficiency) of receipts over disbursements	24,921	52,757	3,338	5,000	-	-
Cash and investments - ending	\$ 31,166	\$ 214,328	\$ 141,024	\$ 34,700	\$ 22,599	\$ 1,772

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CFDA 16.922 INTERDICTION	For Div Dgru Crt Grant	Juvenile DUI Grant	Emergency Management Grant	Childhood Obesity Grant	2006 DHS Exerise
Cash and investments - beginning	\$ 244	\$ 8,995	\$ (1,727)	\$ 28,277	\$ 2,150	\$ 5,484
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	7,695	37,100	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	7,695	37,100	-	-	-
Disbursements:						
Personal services	-	-	36,689	-	-	-
Supplies	-	-	-	-	54	-
Other services and charges	-	11,995	-	12,225	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	2,762	-	-
Total disbursements	-	11,995	36,689	14,987	54	-
Excess (deficiency) of receipts over disbursements	-	(4,300)	411	(14,987)	(54)	-
Cash and investments - ending	\$ 244	\$ 4,695	\$ (1,316)	\$ 13,290	\$ 2,096	\$ 5,484

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CFDA11.558 GIS	Tobacco Settlement	A6-10-MIN-18 DCHD I	Court Administrator Translator	Co. Juv. Pro. Positive Action Program	Delaware County Drug Free Grant
Cash and investments - beginning	\$ 2,600	\$ 143,922	\$ 5,510	\$ 1,145	\$ 2,384	\$ 7,750
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	23,874	-	1,000	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	23,874	-	1,000	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	2,500	-	-	-	2,500
Other services and charges	-	22,454	-	612	-	5,250
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,883	1,550	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,883	26,504	-	612	-	7,750
Excess (deficiency) of receipts over disbursements	(1,883)	(2,630)	-	388	-	(7,750)
Cash and investments - ending	\$ 717	\$ 141,292	\$ 5,510	\$ 1,533	\$ 2,384	\$ -

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	DTF Imprest	Sheriff Law Enforcement Continuing Ed	Sheriff Seizure	Prosecutor Seizure	Prosecutor's Audiov	Probation Trust
Cash and investments - beginning	\$ 250	\$ 27,985	\$ 1,706	\$ 13,030	\$ 2,332	\$ 2,710
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	1,177	-	93,801	-	-
Utility fees	-	-	-	-	-	-
Other receipts	31,687	-	-	-	-	-
Total receipts	31,687	1,177	-	93,801	-	-
Disbursements:						
Personal services	-	18,840	-	-	-	-
Supplies	-	-	-	8,491	2,332	-
Other services and charges	-	-	-	8,528	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	27,000	-	-	-	-	-
Total disbursements	27,000	18,840	-	17,019	2,332	-
Excess (deficiency) of receipts over disbursements	4,687	(17,663)	-	76,782	(2,332)	-
Cash and investments - ending	\$ 4,937	\$ 10,322	\$ 1,706	\$ 89,812	\$ -	\$ 2,710

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Park One Bond and Interest	Park One Reserve	Morrison Road Reserve	Morrison Road Bond and Interest	Park One Capital	Morrison Road Capital
Cash and investments - beginning	\$ 3,337	\$ 170,000	\$ 2	\$ 4	\$ 27,039	\$ 1
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	212,100	1,076	-	-	172	-
Total receipts	212,100	1,076	-	-	172	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	211,000	1,076	-	-	-	-
Total disbursements	211,000	1,076	-	-	-	-
Excess (deficiency) of receipts over disbursements	1,100	-	-	-	172	-
Cash and investments - ending	\$ 4,437	\$ 170,000	\$ 2	\$ 4	\$ 27,211	\$ 1

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Park & New Brevini Cost of Issuance	Park & New Brevini Reserve	Nebo Road Construction	Nebo Road Capitalized Interest	Nebo Land Partners	JAG
Cash and investments - beginning	\$ 789	\$ 219,635	\$ 164,709	\$ 8	\$ 112,347	\$ 39
Receipts:						
Taxes	-	-	-	-	91,267	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	6	1,560	864	-	-	-
Total receipts	6	1,560	864	-	91,267	-
Disbursements:						
Personal services	-	-	-	-	-	39
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	203,614	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	1,016	33,128	-	-	-
Total disbursements	-	1,016	33,128	-	203,614	39
Excess (deficiency) of receipts over disbursements	6	544	(32,264)	-	(112,347)	(39)
Cash and investments - ending	\$ 795	\$ 220,179	\$ 132,445	\$ 8	\$ -	\$ -

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CFDA 93.994 Infant	CFDA 93.074 Health	JDAI Grant	MEDSTAT OFF-RD AMBULANCE	Park Twoson Bond 2014	Partk Twoson Costs of Issuance
Cash and investments - beginning	\$ (4,585)	\$ (1,180)	\$ 21,059	\$ 58	\$ 66,856	\$ 62,560
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	21,891	-	-	-	-	-
Charges for services	-	18,899	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	68,210	-	269,747	75
Total receipts	21,891	18,899	68,210	-	269,747	75
Disbursements:						
Personal services	15,645	-	-	-	-	-
Supplies	110	14,143	-	-	-	-
Other services and charges	1,551	4,258	64,591	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	9,123	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	134	-	336,524	62,635
Total disbursements	17,306	18,401	73,848	-	336,524	62,635
Excess (deficiency) of receipts over disbursements	4,585	498	(5,638)	-	(66,777)	(62,560)
Cash and investments - ending	\$ -	\$ (682)	\$ 15,421	\$ 58	\$ 79	\$ -

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	DELPHI CRED	ABB CRED	CONCENTRIX CORP TIF	DALEVILLE SHELL BUILDING	DALEVILLE BOND RESERVE	DALEVILLE BOND CAPITAL
Cash and investments - beginning	\$ 1,675,765	\$ 2,282,822	\$ 324,985	\$ 455,000	\$ 378,861	\$ 1,851,444
Receipts:						
Taxes	884,876	2,000,000	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	884,876	2,000,000	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	159,636	264,897	-	-	-	1,711,568
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	168,838	-	107,000	-	-	-
Total disbursements	328,474	264,897	107,000	-	-	1,711,568
Excess (deficiency) of receipts over disbursements	556,402	1,735,103	(107,000)	-	-	(1,711,568)
Cash and investments - ending	\$ 2,232,167	\$ 4,017,925	\$ 217,985	\$ 455,000	\$ 378,861	\$ 139,876

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	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	\$ 5,467,252	\$ 274,500	\$ 411,251	\$ -	\$ 11,073
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	128,610	3,535
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	128,610	3,535
Disbursements:						
Personal services	-	-	-	-	-	12,953
Supplies	-	-	-	-	-	-
Other services and charges	-	406,519	-	93,324	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	128,610	-
Total disbursements	-	406,519	-	93,324	128,610	12,953
Excess (deficiency) of receipts over disbursements	-	(406,519)	-	(93,324)	-	(9,418)
Cash and investments - ending	\$ 453,681	\$ 5,060,733	\$ 274,500	\$ 317,927	\$ -	\$ 1,655

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Weights & Measures Fines	CFDA#93.074 EB	CFDA #16.738 JAG DCC	JAG GRANT M 2014	Park and New Brevini	CFDA #93.268 IMMUNIZATION GRANT
Cash and investments - beginning	\$ 876	\$ 3,496	\$ (15,559)	\$ 3,321	\$ 92	\$ (21,953)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	32,624
Charges for services	-	-	25,241	-	-	9,528
Fines and forfeits	200	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	146,520	-
Total receipts	200	-	25,241	-	146,520	42,152
Disbursements:						
Personal services	-	-	3,446	3,321	-	16,204
Supplies	-	-	1,605	-	-	3,983
Other services and charges	-	219	4,631	-	-	18,932
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	145,500	844
Total disbursements	-	219	9,682	3,321	145,500	39,963
Excess (deficiency) of receipts over disbursements	200	(219)	15,559	(3,321)	1,020	2,189
Cash and investments - ending	\$ 1,076	\$ 3,277	\$ -	\$ -	\$ 1,112	\$ (19,764)

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	2015 JAG GRANT 2015-DJ-BX-0820	FAMILY COURT PROJECT	CASA CAPACITY BUILDING GRANT	DRUG PROSECUTION	GAL/CASA Donation
Cash and investments - beginning	\$ 14,922	\$ 50,000	\$ 4,666	\$ 1,204	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	25,384	5,644	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	23,591
Total receipts	-	-	25,384	5,644	23,591
Disbursements:					
Personal services	11,091	-	17,287	-	3,642
Supplies	-	54	-	-	-
Other services and charges	-	13,064	2,474	-	899
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	6,717	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	1,660	-	-	-
Total disbursements	11,091	14,778	19,761	6,717	4,541
Excess (deficiency) of receipts over disbursements	(11,091)	(14,778)	5,623	(1,073)	19,050
Cash and investments - ending	\$ 3,831	\$ 35,222	\$ 10,289	\$ 131	\$ 19,050

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Veteran's Affairs Donation	EMS Hazmat Supply	CFDA#97.042 EMA Performance Grant	JAG Grant 2016-DJ-BX-0535	CASA J-Cat Pilot Project
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	7,500	12,143	45,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	27,000	-	-	-
Utility fees	-	-	-	-	-
Other receipts	339	-	-	-	-
Total receipts	339	27,000	7,500	12,143	45,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	7,602	-	-	-
Other services and charges	-	639	7,500	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	8,241	7,500	-	-
Excess (deficiency) of receipts over disbursements	339	18,759	-	12,143	45,000
Cash and investments - ending	\$ 339	\$ 18,759	\$ -	\$ 12,143	\$ 45,000

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Nebo Rd. Land Partners Bond Fund	Storm Water	Storm Water Fines	Convention and Tourism	Totals
Cash and investments - beginning	\$ -	\$ 379,855	\$ 600	\$ 338,309	\$ 56,488,310
Receipts:					
Taxes	-	-	-	-	132,215,485
Licenses and permits	-	-	-	-	310,881
Intergovernmental receipts	-	-	-	767,112	53,355,720
Charges for services	-	-	-	-	7,426,779
Fines and forfeits	-	-	-	-	11,438,312
Utility fees	-	201,668	400	-	202,068
Other receipts	209,875	-	-	-	47,603,859
Total receipts	209,875	201,668	400	767,112	252,553,104
Disbursements:					
Personal services	-	-	-	-	58,239,379
Supplies	-	-	-	-	5,458,009
Other services and charges	-	-	-	-	19,567,649
Debt service - principal and interest	-	-	-	-	3,106,374
Capital outlay	-	-	-	-	2,722,947
Utility operating expenses	-	126,191	-	-	126,191
Other disbursements	209,875	17,463	-	729,713	160,560,610
Total disbursements	209,875	143,654	-	729,713	249,781,159
Excess (deficiency) of receipts over disbursements	-	58,014	400	37,399	2,771,945
Cash and investments - ending	\$ -	\$ 437,869	\$ 1,000	\$ 375,708	\$ 59,260,255

DELAWARE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 647,394</u>	<u>\$ 8,022,892</u>

DELAWARE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2017

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	Brevini Wind	\$ 2,030,000	\$ 141,000
General obligation bonds	Daleville 2015	4,180,500	389,105
General obligation bonds	EDIT 2013	2,805,000	971,705
General obligation bonds	EDIT 2014	4,455,000	391,134
General obligation bonds	Mid West Metal	540,000	145,000
General obligation bonds	Morrison Road 2015	5,166,667	581,708
General obligation bonds	Nebo Land Partners Project	2,290,000	203,375
General obligation bonds	Park One	565,000	208,500
General obligation bonds	Park One Raid Spur	2,640,000	203,503
General obligation bonds	PRL 2015	2,455,556	333,412
General obligation bonds	Twoson Park Twoson Mursix 2014	3,905,000	338,707
General obligation bonds	Bell Perch Bond	385,000	70,676
Notes and loans payable	Board of Health Lease	120,000	66,000
Notes and loans payable	911 Building	30,000	10,000
Notes and loans payable	Gradall - Highway	63,900	64,501
Totals		<u>\$ 31,631,623</u>	<u>\$ 4,118,326</u>

DELAWARE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2017

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 2,018,476
Infrastructure	141,735,535
Buildings	46,291,286
Improvements other than buildings	2,160,262
Machinery, equipment, and vehicles	26,215,088
Construction in progress	<u>800,000</u>
Total capital assets	<u>\$ 219,220,647</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

Report on Compliance for the 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 its major federal program for the year ended December 31, 2017. The County's major federal program is 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 the County's major federal program 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 the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on the Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2017.

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


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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

DELAWARE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2017

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 Commerce</u>					
State Broadband Data and Development Grant Program Data Sharing Initiative	Indiana Office of Technology	11.558	D-20-13-8366	\$ -	\$ 1,883
Total - Department of Commerce				-	1,883
<u>Department of Justice</u>					
Edward Byrne Memorial Justice Assistance Grant Program 2013 Enhanced Patrols Program 2014 Enhanced Patrols Program	City of Muncie	16.738	2013-DJ-BX-0728 2014-DJ-BX-0812	- -	40 3,321
JAG Grant JAG Grant	Indiana Criminal Justice Institute		2014-DJ-BX-1191 2015-DJ-BX-0820	- -	25,241 11,091
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	39,693
Total - Department of Justice				-	39,693
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction Strong Bridge EDIT Intersection & Gateway Improvements Nebo Rd. TIF Tiger Drive Bridge EDIT Birdge 226 Cumulative Bridge Roundabout EDIT Tillotson Overpass Cumulative Bridge Bridge Inspections Cumulative Bridge Highway Planning and Construction Unified Planning Work Program Highway Planning & Construction Unified Planning Work Program	Indiana Department of Transportation	20.205			
			500078	-	48,968
			501039	-	71,650
			710098	-	45,821
			900990	-	45,152
			1006111	-	156,615
			1382332	-	71,128
			1400281	-	73,726
			17807068	-	365,359
			13803299	-	241
Total - Highway Planning and Construction Cluster				-	878,660
Highway Safety Cluster State and Community Highway Safety	City of Muncie	20.600	D3-17-11109	-	27,235
Alcohol Impaired Driving Countermeasures Incentive Grants I	City of Muncie	20.601	D3-17-11183	-	9,865
Total - Highway Safety Cluster				-	37,100
Total - Department of Transportation				-	915,760
<u>Department of Health and Human Services</u>					
Immunization Cooperative Agreements Immunization Grant	Indiana State Department of Health	93.268	H23IP000723	-	41,308
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074	16565545	-	18,899
Child Support Enforcement Clerk	Indiana Department of Child Services	93.563	1704INCSES 1804INCSES	- -	150,740 25,913
Clerk - Incentive			1604INCSES	-	15,048
Indirect Costs			1704INCSES	-	110,430
Prosecutor			1804INCSES	-	34,922
Prosecutor - Incentive			1704INCSES	-	234,518
Court Costs			1804INCSES	-	72,867
Court - Incentive			1604INCSES	-	16,775
			1704INCSES	-	101,151
			1804INCSES	-	34,074
			1604INCSES	-	21,017
Total - Child Support Enforcement				-	817,455
Maternal and Child Health Services Block Grant to the States Fetal Infant Mortality Review	Indiana State Department of Health	93.994	16518605	-	21,891
Total - Department of Health and Human Services				-	899,553
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants EMA 2016 Performance Grant Emergency Management	Indiana Department of Homeland Security	97.042	38516EMPG000000 EMC-2016-EP-00006	- -	7,500 62,005
Total - Emergency Management Performance Grants				-	69,505
Total - Department of Homeland Security				-	69,505
Total federal awards expended				\$ -	\$ 1,926,394

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, 2017. 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 weakness identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major program:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Program and type of auditor's report issued on compliance for it:

<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
Highway Planning and Construction Cluster	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 2017-001

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. The prior audit finding number was 2016-002.

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 that the County Treasurer had properly reconciled to the County Auditor's office or that the amounts submitted for inclusion in the AFR were accurate. This resulted in an overstatement of \$99,323,584 in receipts and an overstatement of \$105,323,585 in expenditures on the financial statement.
2. County Treasurer's Office: No effective controls were in place to ensure that 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 \$113,627.
3. County Redevelopment Commission: There were no controls established over trust accounts held by the County Redevelopment Commission. There were 14 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 resulted in an overstatement of \$20,880 of cash and investments on the financial statement.

Criteria

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

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

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

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 obtained 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.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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: 2016-001

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION:

AUDITOR STEVEN G. CRAYCRAFT

765-747-7717

STATUS OF AUDIT FINDING:

County Auditor:

Finding 2016-001: 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


Steven G. Craycraft, Auditor
Delaware County, Indiana

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E-mail: scraycraft@co.delaware.in.us



Steven G. Craycraft

Delaware County Auditor

October 31, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING: 2016-002

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION:

AUDITOR STEVEN G. CRAYCRAFT	765-747-7717
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 2016-002:**

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

County Sheriff: **Finding 2016-002**

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.

County Redevelopment Director: **Finding 2016-002**

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

County Treasurer: **Finding 2016-002**

In reference to finding number 2016-002, 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.

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Steven G. Craycraft
Delaware County Auditor

View of Responsible Official:

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

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

Steven G. Craycraft, Auditor
Delaware County, Indiana

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E-mail: scraycraft@co.delaware.in.us



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

A handwritten signature in black ink, appearing to read "S. Craycraft", is written over the printed name and title.

Steven G. Craycraft, Auditor

Delaware County, Indiana

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Steven G. Craycraft
Delaware County Auditor

October 31, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING: 2016-003

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION:

COUNTY HIGHWAY DEPT., ROBERT JESSEE

765-747-7818

STATUS OF AUDIT FINDING:

County Highway Department: Finding 2016-003

The County Highway Department will keep better records of when funds can be expended from a Grant including better internal controls.


Steven G. Craycraft, Auditor
Delaware County, Indiana



Steven G. Craycraft
Delaware County Auditor

FINDING 2017-001:

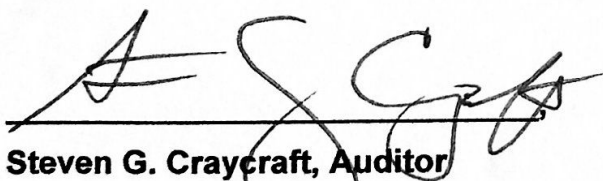
CONTACT PERSON: STEVEN G. CRAYCRAFT, AUDITOR
765-747-7717

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.



Steven G. Craycraft, Auditor
Delaware County, Indiana

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Steven G. Craycraft

Delaware County Auditor

CORRECTIVE ACTION PLAN

FINDING 2017-001

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:

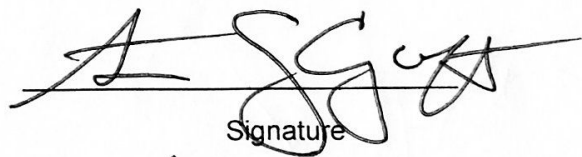
Because the 2016 and 2017 audits were completed at the same time, there was no time available to implement corrective action in 2017 to prevent finding.

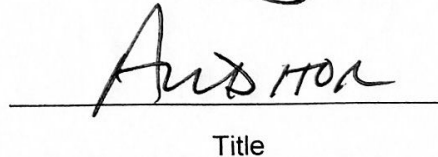
Although supporting hand written notes on documents of phone conversations with SBOA indicate "bi-annual settlement" amounts should be included "Supplemental Annual Financial Report" which caused and overstatement of Receipts and Expenditures.

The settlement amounts were included on the "Supplemental Annual Financial Report" which is the form supplied to the auditor reporting year end financials.

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

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E-mail: scraycraft@co.delaware.in.us



Steven G. Craycraft

Delaware County Auditor

CORRECTIVE ACTION PLAN

FINDING 2017-001

County Treasurer: Outstanding Checks

Contact Person Responsible for the Corrective Action: Ed Carroll

Contact Phone Number: 765-747-7808

Views of Responsible Official:


Because the 2016 and 2017 audits were completed at the same time, there was no time available to implement corrective action in 2017 to prevent finding.

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 hired February 2017 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




Steven G. Craycraft
Delaware County Auditor

FINDING 2017-001:


**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.


Steven G. Craycraft, Auditor
Delaware County, Indiana

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E-mail: scraycraft@co.delaware.in.us**



Steven G. Craycraft
Delaware County Auditor

FINDING 2017-001:

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.

Steven G. Craycraft, Auditor

Delaware County, Indiana

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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/>.