

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DELAWARE COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
09/19/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Steven Craycraft	01-01-15 to 12-31-22
County Treasurer	Edward E. Carroll Jr.	01-01-17 to 12-31-20
Clerk of the Circuit Court	Mike King Rick Spangler	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Ray Dudley Tony Skinner	06-04-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Melanie Marshall	01-01-15 to 12-31-22
President of the Board of County Commissioners	James King Sherry Riggins	01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Ron Quakenbush	01-01-18 to 12-31-19



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, 2018, 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, 2018.

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, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


Other Matters

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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated August 29, 2019, 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

August 29, 2019

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, 2018

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
After Settlement Collections	\$ 3,672,737	\$ 3,800,551	\$ 3,672,737	\$ 3,800,551
Sheriff's Inmate Trust	76,183	707,643	684,708	99,118
Jail Commissary	86,110	269,651	310,350	45,411
Clerk's Trust	454,546	3,664,633	3,710,255	408,924
General	3,328,132	32,198,972	30,543,685	4,983,419
Accident Report	28,637	7,607	19,958	16,286
Campaign Finance Enforcement - County	1,750	-	-	1,750
CEDIT County Share	5,282,656	4,913,746	8,211,989	1,984,413
Child Advocacy	500	-	-	500
City and Town Court Costs	1,993	12,986	13,998	981
Clerk's Records Perpetuation	139,551	51,423	12,400	178,574
Community Corrections	91,300	894,328	841,923	143,705
Community Transition Program	43,297	40,875	12,621	71,551
Congressional School Interest	1,191	218	729	680
Congressional School Principal	18,236	-	-	18,236
Sales Disclosure - County Share	7,294	13,290	11,806	8,778
Cumulative Bridge	4,108,587	2,034,473	3,206,768	2,936,292
Cumulative Building	75,212	420	-	75,632
Drug Free Community	61,506	32,567	30,000	64,073
Electronic Map Generation	77,455	21,089	56,213	42,331
Emergency Planning/Right To Know	27,348	13,999	10,376	30,971
Statewide 911	723,225	869,999	626,715	966,509
Firearms Training	33,832	17,065	32,311	18,586
Health	420,509	758,917	826,445	352,981
Identification Security Protection	14,293	16,893	7,000	24,186
Local Health Maintenance	290,349	72,672	64,336	298,685
Local Road and Street	1,046,162	837,583	1,120,721	763,024
LOIT PUBLIC SAFETY	721,853	2,070,527	1,899,246	893,134
Misdemeanant	251,737	84,954	152,464	184,227
Motor Vehicle Highway	3,016,599	4,955,891	5,888,158	2,084,332
Planning and Zoning Impact	67,074	49,661	80,348	36,387
Plat Book	153,156	31,375	84,263	100,268
Rainy Day	640,834	517,875	549,688	609,021
Reassessment - 2015	250,047	451,548	459,449	242,146
Recorder's Records Perpetuation	501,713	270,982	160,923	611,772
Sex and Violent Offender Administration	12,875	6,646	2,915	16,606
Sheriff's Pension Trust	66,851	146,740	202,367	11,224
Supplemental Public Defender Services	59,936	27,038	14,014	72,960
Surplus Tax	475,548	101,474	158,707	418,315
Surveyor's Corner Perpetuation	100,125	83,540	43,910	139,755
Tax Sale Redemption	13,481	716,595	727,149	2,927
Tax Sale Surplus	1,580,735	2,977,024	1,793,454	2,764,305
Unsafe Building	24,718	-	25	24,693
Court Appointed Special Advocate (CASA)	37,953	217,920	219,888	35,985
GAL/CASA	25	-	-	25
Auditors Ineligible Deductions	290,527	111,638	115,668	286,497
County Elected Officials Training	42,850	16,974	3,927	55,897
RAINY DAY RESTRICTED CUM BRIDGE	67,525	-	67,526	(1)
Juvenile Probation Administrative	79,503	2,208	-	81,711
Supplemental Adult Probation Services	204,138	260,539	196,011	268,666
Supplemental Juvenile Probation Services	24,163	1,691	2,944	22,910
Alternative Dispute Resolution	58,740	9,555	15,687	52,608
Drain Construction/Reconstruction	2,191	-	-	2,191
Drainage Maintenance	1,691,609	625,725	1,046,007	1,271,327
Payroll Clearing	348,589	21,000,772	21,046,654	302,707
Settlement	-	110,636,258	110,636,257	1
Wheel Tax / Surtax Combined	324,632	1,025,875	996,769	353,738
Wheel Tax	2,419	2,499,690	2,501,347	762
CVET Agency	-	606,333	606,333	-
Weed Lien Collections	-	40,480	40,480	-
Sewage Collections	-	351,740	351,740	-
Financial Institution Tax	-	966,233	966,233	-
LIT Property Tax Relief	99,881	5,192,097	5,247,561	44,417
State Fines and Forfeitures	2,060	10,208	10,329	1,939
Infraction Judgements	16,070	202,872	208,050	10,892
Special Death Benefit	638	5,224	5,496	366
Sales Disclosure - State Share	960	13,275	13,035	1,200
Coroners Training & Con't Education	1,208	16,568	16,359	1,417
Interstate Compact - State Share	-	1,129	1,061	68

DELAWARE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments			Cash and Investments 12-31-18
	01-01-18	Receipts	Disbursements	
Mortgage Recording Fees - State Share	975	7,220	7,568	627
DLGF Homestead Property Database	342	754	1,034	62
Sex and Violent Offender Admin - State	42	738	727	53
Child Restraint Violations Fines	50	1,650	1,675	25
Inheritance Tax	89,962	-	-	89,962
Education Plate Fees Agency	450	1,669	1,744	375
Riverboat Revenue Sharing	-	697,074	697,074	-
Innkeepers Tax Collections	42,126	825,716	850,593	17,249
LOIT SPECIAL DISTRIBUTION	13,339	-	-	13,339
LIT Certified Shares	-	12,419,702	12,419,702	-
LIT Public Safety	-	5,174,875	5,174,875	-
LIT EDIT	-	8,307,355	8,307,355	-
93.563 Prosecutor PCA	20,816	21,829	10,280	32,365
93.563 Title IV-D Incentive	130,855	47,351	41,532	136,674
93.563 Prosecutor IV-D Incentive-Post Oct '99	91,561	71,607	64,221	98,947
93.563 Clerk IV-D Incentive-Post Oct '99	41,090	47,351	21,057	67,384
Community Corrections User"s Fees	210,589	969,308	916,173	263,724
Pretrial Diversion	193,127	136,146	156,189	173,084
County Law Enforcement Con"t Ed	29,271	1,097	486	29,882
GAL CASA User"s Fees	565	-	-	565
Jury Fees	10,733	10,522	14,204	7,051
Coroner"s Copy Fees	4,366	336	-	4,702
Co. Offender Transportation	5,481	1,102	-	6,583
EMS Donations	1,355	25	-	1,380
DCHD Donation	986	1,529	-	2,515
Sheriff Donation	46,826	6,450	17,697	35,579
Fallen Heroes Memorial	3,292	210	1,095	2,407
Magna TIF Bond	1,351,149	682,773	99,642	1,934,280
Daleville TIF Bond	426,347	970,766	922,297	474,816
Morrison Road TIF	4,192,228	1,370,667	712,743	4,850,152
Park One TIF	49,077	20,491	33,199	36,369
Magna Industrial TIF	249,993	115,464	19,854	345,603
I-69 TIF	18,245	8,178	8,377	18,046
AG Park TIF	22,531	16,361	8,006	30,886
New Brevini TIF	847,418	249,516	356,904	740,030
Park Brevini TIF	31,516	50,598	776	81,338
Park Save-A-Lot TIF	343,648	281,738	219,471	405,915
Park Twoson TIF	-	414,080	276,721	137,359
Bell Perch TIF	150,463	70,030	86,527	133,966
Midwest Metal TIF	498,932	340,846	152,326	687,452
PLR TIF	920,399	497,210	418,055	999,554
New Twoson TIF	142,630	6,293	145,777	3,146
Nebo Road TIF	460,253	116,577	81,785	495,045
Reserve Brevini Bond	224,256	-	-	224,256
Reserve Bell Perch Bond	33,631	-	1,871	31,760
Employees Benefit Trust	165,929	5,437,454	4,847,031	756,352
Public Health Vaccine	134,823	72,226	78,924	128,125
EMA Hazardous Clean-Up	11,240	3,798	2,285	12,753
Insurance Recovery	92,150	21,097	4,572	108,675
Emergency Management Donations	4,547	10,734	3,545	11,736
Police Equipment	29,113	117,160	130,803	15,470
Drug Abuse Resistance ED	592	-	-	592
EMS Pension Supplement	191,414	126,000	82,651	234,763
EMS Capital Improvement	117,679	245,000	157,121	205,558
Delaware County Fair & Expo	99,476	252,477	282,300	69,653
Animal Welfare	626	-	-	626
County Medical Inmate Care	84,371	21,195	77,992	27,574
EMS Ambulance Replacement	141,601	154,061	147,650	148,012
TMA Audit	78,426	644,946	415,015	308,357
Project Hoosier Safety	65,497	6,000	514	70,983
EMS Medical Supplies	31,165	192,820	185,251	38,734
Delaware County Employee Longevity	214,328	492,793	481,725	225,396
Tax Sale Administration	141,024	77,445	70,420	148,049
Emergency Comm Center Cap Improvement	34,700	-	-	34,700
Security Deposits	22,599	-	-	22,599
CFDA#93.283 NOLBOH	1,771	-	-	1,771
CFDA 16.922 INTERDICTION	244	-	-	244
For Div Dgru Crt Grant	4,695	17,365	9,842	12,218

DELAWARE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-18			12-31-18
Juvenile DUI Grant	(1,317)	40,649	35,144	4,188
Emergency Management Grant	13,291	-	-	13,291
Childhood Obesity Grant	2,095	-	-	2,095
2006 DHS Excerise	5,484	-	-	5,484
CFDA11.558 GIS	717	-	-	717
Local Health Trust	141,293	47,749	33,237	155,805
A6-10-MIN-18 DCHD I	5,510	2,261	-	7,771
Court Administrator Translator	1,533	-	1,195	338
Co. Juv. Pro. Positive Action Program	2,384	-	-	2,384
DTF Imprest	4,937	6,706	5,835	5,808
Sheriff Law Enforcement Continuing Ed	10,322	973	1,958	9,337
Sheriff Seizure	1,706	-	270	1,436
Prosecutor Seizure	89,814	-	29,907	59,907
Probation Trust	2,710	-	-	2,710
Park One Bond and Interest	4,437	240,923	210,500	34,860
Park One Reserve	170,000	2,691	2,691	170,000
Morrison Road Reserve	2	-	2	-
Morrison Road Bond and Interest	4	-	4	-
Park One Capital	27,210	159	27,370	(1)
Morrison Road Capital	1	-	1	-
Park & New Brevini Cost of Issuance	794	5	798	1
Park & New Brevini Reserve	220,179	3,608	2,835	220,952
Nebo Road Construction	132,446	33,326	133,440	32,332
Nebo Road Capitalized Interest	8	-	8	-
Nebo Land Partners	-	275,222	185,248	89,974
CFDA 93.074 Health	(681)	27,036	26,688	(333)
JDAI Grant	15,421	41,064	40,288	16,197
MEDSTAT OFF-RD AMBULANCE	58	-	-	58
Park Twoson Bond 2014	80	339,367	339,193	254
DELPHI CRED	2,232,167	-	384,955	1,847,212
ABB CRED	4,017,925	1,018,663	310,639	4,725,949
CONCENTRIX CORP TIF	217,985	-	154,200	63,785
DALEVILLE SHELL BUILDING	455,000	-	250,000	205,000
DALEVILLE BOND RESERVE	378,861	-	-	378,861
DALEVILLE BOND CAPITAL	139,875	-	104,999	34,876
MORRISON RD RESERVE 2015	453,681	-	-	453,681
MORRISON RD CAPITAL 2015	5,060,732	-	2,513,158	2,547,574
PRL RESERVE 2015	274,500	-	-	274,500
PRL CAPITAL 2015	317,927	-	-	317,927
TAX SALE HOLDING	-	125,945	125,945	-
EMS Overtime Replacement	1,655	4,665	-	6,320
Weights & Measures Fines	1,076	7,800	95	8,781
CFDA#93.074 EB	3,278	-	-	3,278
Park and New Brevini	1,113	144,149	143,500	1,762
CFDA #93.268 IMMUNIZATION GRANT	(19,764)	38,885	29,408	(10,287)
2015 JAG GRANT 2015-DJ-BX-0820	3,831	-	3,831	-
FAMILY COURT PROJECT	35,222	20,138	30,086	25,274
CASA CAPACITY BUILDING GRANT	10,289	32,552	12,809	30,032
DRUG PROSECUTION	131	5,283	-	5,414
GAL/CASA Donation	19,050	26,933	36,135	9,848
Veteran's Affairs Donation	339	14,643	5,741	9,241
EMS Hazmat Supply	18,760	54,000	56,935	15,825
JAG Grant 2016-DJ-BX-0535	12,143	-	7,281	4,862
CASA J-Cat Pilot Project	45,000	-	26,773	18,227
Nebo Rd. Land Partners Bond Fund	-	205,383	205,375	8
Convention & Tourism	375,709	867,940	672,522	571,127
2017-DJ-BX-0562 2017 JAG Sheriff	-	11,797	-	11,797
CFDA #93.586 Juv Crf Family Recovery	-	9,024	9,025	(1)
Bridge St Comm Crossing Grant	-	250,000	-	250,000
Highway St Comm Crossing Grant	-	1,075,760	945,002	130,758
Storm Water	437,869	187,789	96,022	529,636
Storm Water Fines	1,000	200	-	1,200
Totals	\$ 59,260,271	\$ 254,577,537	\$ 256,988,787	\$ 56,849,021

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

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants,

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

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

E. Disbursements

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

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

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

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

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

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

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice : Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

DELAWARE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 these plans may be obtained from the County.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. Reimbursements for expenditures made by the County were not received by December 31, 2018.

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, 2018

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	Campaign Finance Enforcement - County
Cash and investments - beginning	\$ 3,672,737	\$ 76,183	\$ 86,110	\$ 454,546	\$ 3,328,132	\$ 28,637	\$ 1,750
Receipts:							
Taxes	-	-	-	-	16,693,185	-	-
Licenses and permits	-	-	-	-	59,115	-	-
Intergovernmental receipts	-	-	-	-	6,606,029	-	-
Charges for services	-	-	-	-	4,203,447	-	-
Fines and forfeits	-	-	-	-	326,594	7,607	-
Utility fees	-	-	-	-	-	-	-
Other receipts	3,800,551	707,643	269,651	3,664,633	4,310,602	-	-
Total receipts	3,800,551	707,643	269,651	3,664,633	32,198,972	7,607	-
Disbursements:							
Personal services	-	-	-	-	21,021,296	-	-
Supplies	-	-	-	-	958,332	19,958	-
Other services and charges	-	-	-	-	5,850,905	-	-
Debt service - principal and interest	-	-	-	-	1,650,000	-	-
Capital outlay	-	-	-	-	203,961	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	3,672,737	684,708	310,350	3,710,255	859,191	-	-
Total disbursements	3,672,737	684,708	310,350	3,710,255	30,543,685	19,958	-
Excess (deficiency) of receipts over disbursements	127,814	22,935	(40,699)	(45,622)	1,655,287	(12,351)	-
Cash and investments - ending	\$ 3,800,551	\$ 99,118	\$ 45,411	\$ 408,924	\$ 4,983,419	\$ 16,286	\$ 1,750

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CEDIT County Share	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest
Cash and investments - beginning	\$ 5,282,656	\$ 500	\$ 1,993	\$ 139,551	\$ 91,300	\$ 43,297	\$ 1,191
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	4,649,928	-	-	-	894,328	-	-
Charges for services	125,890	-	-	-	-	40,875	-
Fines and forfeits	-	-	12,986	50,990	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	137,928	-	-	433	-	-	218
Total receipts	4,913,746	-	12,986	51,423	894,328	40,875	218
Disbursements:							
Personal services	-	-	-	-	826,771	12,621	-
Supplies	-	-	-	-	5,465	-	-
Other services and charges	8,211,989	-	-	12,400	9,687	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	13,998	-	-	-	729
Total disbursements	8,211,989	-	13,998	12,400	841,923	12,621	729
Excess (deficiency) of receipts over disbursements	(3,298,243)	-	(1,012)	39,023	52,405	28,254	(511)
Cash and investments - ending	\$ 1,984,413	\$ 500	\$ 981	\$ 178,574	\$ 143,705	\$ 71,551	\$ 680

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Building	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 18,236	\$ 7,294	\$ 4,108,587	\$ 75,212	\$ 61,506	\$ 77,455	\$ 27,348
Receipts:							
Taxes	-	-	1,498,544	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	173,945	-	-	-	13,505
Charges for services	-	-	327,584	-	-	-	-
Fines and forfeits	-	13,275	-	-	32,567	21,089	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	15	34,400	420	-	-	494
Total receipts	-	13,290	2,034,473	420	32,567	21,089	13,999
Disbursements:							
Personal services	-	-	1,026,780	-	-	-	-
Supplies	-	-	360,535	-	-	500	811
Other services and charges	-	11,806	115,488	-	30,000	55,713	9,565
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	1,549,765	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	154,200	-	-	-	-
Total disbursements	-	11,806	3,206,768	-	30,000	56,213	10,376
Excess (deficiency) of receipts over disbursements	-	1,484	(1,172,295)	420	2,567	(35,124)	3,623
Cash and investments - ending	\$ 18,236	\$ 8,778	\$ 2,936,292	\$ 75,632	\$ 64,073	\$ 42,331	\$ 30,971

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Statewide 911	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT PUBLIC SAFETY
Cash and investments - beginning	\$ 723,225	\$ 33,832	\$ 420,509	\$ 14,293	\$ 290,349	\$ 1,046,162	\$ 721,853
Receipts:							
Taxes	-	-	342,228	-	-	-	-
Licenses and permits	-	-	184,375	-	-	-	-
Intergovernmental receipts	-	-	39,724	-	72,672	837,583	2,070,527
Charges for services	869,999	-	192,346	-	-	-	-
Fines and forfeits	-	17,015	-	16,893	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	50	244	-	-	-	-
Total receipts	869,999	17,065	758,917	16,893	72,672	837,583	2,070,527
Disbursements:							
Personal services	519,173	-	698,129	-	33,872	-	1,885,843
Supplies	-	32,311	13,030	-	30	1,049,655	10,103
Other services and charges	68,625	-	101,079	7,000	30,434	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	24,917	-	407	-	-	71,066	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	14,000	-	13,800	-	-	-	3,300
Total disbursements	626,715	32,311	826,445	7,000	64,336	1,120,721	1,899,246
Excess (deficiency) of receipts over disbursements	243,284	(15,246)	(67,528)	9,893	8,336	(283,138)	171,281
Cash and investments - ending	\$ 966,509	\$ 18,586	\$ 352,981	\$ 24,186	\$ 298,685	\$ 763,024	\$ 893,134

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Misdemeanant	Motor Vehicle Highway	Planning and Zoning Impact	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 251,737	\$ 3,016,599	\$ 67,074	\$ 153,156	\$ 640,834	\$ 250,047	\$ 501,713
Receipts:							
Taxes	-	-	-	-	-	404,451	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	84,954	4,868,767	-	-	-	46,947	-
Charges for services	-	-	-	-	-	-	270,982
Fines and forfeits	-	-	-	31,375	17,875	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	87,124	49,661	-	500,000	150	-
Total receipts	84,954	4,955,891	49,661	31,375	517,875	451,548	270,982
Disbursements:							
Personal services	7,150	2,193,712	-	68,163	-	56,622	94,217
Supplies	53,147	1,833,076	106	-	-	907	-
Other services and charges	10,189	919,219	80,143	15,000	32,276	401,920	12,896
Debt service - principal and interest	-	-	-	-	17,403	-	-
Capital outlay	81,978	366,431	99	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	575,720	-	1,100	500,009	-	53,810
Total disbursements	152,464	5,888,158	80,348	84,263	549,688	459,449	160,923
Excess (deficiency) of receipts over disbursements	(67,510)	(932,267)	(30,687)	(52,888)	(31,813)	(7,901)	110,059
Cash and investments - ending	\$ 184,227	\$ 2,084,332	\$ 36,387	\$ 100,268	\$ 609,021	\$ 242,146	\$ 611,772

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 12,875	\$ 66,851	\$ 59,936	\$ 475,548	\$ 100,125	\$ 13,481	\$ 1,580,735
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	7,938	-	83,540	-	-
Fines and forfeits	6,646	146,740	19,034	365	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	66	101,109	-	716,595	2,977,024
Total receipts	6,646	146,740	27,038	101,474	83,540	716,595	2,977,024
Disbursements:							
Personal services	-	202,367	5,736	-	43,910	-	-
Supplies	1,697	-	3,899	-	-	-	-
Other services and charges	1,218	-	4,379	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	158,707	-	727,149	1,793,454
Total disbursements	2,915	202,367	14,014	158,707	43,910	727,149	1,793,454
Excess (deficiency) of receipts over disbursements	3,731	(55,627)	13,024	(57,233)	39,630	(10,554)	1,183,570
Cash and investments - ending	\$ 16,606	\$ 11,224	\$ 72,960	\$ 418,315	\$ 139,755	\$ 2,927	\$ 2,764,305

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Unsafe Building	Court Appointed Special Advocate (CASA)	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	RAINY DAY RESTRICTED CUM BRIDGE	Juvenile Probation Administrative
Cash and investments - beginning	\$ 24,718	\$ 37,953	\$ 25	\$ 290,527	\$ 42,850	\$ 67,525	\$ 79,503
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	7,672	-	-	-	-	-
Charges for services	-	55,027	-	-	-	-	-
Fines and forfeits	-	-	-	111,638	38	-	2,208
Utility fees	-	-	-	-	-	-	-
Other receipts	-	155,221	-	-	16,936	-	-
Total receipts	-	217,920	-	111,638	16,974	-	2,208
Disbursements:							
Personal services	-	139,855	-	5,877	-	-	-
Supplies	-	7,325	-	-	-	-	-
Other services and charges	25	16,481	-	56,696	3,927	33,763	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	27,917	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	56,227	-	25,178	-	33,763	-
Total disbursements	25	219,888	-	115,668	3,927	67,526	-
Excess (deficiency) of receipts over disbursements	(25)	(1,968)	-	(4,030)	13,047	(67,526)	2,208
Cash and investments - ending	\$ 24,693	\$ 35,985	\$ 25	\$ 286,497	\$ 55,897	\$ (1)	\$ 81,711

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	Drain Construction/Reconstruction	Drainage Maintenance	Payroll Clearing
Cash and investments - beginning	\$ 204,138	\$ 24,163	\$ 58,740	\$ 2,191	\$ 1,691,609	\$ 348,589
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	577,940	-
Fines and forfeits	259,832	1,691	9,555	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	707	-	-	-	47,785	21,000,772
Total receipts	260,539	1,691	9,555	-	625,725	21,000,772
Disbursements:						
Personal services	191,588	-	-	-	-	21,046,654
Supplies	3,142	1,296	-	-	160,528	-
Other services and charges	346	1,648	15,687	-	870,833	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	935	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	14,646	-
Total disbursements	196,011	2,944	15,687	-	1,046,007	21,046,654
Excess (deficiency) of receipts over disbursements	64,528	(1,253)	(6,132)	-	(420,282)	(45,882)
Cash and investments - ending	\$ 268,666	\$ 22,910	\$ 52,608	\$ 2,191	\$ 1,271,327	\$ 302,707

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Settlement	Wheel Tax / Surtax Combined	Wheel Tax	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ 324,632	\$ 2,419	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	92,598,042	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	11,274,473	1,025,875	2,499,690	606,333	-	-	966,233
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	6,763,443	-	-	-	40,480	351,740	-
Utility fees	-	-	-	-	-	-	-
Other receipts	300	-	-	-	-	-	-
Total receipts	110,636,258	1,025,875	2,499,690	606,333	40,480	351,740	966,233
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	996,769	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	110,636,257	-	2,501,347	606,333	40,480	351,740	966,233
Total disbursements	110,636,257	996,769	2,501,347	606,333	40,480	351,740	966,233
Excess (deficiency) of receipts over disbursements	1	29,106	(1,657)	-	-	-	-
Cash and investments - ending	\$ 1	\$ 353,738	\$ 762	\$ -	\$ -	\$ -	\$ -

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LIT Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share
Cash and investments - beginning	\$ 99,881	\$ 2,060	\$ 16,070	\$ 638	\$ 960	\$ 1,208	\$ -
Receipts:							
Taxes	5,192,097	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	10,208	202,872	5,224	13,275	16,568	1,129
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>5,192,097</u>	<u>10,208</u>	<u>202,872</u>	<u>5,224</u>	<u>13,275</u>	<u>16,568</u>	<u>1,129</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	<u>5,247,561</u>	<u>10,329</u>	<u>208,050</u>	<u>5,496</u>	<u>13,035</u>	<u>16,359</u>	<u>1,061</u>
Total disbursements	<u>5,247,561</u>	<u>10,329</u>	<u>208,050</u>	<u>5,496</u>	<u>13,035</u>	<u>16,359</u>	<u>1,061</u>
Excess (deficiency) of receipts over disbursements	<u>(55,464)</u>	<u>(121)</u>	<u>(5,178)</u>	<u>(272)</u>	<u>240</u>	<u>209</u>	<u>68</u>
Cash and investments - ending	<u>\$ 44,417</u>	<u>\$ 1,939</u>	<u>\$ 10,892</u>	<u>\$ 366</u>	<u>\$ 1,200</u>	<u>\$ 1,417</u>	<u>\$ 68</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 975	\$ 342	\$ 42	\$ 50	\$ 89,962	\$ 450	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,669	697,074
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	7,220	754	738	1,650	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>7,220</u>	<u>754</u>	<u>738</u>	<u>1,650</u>	<u>-</u>	<u>1,669</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	7,568	1,034	727	1,675	-	1,744	697,074
Total disbursements	<u>7,568</u>	<u>1,034</u>	<u>727</u>	<u>1,675</u>	<u>-</u>	<u>1,744</u>	<u>697,074</u>
Excess (deficiency) of receipts over disbursements	<u>(348)</u>	<u>(280)</u>	<u>11</u>	<u>(25)</u>	<u>-</u>	<u>(75)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 627</u>	<u>\$ 62</u>	<u>\$ 53</u>	<u>\$ 25</u>	<u>\$ 89,962</u>	<u>\$ 375</u>	<u>\$ -</u>

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Innkeepers Tax Collections	LOIT SPECIAL DISTRIBUTION	LIT Certified Shares	LIT Public Safety	LIT EDIT	93.563 Prosecutor PCA	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 42,126	\$ 13,339	\$ -	\$ -	\$ -	\$ 20,816	\$ 130,855
Receipts:							
Taxes	825,716	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	12,419,702	5,174,875	8,307,355	-	-
Charges for services	-	-	-	-	-	21,829	47,351
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	825,716	-	12,419,702	5,174,875	8,307,355	21,829	47,351
Disbursements:							
Personal services	-	-	-	-	-	-	23,075
Supplies	-	-	-	-	-	-	448
Other services and charges	-	-	-	-	-	10,280	3,009
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	850,593	-	12,419,702	5,174,875	8,307,355	-	15,000
Total disbursements	850,593	-	12,419,702	5,174,875	8,307,355	10,280	41,532
Excess (deficiency) of receipts over disbursements	(24,877)	-	-	-	-	11,549	5,819
Cash and investments - ending	\$ 17,249	\$ 13,339	\$ -	\$ -	\$ -	\$ 32,365	\$ 136,674

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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	GAL CASA User's Fees	Jury Fees
Cash and investments - beginning	\$ 91,561	\$ 41,090	\$ 210,589	\$ 193,127	\$ 29,271	\$ 565	\$ 10,733
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	71,236	47,351	-	-	-	-	-
Fines and forfeits	-	-	930,663	136,146	1,097	-	10,161
Utility fees	-	-	-	-	-	-	-
Other receipts	371	-	38,645	-	-	-	361
Total receipts	71,607	47,351	969,308	136,146	1,097	-	10,522
Disbursements:							
Personal services	56,340	8,327	451,279	124,526	-	-	-
Supplies	780	4,409	36,058	4,172	-	-	-
Other services and charges	7,101	8,283	400,140	8,357	-	-	14,204
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	3,677	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	38	25,019	19,134	486	-	-
Total disbursements	64,221	21,057	916,173	156,189	486	-	14,204
Excess (deficiency) of receipts over disbursements	7,386	26,294	53,135	(20,043)	611	-	(3,682)
Cash and investments - ending	\$ 98,947	\$ 67,384	\$ 263,724	\$ 173,084	\$ 29,882	\$ 565	\$ 7,051

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Coroner's Copy Fees	Co. Offender Transportation	EMS Donations	DCHD Donation	Sheriff Donation	Fallen Heroes Memorial	Magna TIF Bond
Cash and investments - beginning	\$ 4,366	\$ 5,481	\$ 1,355	\$ 986	\$ 46,826	\$ 3,292	\$ 1,351,149
Receipts:							
Taxes	-	-	-	-	-	-	682,773
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	336	1,102	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	25	1,529	6,450	210	-
Total receipts	336	1,102	25	1,529	6,450	210	682,773
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	15,541	-	-
Other services and charges	-	-	-	-	2,156	1,095	80,434
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	19,208
Total disbursements	-	-	-	-	17,697	1,095	99,642
Excess (deficiency) of receipts over disbursements	336	1,102	25	1,529	(11,247)	(885)	583,131
Cash and investments - ending	\$ 4,702	\$ 6,583	\$ 1,380	\$ 2,515	\$ 35,579	\$ 2,407	\$ 1,934,280

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Daleville TIF Bond	Morrison Road TIF	Park One TIF	Magna Industrial TIF	I-69 TIF	AG Park TIF	New Brevini TIF
Cash and investments - beginning	\$ 426,347	\$ 4,192,228	\$ 49,077	\$ 249,993	\$ 18,245	\$ 22,531	\$ 847,418
Receipts:							
Taxes	799,641	1,217,853	20,491	115,464	8,178	16,361	247,307
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	1,875	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	171,125	150,939	-	-	-	-	2,209
Total receipts	970,766	1,370,667	20,491	115,464	8,178	16,361	249,516
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	919,666	712,465	33,199	19,854	8,377	8,006	356,904
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,631	278	-	-	-	-	-
Total disbursements	922,297	712,743	33,199	19,854	8,377	8,006	356,904
Excess (deficiency) of receipts over disbursements	48,469	657,924	(12,708)	95,610	(199)	8,355	(107,388)
Cash and investments - ending	\$ 474,816	\$ 4,850,152	\$ 36,369	\$ 345,603	\$ 18,046	\$ 30,886	\$ 740,030

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Park Brevini TIF	Park Save-A-Lot TIF	Park Twoson TIF	Bell Perch TIF	Midwest Metal TIF	PLR TIF	New Twoson TIF
Cash and investments - beginning	\$ 31,516	\$ 343,648	\$ -	\$ 150,463	\$ 498,932	\$ 920,399	\$ 142,630
Receipts:							
Taxes	50,598	281,738	414,080	70,030	340,846	497,210	6,293
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	50,598	281,738	414,080	70,030	340,846	497,210	6,293
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	776	219,471	276,721	86,527	152,326	418,055	6,415
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	139,362
Total disbursements	776	219,471	276,721	86,527	152,326	418,055	145,777
Excess (deficiency) of receipts over disbursements	49,822	62,267	137,359	(16,497)	188,520	79,155	(139,484)
Cash and investments - ending	\$ 81,338	\$ 405,915	\$ 137,359	\$ 133,966	\$ 687,452	\$ 999,554	\$ 3,146

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Nebo Road TIF	Reserve Brevini Bond	Reserve Bell Perch Bond	Employees Benefit Trust	Public Health Vaccine	EMA Hazardous Clean-Up	Insurance Recovery
Cash and investments - beginning	\$ 460,253	\$ 224,256	\$ 33,631	\$ 165,929	\$ 134,823	\$ 11,240	\$ 92,150
Receipts:							
Taxes	114,567	-	-	-	-	-	-
Licenses and permits	-	-	-	-	71,166	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	2,010	-	-	5,437,454	1,060	3,798	21,097
Total receipts	116,577	-	-	5,437,454	72,226	3,798	21,097
Disbursements:							
Personal services	-	-	-	4,847,031	-	-	-
Supplies	-	-	-	-	75,918	-	-
Other services and charges	29,543	-	1,871	-	3,006	1,879	4,572
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	52,242	-	-	-	-	406	-
Total disbursements	81,785	-	1,871	4,847,031	78,924	2,285	4,572
Excess (deficiency) of receipts over disbursements	34,792	-	(1,871)	590,423	(6,698)	1,513	16,525
Cash and investments - ending	\$ 495,045	\$ 224,256	\$ 31,760	\$ 756,352	\$ 128,125	\$ 12,753	\$ 108,675

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Emergency Management Donations	Police Equipment	Drug Abuse Resistance ED	EMS Pension Supplement	EMS Capital Improvement	Delaware County Fair & Expo	Animal Welfare
Cash and investments - beginning	\$ 4,547	\$ 29,113	\$ 592	\$ 191,414	\$ 117,679	\$ 99,476	\$ 626
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	135,163	-
Fines and forfeits	-	117,160	-	126,000	240,000	111,741	-
Utility fees	-	-	-	-	-	-	-
Other receipts	10,734	-	-	-	5,000	5,573	-
Total receipts	10,734	117,160	-	126,000	245,000	252,477	-
Disbursements:							
Personal services	-	-	-	82,651	26,766	6,341	-
Supplies	3,545	122,939	-	-	17,868	12,035	-
Other services and charges	-	7,864	-	-	14,079	238,639	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	98,408	13,902	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	11,383	-
Total disbursements	3,545	130,803	-	82,651	157,121	282,300	-
Excess (deficiency) of receipts over disbursements	7,189	(13,643)	-	43,349	87,879	(29,823)	-
Cash and investments - ending	\$ 11,736	\$ 15,470	\$ 592	\$ 234,763	\$ 205,558	\$ 69,653	\$ 626

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	County Medical Inmate Care	EMS Ambulance Replacement	TMA Audit	Project Hoosier Safety	EMS Medical Supplies	Delaware County Employee Longevity	Tax Sale Administration
Cash and investments - beginning	\$ 84,371	\$ 141,601	\$ 78,426	\$ 65,497	\$ 31,165	\$ 214,328	\$ 141,024
Receipts:							
Taxes	-	-	515,006	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	21,195	154,061	-	6,000	192,000	-	77,445
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	129,940	-	820	492,793	-
Total receipts	21,195	154,061	644,946	6,000	192,820	492,793	77,445
Disbursements:							
Personal services	-	-	-	-	-	481,725	-
Supplies	-	-	-	-	184,811	-	-
Other services and charges	77,992	-	-	514	-	-	70,420
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	147,650	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	415,015	-	440	-	-
Total disbursements	77,992	147,650	415,015	514	185,251	481,725	70,420
Excess (deficiency) of receipts over disbursements	(56,797)	6,411	229,931	5,486	7,569	11,068	7,025
Cash and investments - ending	\$ 27,574	\$ 148,012	\$ 308,357	\$ 70,983	\$ 38,734	\$ 225,396	\$ 148,049

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Emergency Comm Center Cap Improvement	Security Deposits	CFDA#93.283 NOLBOH	CFDA 16.922 INTERDICTION	For Div Dgru Crt Grant	Juvenile DUI Grant	Emergency Management Grant
Cash and investments - beginning	\$ 34,700	\$ 22,599	\$ 1,771	\$ 244	\$ 4,695	\$ (1,317)	\$ 13,291
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	17,365	40,649	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	17,365	40,649	-
Disbursements:							
Personal services	-	-	-	-	-	35,144	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	9,842	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	9,842	35,144	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	7,523	5,505	-
Cash and investments - ending	\$ 34,700	\$ 22,599	\$ 1,771	\$ 244	\$ 12,218	\$ 4,188	\$ 13,291

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Childhood Obesity Grant	2006 DHS Exercise	CFDA11.558 GIS	Local Health Trust	A6-10-MIN-18 DCHD I	Court Administrator Translator
Cash and investments - beginning	\$ 2,095	\$ 5,484	\$ 717	\$ 141,293	\$ 5,510	\$ 1,533
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	47,749	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	2,261	-
Total receipts	-	-	-	47,749	2,261	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	2,354	-	-
Other services and charges	-	-	-	30,883	-	1,195
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	33,237	-	1,195
Excess (deficiency) of receipts over disbursements	-	-	-	14,512	2,261	(1,195)
Cash and investments - ending	\$ 2,095	\$ 5,484	\$ 717	\$ 155,805	\$ 7,771	\$ 338

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Co. Juv. Pro. Positive Action Program	DTF Imprest	Sheriff Law Enforcement Continuing Ed	Sheriff Seizure	Prosecutor Seizure	Probation Trust
Cash and investments - beginning	\$ 2,384	\$ 4,937	\$ 10,322	\$ 1,706	\$ 89,814	\$ 2,710
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	973	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	6,706	-	-	-	-
Total receipts	-	6,706	973	-	-	-
Disbursements:						
Personal services	-	-	1,251	-	-	-
Supplies	-	-	222	270	8,553	-
Other services and charges	-	-	485	-	21,354	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	5,835	-	-	-	-
Total disbursements	-	5,835	1,958	270	29,907	-
Excess (deficiency) of receipts over disbursements	-	871	(985)	(270)	(29,907)	-
Cash and investments - ending	\$ 2,384	\$ 5,808	\$ 9,337	\$ 1,436	\$ 59,907	\$ 2,710

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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	\$ 4,437	\$ 170,000	\$ 2	\$ 4	\$ 27,210	\$ 1
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	240,923	2,691	-	-	159	-
Total receipts	240,923	2,691	-	-	159	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	210,500	2,691	2	4	27,370	1
Total disbursements	210,500	2,691	2	4	27,370	1
Excess (deficiency) of receipts over disbursements	30,423	-	(2)	(4)	(27,211)	(1)
Cash and investments - ending	\$ 34,860	\$ 170,000	\$ -	\$ -	\$ (1)	\$ -

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Park & New Brevini Cost of Issuance	Park & New Brevini Reserve	Nebo Road Construction	Nebo Road Capitalized Interest	Nebo Land Partners	CFDA 93.074 Health
Cash and investments - beginning	\$ 794	\$ 220,179	\$ 132,446	\$ 8	\$ -	\$ (681)
Receipts:						
Taxes	-	-	-	-	275,222	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	27,036
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	5	3,608	33,326	-	-	-
Total receipts	5	3,608	33,326	-	275,222	27,036
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	22,687
Other services and charges	-	-	-	-	185,248	4,001
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	798	2,835	133,440	8	-	-
Total disbursements	798	2,835	133,440	8	185,248	26,688
Excess (deficiency) of receipts over disbursements	(793)	773	(100,114)	(8)	89,974	348
Cash and investments - ending	\$ 1	\$ 220,952	\$ 32,332	\$ -	\$ 89,974	\$ (333)

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	JDAI Grant	MEDSTAT OFF-RD AMBULANCE	Park Twoson Bond 2014	DELPHI CRED	ABB CRED	CONCENTRIX CORP TIF	DALEVILLE SHELL BUILDING
Cash and investments - beginning	\$ 15,421	\$ 58	\$ 80	\$ 2,232,167	\$ 4,017,925	\$ 217,985	\$ 455,000
Receipts:							
Taxes	-	-	-	-	1,000,000	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	41,064	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	339,367	-	18,663	-	-
Total receipts	41,064	-	339,367	-	1,018,663	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	239	-	-	-	-	-	-
Other services and charges	40,049	-	-	384,955	310,639	154,200	250,000
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	339,193	-	-	-	-
Total disbursements	40,288	-	339,193	384,955	310,639	154,200	250,000
Excess (deficiency) of receipts over disbursements	776	-	174	(384,955)	708,024	(154,200)	(250,000)
Cash and investments - ending	\$ 16,197	\$ 58	\$ 254	\$ 1,847,212	\$ 4,725,949	\$ 63,785	\$ 205,000

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	DALEVILLE BOND RESERVE	DALEVILLE BOND CAPITAL	MORRISON RD RESERVE 2015	MORRISON RD CAPITAL 2015	PRL RESERVE 2015	PRL CAPITAL 2015	TAX SALE HOLDING
Cash and investments - beginning	\$ 378,861	\$ 139,875	\$ 453,681	\$ 5,060,732	\$ 274,500	\$ 317,927	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	125,945
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	125,945
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	104,999	-	2,513,158	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	125,945
Total disbursements	-	104,999	-	2,513,158	-	-	125,945
Excess (deficiency) of receipts over disbursements	-	(104,999)	-	(2,513,158)	-	-	-
Cash and investments - ending	\$ 378,861	\$ 34,876	\$ 453,681	\$ 2,547,574	\$ 274,500	\$ 317,927	\$ -

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	EMS Overtime Replacement	Weights & Measures Fines	CFDA#93.074 EB	Park and New Brevini	CFDA #93.268 IMMUNIZATION GRANT	2015 JAG GRANT 2015-DJ-BX-0820
Cash and investments - beginning	\$ 1,655	\$ 1,076	\$ 3,278	\$ 1,113	\$ (19,764)	\$ 3,831
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	38,885	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	4,665	7,800	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	144,149	-	-
Total receipts	4,665	7,800	-	144,149	38,885	-
Disbursements:						
Personal services	-	-	-	-	23,261	3,831
Supplies	-	95	-	-	1,809	-
Other services and charges	-	-	-	-	4,338	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	143,500	-	-
Total disbursements	-	95	-	143,500	29,408	3,831
Excess (deficiency) of receipts over disbursements	4,665	7,705	-	649	9,477	(3,831)
Cash and investments - ending	\$ 6,320	\$ 8,781	\$ 3,278	\$ 1,762	\$ (10,287)	\$ -

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	FAMILY COURT PROJECT	CASA CAPACITY BUILDING GRANT	DRUG PROSECUTION	GAL/CASA Donation	Veteran's Affairs Donation	EMS Hazmat Supply
Cash and investments - beginning	\$ 35,222	\$ 10,289	\$ 131	\$ 19,050	\$ 339	\$ 18,760
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	20,138	32,552	5,283	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	54,000
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	26,933	14,643	-
Total receipts	20,138	32,552	5,283	26,933	14,643	54,000
Disbursements:						
Personal services	-	10,892	-	7,120	-	-
Supplies	62	-	-	1,200	-	47,656
Other services and charges	23,714	1,917	-	27,815	3,727	7,569
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,710
Utility operating expenses	-	-	-	-	-	-
Other disbursements	6,310	-	-	-	2,014	-
Total disbursements	30,086	12,809	-	36,135	5,741	56,935
Excess (deficiency) of receipts over disbursements	(9,948)	19,743	5,283	(9,202)	8,902	(2,935)
Cash and investments - ending	\$ 25,274	\$ 30,032	\$ 5,414	\$ 9,848	\$ 9,241	\$ 15,825

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	JAG Grant 2016-DJ-BX-0535	CASA J-Cat Pilot Project	Nebo Rd. Land Partners Bond Fund	Convention & Tourism	2017-DJ-BX-0562 2017 JAG Sheriff	CFDA #93.586 Juv Crt Family Recovery
Cash and investments - beginning	\$ 12,143	\$ 45,000	\$ -	\$ 375,709	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	11,797	-
Charges for services	-	-	-	-	-	9,024
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	205,383	867,940	-	-
Total receipts	-	-	205,383	867,940	11,797	9,024
Disbursements:						
Personal services	7,281	16,521	-	-	-	-
Supplies	-	-	-	-	-	2,213
Other services and charges	-	2,478	-	-	-	4,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	7,774	-	-	-	2,812
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	205,375	672,522	-	-
Total disbursements	7,281	26,773	205,375	672,522	-	9,025
Excess (deficiency) of receipts over disbursements	(7,281)	(26,773)	8	195,418	11,797	(1)
Cash and investments - ending	\$ 4,862	\$ 18,227	\$ 8	\$ 571,127	\$ 11,797	\$ (1)

DELAWARE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Bridge St Comm Crossing Grant	Highway St Comm Crossing Grant	Storm Water	Storm Water Fines	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 437,869	\$ 1,000	\$ 59,260,271
Receipts:					
Taxes	-	-	-	-	124,227,921
Licenses and permits	-	-	-	-	314,656
Intergovernmental receipts	-	-	-	-	63,595,342
Charges for services	125,000	537,880	-	-	7,779,313
Fines and forfeits	-	-	-	-	10,839,804
Utility fees	-	-	187,749	200	187,949
Other receipts	125,000	537,880	40	-	47,632,552
Total receipts	250,000	1,075,760	187,789	200	254,577,537
Disbursements:					
Personal services	-	-	-	-	56,293,698
Supplies	-	-	-	-	6,078,506
Other services and charges	-	945,002	-	-	26,227,105
Debt service - principal and interest	-	-	-	-	1,667,403
Capital outlay	-	-	-	-	2,603,409
Utility operating expenses	-	-	78,778	-	78,778
Other disbursements	-	-	17,244	-	164,039,888
Total disbursements	-	945,002	96,022	-	256,988,787
Excess (deficiency) of receipts over disbursements	250,000	130,758	91,767	200	(2,411,250)
Cash and investments - ending	\$ 250,000	\$ 130,758	\$ 529,636	\$ 1,200	\$ 56,849,021

DELAWARE COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Storm Water	\$ 1,472	\$ -
Governmental activities	<u>1,245,188</u>	<u>7,439,855</u>
Totals	<u>\$ 1,246,660</u>	<u>\$ 7,439,855</u>

DELAWARE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	Brevini Wind	\$ 1,990,000	\$ 148,875
General obligation bonds	Daleville 2015	3,994,700	379,968
General obligation bonds	EDIT 2013	1,890,000	971,465
General obligation bonds	EDIT 2014	4,260,000	392,345
General obligation bonds	Mid West Metal	420,000	145,000
General obligation bonds	Morrison Road 2015	4,833,333	569,208
General obligation bonds	Nebo Land Partners Project	2,200,000	208,750
General obligation bonds	Park One	385,000	207,400
General obligation bonds	Park One Raid Spur	2,565,000	209,705
General obligation bonds	PRL 2015	2,266,667	323,929
General obligation bonds	Twoson Park Twoson Mursix 2014	3,750,000	351,107
General obligation bonds	Bell Perch Bond	295,000	64,823
Notes and loans payable	Board of Health Lease	48,000	48,000
Notes and loans payable	911 Building	20,000	10,000
Notes and loans payable	Gradall - Highway	-	-
Total governmental activities		<u>28,917,700</u>	<u>4,030,575</u>
Totals		<u>\$ 28,917,700</u>	<u>\$ 4,030,575</u>

DELAWARE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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	151,240,205
Buildings	46,412,029
Improvements other than buildings	2,160,262
Machinery, equipment, and vehicles	28,136,103
Construction in progress	<u>4,700,000</u>
Total capital assets	<u>\$ 234,667,075</u>

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/>.