

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
ST. JOSEPH COUNTY, INDIANA
January 1, 2015 to December 31, 2015



FILED
09/29/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Michael J. Hamann	01-01-15 to 12-31-18
County Treasurer	Michael J. Kruk	01-01-13 to 12-31-16
Clerk of the Circuit Court	Terri J. Rethlake	01-01-15 to 12-31-18
County Sheriff	Michael D. Grzegorek	01-01-15 to 12-31-18
County Recorder	Phillip Dotson	01-01-13 to 12-31-16
President of the Board of County Commissioners	Andrew Kostielney	01-01-15 to 12-31-16
President of the County Council	Rafael Morton	01-01-15 to 12-31-16



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF ST. JOSEPH COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of St. Joseph County (County), which comprises the financial position and results of operations for the year ended December 31, 2015, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (Indiana Code 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 of 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 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2015.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) 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 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 August 24, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

August 24, 2016



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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 ST. JOSEPH 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 St. Joseph County (County), which comprises the financial position and results of operations for the year ended December 31, 2015, and the related notes to the financial statement, and have issued our report thereon dated August 24, 2016, 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 entity's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2015-001 and 2015-002 that we consider to be material weaknesses.

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

Compliance and Other Matters

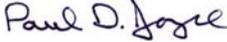
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

St. Joseph County's Response to Findings

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

August 24, 2016

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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.

ST. JOSEPH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Treasurer After Settlement Collections	\$ 9,615,625	\$ 9,331,459	\$ 9,615,625	\$ 9,331,459
Sheriff's Inmate Trust & Unclaimed	169,369	1,047,166	1,039,212	177,323
JJC Detention Trust	2,073	2,142	2,134	2,081
Jail Commissary	135,135	161,018	113,571	182,582
Clerk Trust/Investment	1,255	3,396	-	4,651
County General	9,829,891	57,202,387	58,025,655	9,006,623
Accident Reports Sheriff	43,643	39,165	5,796	77,012
Public Housing Authority	28,180	23,954	23,954	28,180
Tax Sale Clearing	2,153	3,159,950	3,159,950	2,153
City/Town Court Cost	188,856	59,182	-	248,038
Clerks Record Perpetuation	90,227	123,134	70,341	143,020
County C.O.I.T. Dist. Fund	1,064,145	10,765,230	10,600,281	1,229,094
Community Based Corrections	210,234	26,041	39,345	196,930
Community Transition Program	22,475	8,804	31,278	1
Animal License Fee (Dog Tax)	35,366	-	-	35,366
County Disclosure Fees	405,590	27,300	43,235	389,655
Cumulative Bridge	1,358,813	818,984	901,661	1,276,136
Cum Capital Devlpmnt Fund	2,395,057	1,423,586	1,958,185	1,860,458
County Drug Free Fund	118,234	82,254	59,421	141,067
Local Emergency Planning Fund	4,313	8,961	4,755	8,519
St Joseph Co. Em.Tel.Sys.Fund	308,455	-	125,510	182,945
Enhanced Access Fee	471,904	62,417	62,499	471,822
Firearms Training & Police Ed.	165,246	56,685	2,537	219,394
General Drain Impr	(66,420)	83,382	253,565	(236,603)
County Health	(499,646)	3,391,183	2,400,780	490,757
SJC Ident. Security Protection	5,503	17,627	-	23,130
Excess Levy Fund	84,095	-	-	84,095
Local Roads & Streets	1,542,077	1,566,258	1,955,573	1,152,762
Major Cumulative Bridge	671,848	1,384,101	1,375,646	680,303
Local Major Moves Const. Fund	1,059,713	2,335,410	2,879,375	515,748
County Highway	2,203,590	6,559,655	5,919,393	2,843,852
Park & Recr Capital	87,688	23,203	-	110,891
Park & Recr Non Reverting	231,722	311,147	359,334	183,535
Plat Book Maint. Fund	228,161	62,805	37,450	253,516
County Rainy Day Fund	6,288,978	-	-	6,288,978
2017 Cum Reassessment	1,627,493	820,047	801,902	1,645,638
Recorder Perpetuation	1,035,286	222,854	215,906	1,042,234
Co Police Pension Trust	243,818	232,690	-	476,508
Surplus Tax	423,216	384,615	521,956	285,875
Surveyor Corner Fund	44,153	49,830	42,676	51,307
Tax Sale Redemption	64,300	1,198,608	1,189,972	72,936
Tax Sale Surplus	2,347,859	2,370,978	2,757,264	1,961,573
Special Vehicle Inspection	11,144	3,160	3,951	10,353
GAL/CASA Program	359,249	184,922	161,486	382,685
H.A.V.A. 102 Funds	790,242	-	-	790,242
Ineligible Deductions Fund	474,972	776,942	621,056	630,858
Co Elected Ofcls Training Fund	55,442	17,627	2,182	70,887
Park & Recreation Fund	204,580	1,430,533	1,579,863	55,250
Statewide 9-1-1 Fund	4,405,239	2,891,719	3,435,486	3,861,472
Adult Probation Fees	289,790	129,550	123,214	296,126
Juvenile Probation Fees	195,385	71,625	207,574	59,436
Problem Solving Court Fee	1,703,616	318,470	239,355	1,782,731
Drainage Maintenance	1,660,622	657,864	411,358	1,907,128
Portage Manor Fund	2,457,185	2,173,357	2,472,238	2,158,304
Park & Recr Gift & Grant	144,317	39,131	9,781	173,667
Wyatt Economic Dev Area #1	6,440,078	1,188,253	594,640	7,033,691
Redv Bnd 2001 Refin Bond 2010	782,918	1,242,099	3,101,100	(1,076,083)
County Bonds & Interest	1,596,196	3,402,198	3,459,468	1,538,926
St Joe Co Group Ins	8,052,618	12,892,484	18,695,883	2,249,219
Payroll	3,493	45,957,685	45,952,816	8,362
Mich St Withholding	5,820	82,648	81,806	6,662
Federal Withholding	-	4,890,565	4,890,565	-
Fica	-	6,777,766	6,777,766	-
Perf	1	5,614,427	5,614,385	43
Ind Gross Withholding	155,979	2,123,021	2,114,639	164,361
Settlement	-	255,740,893	255,740,893	-
Public Safety L.O.I.T.	4,430,056	19,792,146	20,721,165	3,501,037

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

ST. JOSEPH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
County Wheel Tax	378	432,462	432,462	378
C.V.E.T. Fund	-	2,496,679	2,496,679	-
Excise Surtax Fund	-	5,990,624	5,990,624	-
Sewage Liens Collections	40	64,066	64,066	40
Fines & Forfeitures	126,194	435,825	422,326	139,693
Special Death Benefit Fees	1,655	19,045	19,350	1,350
State Sales Disclosure Fees	2,800	27,300	27,270	2,830
Coroner Trng. & Cont. Ed. Fees	3,888	34,778	36,102	2,564
Adult/Juv. Interstate Compact	6,116	4,375	2,187	8,304
Mortgage Recording Fee-State	1,283	20,578	20,303	1,558
Inheritance Tax	74,239	8,203	81,862	580
Education Plate Fee Distr	-	4,294	4,294	-
Riverboat Revenue Sharing	-	1,581,278	1,581,278	-
Convention Exhibition Center	3,311,648	4,749,835	4,178,452	3,883,031
C.E.D.I.T. Fund	8,409,039	36,836,195	36,471,917	8,773,317
C.O.I.T. Fund (H.S.C.)	4,431,800	35,593,827	38,945,446	1,080,181
Prosecutor P.C.A. 93.563	36,345	40,338	24,203	52,480
County Clerk A.R.R.A. Fund	3,303	-	3,303	-
93.563 Title IV-D Incentive	497,955	127,481	8,723	616,713
Title IV-D Pros. Incentive	187,539	191,795	160,286	219,048
Title IV-D Clerk Incentive	994,460	127,481	132,898	989,043
JJC Equipment Reimbursement	2,767	380	340	2,807
JJC Restitution	36,288	18,280	6,966	47,602
JJC Probation User Fees	39,364	167,375	153,269	53,470
Clerk Main Office Cashbook	5,859,251	-	232,660	5,626,591
Clerk Support Cashbook	64,724	4,061,061	4,051,279	74,506
Clerk Small Claims	74,930	-	-	74,930
Clerk Odyssey	2,885,749	18,821,132	17,966,029	3,740,852
Clerk Mishawaka Cashbook	157,882	35,000	61,896	130,986
Clerk Judge Ordered Accounts	-	13,683	-	13,683
Adult Probation User Fees	22,452	114,382	129,401	7,433
Adult Probation Administrative Fees	7,716	31,482	36,729	2,469
Portage Manor Trust	6,882	1,085,470	1,006,756	85,596
Ineligible Deduction - 7/1/13	1,329,544	-	202,048	1,127,496
Special Gifts-Pros. H.E.R.O.	-	20,000	-	20,000
County Poor Relief Bond	198,165	-	-	198,165
St Joe Co Liability Reserve	389,769	1,047,530	1,377,912	59,387
D.R.C.B. Fee Fund	28,050	4,344	6,654	25,740
Alt. Dispute Resolution Fund	7,656	20,749	21,459	6,946
Co Sheriff Cef	157,397	40,850	78,465	119,782
Sex/Violent Offender Fee	25,412	14,950	6,615	33,747
Sex/Violent Off. Add. Fee	5	-	-	5
Ptg Manor Farm Operation	25,204	7,750	5,994	26,960
County Owned Tax Sale	1,210,807	521,423	385,617	1,346,613
Drug Testing Fees	125,244	26,128	23,788	127,584
Adult Drug Testing Fees	4,554	-	-	4,554
Community Development	14,565	-	-	14,565
Sheriff D.E.A. Fund	3,900	-	1,792	2,108
Pros D.E.A. Fund	14,209	-	-	14,209
Federal D.E.A./Sheriff	137,297	38,382	31,180	144,499
Healthwin	428,739	100,830	-	529,569
Recorder's Escrow Fund	82,022	855,965	858,066	79,921
Public Defenders Fees	327,205	21,939	49,360	299,784
Co. Emergency Command Ctr. Fund	317,926	-	-	317,926
Comm. Corrections Bldg. Fund	391,430	135,319	37,534	489,215
Local Hwy. User Tax Projects	310,590	3,303,998	3,059,273	555,315
Misc.State Monies Trust Fund	1,112	777,268	777,268	1,112
Adult Pro. Admin. Fee	218,437	36,729	22,653	232,513
Dispatch Operating	-	4,416,151	4,250,607	165,544
Dispatch Capital Non-Reverting	-	199,980	-	199,980
Dispatch Bond	-	914,734	686,631	228,103
CEDIT/PSAP Construction Fund	(559,900)	8,801,354	7,345,061	896,393
C.O.I.T. Fund (P.T.R.C.)	-	34,832,985	26,725,252	8,107,733
Federal Grant Fund	4,372	-	-	4,372
S.T.O.P.Violence Against Women	(76,327)	153,146	152,892	(76,073)
2011 E.M.P.G. Competitive Grt.	(3,631)	3,631	-	-

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

ST. JOSEPH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Medical Reserve Corps/Health	7,840	3,998	3,991	7,847
Health Bioterrorism Grant	(217)	21,432	21,878	(663)
Protective Order Project/SJC	(21,797)	130,749	124,701	(15,749)
Victims of Crime Act - Assist.	-	81,799	81,799	-
Emergency Mgmt Performance Grt	-	8,408	8,408	-
Hazardous Mat. Emg Prepar Trng	-	-	6,580	(6,580)
Hazardous Materials Team Qual.	-	8,970	8,970	-
Juvenile Accountability Block	-	-	3,981	(3,981)
Health Ebola Grant	-	16,278	373	15,905
2014 SHSP Competitive Grant	-	11,100	11,100	-
F.I.M.R. Program/SJC Health	-	4,000	-	4,000
Health Local Hlth Services Grt	83,180	72,672	98,189	57,663
Drug Free Comm. Council Grant	6,360	-	4,594	1,766
Health H.U.D. Grant	(15,076)	18,346	3,270	-
2012 Problem Solving Grant	2,287	8,427	4,012	6,702
Family Court Grant	-	140	140	-
Data Share Initiative Grant	1,030	-	1,000	30
Adult Protective Services Grnt	(62,097)	254,402	263,163	(70,858)
Influenza Immunization Grant	(47,238)	47,238	-	-
Health Trust Fund	277,602	95,631	81,081	292,152
Juvenile Detention Alternative	(22,381)	165,940	78,667	64,892
DV/PO Court Grant	31,180	-	31,180	-
Community Based Corrections	532,477	1,407,332	1,595,661	344,148
Community Transition Program	52,003	84,225	84,776	51,452
Court Reform Grant	-	-	10,000	(10,000)
Court Interpreter Grant	-	7,759	2,637	5,122
Courts Scanner/Server Grant	-	9,921	9,921	-
P.E.P.S.A. Grant	-	7,000	3,150	3,850
D. A. R. E.	-	30,130	11,865	18,265
S. U. D. S.	-	2,000	-	2,000
Real Services Grant	-	63,250	38,250	25,000
Comm. Based Correction-Ducomb	-	1,036,527	1,002,146	34,381
Comm. Transition Prog.-Ducomb	-	20,575	27,948	(7,373)
Project Income-C.B.C./Ducomb	-	557,804	251,323	306,481
Project Income-C.T.P./Ducomb	-	-	24,252	(24,252)
J.J.C.-D.O.C. Grant (C.B.C.)	-	169,912	154,364	15,548
J.J.C.-Project Income (C.T.P.)	-	48,501	86,072	(37,571)
Totals	<u>\$ 111,694,208</u>	<u>\$ 647,671,998</u>	<u>\$ 648,603,326</u>	<u>\$ 110,762,880</u>

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

ST. JOSEPH 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, which can include 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 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, which include 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, dog tax licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts, which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of these types of 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, which can include, but are not limited to, the following: planning commission charges, building department charges, copies of public records, copy machine 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, which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts, which include 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, which include outflows 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, which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges, which include, but are 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, which includes 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.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay, which includes all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements, which include, but are 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, transfer money 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 money 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 money accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. Most are the result of the funds established for reimbursable grants. The reimbursements for expenditures were not received as of December 31, 2015. There was a failure to transfer cash in a timely manner from the Drainage Maintenance fund to the General Drain Impr fund. A debt payment for the C.E.D.I.T. Fund was made from the Redv Bnd 2001 Refin Bond 2010 in error.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. *Restatement of County Offices*

Certain funds that were included on the prior year financial statement have been omitted from the current year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statements. The restatement was for the removal of the beginning cash balance for the Sheriff's Cashbook Fund of \$1,356.

Note 9. *Holding Corporations*

The County has entered into a capital lease with the St. Joseph County Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2015 totaled \$3,459,468.

Note 10. *Other Postemployment Benefits*

The County provides medical insurance to eligible retirees and their spouses. This benefit poses a liability to the County for this year and in future years. Information regarding the benefit can be obtained by contacting the Human Resource office of St. Joseph County at 227 West Jefferson Blvd. 7th Floor County - City Building, South Bend, IN 46601.

OTHER INFORMATION - UNAUDITED

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

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

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

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Treasurer After Settlement Collections	Sheriff's Inmate Trust & Unclaimed	JJC Detention Trust	Jail Commissary	Clerk Trust/Investment	County General	Accident Reports Sheriff
Cash and investments - beginning	\$ 9,615,625	\$ 169,369	\$ 2,073	\$ 135,135	\$ 1,255	\$ 9,829,891	\$ 43,643
Receipts:							
Taxes	9,331,459	-	-	-	-	36,446,091	-
Licenses and permits	-	-	-	-	-	60,114	-
Intergovernmental receipts	-	-	-	-	-	3,908,842	-
Charges for services	-	-	-	-	-	7,336,330	38,168
Fines and forfeits	-	-	-	-	-	1,081,748	-
Other receipts	-	1,047,166	2,142	161,018	3,396	8,369,262	997
Total receipts	9,331,459	1,047,166	2,142	161,018	3,396	57,202,387	39,165
Disbursements:							
Personal services	-	-	-	-	-	37,333,762	-
Supplies	-	-	-	-	-	1,488,323	4,906
Other services and charges	-	-	-	-	-	18,225,593	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	27,977	890
Other disbursements	9,615,625	1,039,212	2,134	113,571	-	950,000	-
Total disbursements	9,615,625	1,039,212	2,134	113,571	-	58,025,655	5,796
Excess (deficiency) of receipts over disbursements	(284,166)	7,954	8	47,447	3,396	(823,268)	33,369
Cash and investments - ending	\$ 9,331,459	\$ 177,323	\$ 2,081	\$ 182,582	\$ 4,651	\$ 9,006,623	\$ 77,012

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

	Public Housing Authority	Tax Sale Clearing	City/Town Court Cost	Clerks Record Perpetuation	County C.O.I.T. Dist. Fund	Community Based Corrections	Community Transition Program
Cash and investments - beginning	\$ 28,180	\$ 2,153	\$ 188,856	\$ 90,227	\$ 1,064,145	\$ 210,234	\$ 22,475
Receipts:							
Taxes	-	-	-	-	8,806,535	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	23,954	-	-	-	-	-	-
Charges for services	-	-	-	1,500	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,159,950	59,182	121,634	1,958,695	26,041	8,804
Total receipts	23,954	3,159,950	59,182	123,134	10,765,230	26,041	8,804
Disbursements:							
Personal services	-	-	-	37,560	8,540,697	-	-
Supplies	-	-	-	19,296	-	-	-
Other services and charges	23,954	3,159,950	-	13,186	2,059,584	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	299	-	-	-
Other disbursements	-	-	-	-	-	39,345	31,278
Total disbursements	23,954	3,159,950	-	70,341	10,600,281	39,345	31,278
Excess (deficiency) of receipts over disbursements	-	-	59,182	52,793	164,949	(13,304)	(22,474)
Cash and investments - ending	\$ 28,180	\$ 2,153	\$ 248,038	\$ 143,020	\$ 1,229,094	\$ 196,930	\$ 1

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

	Animal License Fee (Dog Tax)	County Disclosure Fees	Cumulative Bridge	Cum Capital Devlpmt Fund	County Drug Free Fund	Local Emergency Planning Fund	St Joseph Co. Em.Tel.Sys.Fund
Cash and investments - beginning	\$ 35,366	\$ 405,590	\$ 1,358,813	\$ 2,395,057	\$ 118,234	\$ 4,313	\$ 308,455
Receipts:							
Taxes	-	-	648,406	1,263,730	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	56,547	110,208	-	-	-
Charges for services	-	27,300	114,031	-	-	8,961	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	49,648	82,254	-	-
Total receipts	-	27,300	818,984	1,423,586	82,254	8,961	-
Disbursements:							
Personal services	-	43,220	-	-	-	-	-
Supplies	-	-	15,000	-	-	-	-
Other services and charges	-	15	248,844	142,712	59,421	1,820	125,510
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	637,817	1,815,473	-	2,935	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	43,235	901,661	1,958,185	59,421	4,755	125,510
Excess (deficiency) of receipts over disbursements	-	(15,935)	(82,677)	(534,599)	22,833	4,206	(125,510)
Cash and investments - ending	\$ 35,366	\$ 389,655	\$ 1,276,136	\$ 1,860,458	\$ 141,067	\$ 8,519	\$ 182,945

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

	Enhanced Access Fee	Firearms Training & Police Ed.	General Drain Impr	County Health	SJC Ident. Security Protection	Excess Levy Fund	Local Roads & Streets
Cash and investments - beginning	\$ 471,904	\$ 165,246	\$ (66,420)	\$ (499,646)	\$ 5,503	\$ 84,095	\$ 1,542,077
Receipts:							
Taxes	-	-	16,153	1,409,291	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	122,903	-	-	1,538,228
Charges for services	45,080	-	-	1,357,433	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	17,337	56,685	67,229	501,556	17,627	-	28,030
Total receipts	<u>62,417</u>	<u>56,685</u>	<u>83,382</u>	<u>3,391,183</u>	<u>17,627</u>	<u>-</u>	<u>1,566,258</u>
Disbursements:							
Personal services	253	-	-	2,232,375	-	-	-
Supplies	-	-	-	30,899	-	-	-
Other services and charges	60,052	2,537	253,565	137,506	-	-	186,507
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,769,066
Other disbursements	2,194	-	-	-	-	-	-
Total disbursements	<u>62,499</u>	<u>2,537</u>	<u>253,565</u>	<u>2,400,780</u>	<u>-</u>	<u>-</u>	<u>1,955,573</u>
Excess (deficiency) of receipts over disbursements	<u>(82)</u>	<u>54,148</u>	<u>(170,183)</u>	<u>990,403</u>	<u>17,627</u>	<u>-</u>	<u>(389,315)</u>
Cash and investments - ending	<u>\$ 471,822</u>	<u>\$ 219,394</u>	<u>\$ (236,603)</u>	<u>\$ 490,757</u>	<u>\$ 23,130</u>	<u>\$ 84,095</u>	<u>\$ 1,152,762</u>

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

	Major Cumulative Bridge	Local Major Moves Const. Fund	County Highway	Park & Recr Capital	Park & Recr Non Reverting	Plat Book Maint. Fund	County Rainy Day Fund
Cash and investments - beginning	\$ 671,848	\$ 1,059,713	\$ 2,203,590	\$ 87,688	\$ 231,722	\$ 228,161	\$ 6,288,978
Receipts:							
Taxes	1,263,730	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	110,208	-	6,519,176	-	-	-	-
Charges for services	10,163	-	20,000	23,203	309,820	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,335,410	20,479	-	1,327	62,805	-
Total receipts	1,384,101	2,335,410	6,559,655	23,203	311,147	62,805	-
Disbursements:							
Personal services	-	-	3,436,676	-	69,669	32,319	-
Supplies	-	-	1,357,614	-	15,337	4,324	-
Other services and charges	1,224,790	-	1,103,759	-	74,328	807	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	150,856	2,879,375	21,344	-	-	-	-
Other disbursements	-	-	-	-	200,000	-	-
Total disbursements	1,375,646	2,879,375	5,919,393	-	359,334	37,450	-
Excess (deficiency) of receipts over disbursements	8,455	(543,965)	640,262	23,203	(48,187)	25,355	-
Cash and investments - ending	\$ 680,303	\$ 515,748	\$ 2,843,852	\$ 110,891	\$ 183,535	\$ 253,516	\$ 6,288,978

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

	2017 Cum Reassessment	Recorder Perpetuation	Co Police Pension Trust	Surplus Tax	Surveyor Corner Fund	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 1,627,493	\$ 1,035,286	\$ 243,818	\$ 423,216	\$ 44,153	\$ 64,300	\$ 2,347,859
Receipts:							
Taxes	754,268	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	65,779	-	-	-	-	-	-
Charges for services	-	60,979	232,690	-	-	24	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	161,875	-	384,615	49,830	1,198,584	2,370,978
Total receipts	<u>820,047</u>	<u>222,854</u>	<u>232,690</u>	<u>384,615</u>	<u>49,830</u>	<u>1,198,608</u>	<u>2,370,978</u>
Disbursements:							
Personal services	497,009	35,689	-	-	-	-	-
Supplies	4,741	7,158	-	-	-	-	-
Other services and charges	299,265	173,059	-	521,956	42,676	1,189,972	2,757,264
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	887	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>801,902</u>	<u>215,906</u>	<u>-</u>	<u>521,956</u>	<u>42,676</u>	<u>1,189,972</u>	<u>2,757,264</u>
Excess (deficiency) of receipts over disbursements	<u>18,145</u>	<u>6,948</u>	<u>232,690</u>	<u>(137,341)</u>	<u>7,154</u>	<u>8,636</u>	<u>(386,286)</u>
Cash and investments - ending	<u>\$ 1,645,638</u>	<u>\$ 1,042,234</u>	<u>\$ 476,508</u>	<u>\$ 285,875</u>	<u>\$ 51,307</u>	<u>\$ 72,936</u>	<u>\$ 1,961,573</u>

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

	Special Vehicle Inspection	GAL/CASA Program	H.A.V.A. 102 Funds	Ineligible Deductions Fund	Co Elected Ofcls Training Fund	Park & Recreation Fund	Statewide 9-1-1 Fund
Cash and investments - beginning	\$ 11,144	\$ 359,249	\$ 790,242	\$ 474,972	\$ 55,442	\$ 204,580	\$ 4,405,239
Receipts:							
Taxes	-	-	-	-	-	1,131,403	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	164,612	-	-	-	98,668	-
Charges for services	-	19,558	-	-	17,627	-	1,745,388
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,160	752	-	776,942	-	200,462	1,146,331
Total receipts	<u>3,160</u>	<u>184,922</u>	<u>-</u>	<u>776,942</u>	<u>17,627</u>	<u>1,430,533</u>	<u>2,891,719</u>
Disbursements:							
Personal services	-	78,125	-	87,000	-	1,359,947	-
Supplies	2,440	567	-	-	-	50,953	12,982
Other services and charges	-	80,290	-	157,720	2,182	168,454	2,917,842
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,511	2,504	-	1,364	-	509	6,991
Other disbursements	-	-	-	374,972	-	-	497,671
Total disbursements	<u>3,951</u>	<u>161,486</u>	<u>-</u>	<u>621,056</u>	<u>2,182</u>	<u>1,579,863</u>	<u>3,435,486</u>
Excess (deficiency) of receipts over disbursements	<u>(791)</u>	<u>23,436</u>	<u>-</u>	<u>155,886</u>	<u>15,445</u>	<u>(149,330)</u>	<u>(543,767)</u>
Cash and investments - ending	<u>\$ 10,353</u>	<u>\$ 382,685</u>	<u>\$ 790,242</u>	<u>\$ 630,858</u>	<u>\$ 70,887</u>	<u>\$ 55,250</u>	<u>\$ 3,861,472</u>

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

	Adult Probation Fees	Juvenile Probation Fees	Problem Solving Court Fee	Drainage Maintenance	Portage Manor Fund	Park & Recr Gift & Grant	Wyatt Economic Dev Area #1
Cash and investments - beginning	\$ 289,790	\$ 195,385	\$ 1,703,616	\$ 1,660,622	\$ 2,457,185	\$ 144,317	\$ 6,440,078
Receipts:							
Taxes	-	-	-	592,818	-	-	1,188,253
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	52,963	2,172,546	360	-
Fines and forfeits	-	-	318,265	-	-	-	-
Other receipts	129,550	71,625	205	12,083	811	38,771	-
Total receipts	<u>129,550</u>	<u>71,625</u>	<u>318,470</u>	<u>657,864</u>	<u>2,173,357</u>	<u>39,131</u>	<u>1,188,253</u>
Disbursements:							
Personal services	94,415	56,474	-	-	1,790,667	-	-
Supplies	-	-	-	-	322,442	5,884	-
Other services and charges	28,799	151,100	40,384	411,358	317,485	1,700	594,640
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	41,644	2,197	-
Other disbursements	-	-	198,971	-	-	-	-
Total disbursements	<u>123,214</u>	<u>207,574</u>	<u>239,355</u>	<u>411,358</u>	<u>2,472,238</u>	<u>9,781</u>	<u>594,640</u>
Excess (deficiency) of receipts over disbursements	<u>6,336</u>	<u>(135,949)</u>	<u>79,115</u>	<u>246,506</u>	<u>(298,881)</u>	<u>29,350</u>	<u>593,613</u>
Cash and investments - ending	<u>\$ 296,126</u>	<u>\$ 59,436</u>	<u>\$ 1,782,731</u>	<u>\$ 1,907,128</u>	<u>\$ 2,158,304</u>	<u>\$ 173,667</u>	<u>\$ 7,033,691</u>

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

	Redv Bnd 2001 Refin Bond 2010	County Bonds & Interest	St Joe Co Group Ins	Payroll	Mich St Withholding	Federal Withholding	Fica
Cash and investments - beginning	\$ 782,918	\$ 1,596,196	\$ 8,052,618	\$ 3,493	\$ 5,820	\$ -	\$ -
Receipts:							
Taxes	1,170,302	3,159,138	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	240,035	-	-	-	-	-
Charges for services	-	-	69,676	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	71,797	3,025	12,822,808	45,957,685	82,648	4,890,565	6,777,766
Total receipts	1,242,099	3,402,198	12,892,484	45,957,685	82,648	4,890,565	6,777,766
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	300	-	-	-	-
Other services and charges	3,101,100	3,459,468	18,691,883	45,952,816	81,806	4,890,565	6,777,766
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	3,700	-	-	-	-
Total disbursements	3,101,100	3,459,468	18,695,883	45,952,816	81,806	4,890,565	6,777,766
Excess (deficiency) of receipts over disbursements	(1,859,001)	(57,270)	(5,803,399)	4,869	842	-	-
Cash and investments - ending	\$ (1,076,083)	\$ 1,538,926	\$ 2,249,219	\$ 8,362	\$ 6,662	\$ -	\$ -

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

	Perf	Ind Gross Withholding	Settlement	Public Safety L.O.I.T.	County Wheel Tax	C.V.E.T. Fund	Excise Surtax Fund
Cash and investments - beginning	\$ 1	\$ 155,979	\$ -	\$ 4,430,056	\$ 378	\$ -	\$ -
Receipts:							
Taxes	-	-	255,368,819	13,734,382	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	372,074	-	432,462	2,496,679	5,990,624
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,614,427	2,123,021	-	6,057,764	-	-	-
Total receipts	5,614,427	2,123,021	255,740,893	19,792,146	432,462	2,496,679	5,990,624
Disbursements:							
Personal services	-	-	-	2,226,780	-	-	-
Supplies	-	-	-	926,393	-	-	-
Other services and charges	5,614,385	2,114,639	-	17,567,992	432,462	-	5,990,624
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	255,740,893	-	-	2,496,679	-
Total disbursements	5,614,385	2,114,639	255,740,893	20,721,165	432,462	2,496,679	5,990,624
Excess (deficiency) of receipts over disbursements	42	8,382	-	(929,019)	-	-	-
Cash and investments - ending	\$ 43	\$ 164,361	\$ -	\$ 3,501,037	\$ 378	\$ -	\$ -

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

	Sewage Liens Collections	Fines & Forfeitures	Special Death Benefit Fees	State Sales Disclosure Fees	Coroner Trng. Cont. Ed. Fees	Adult/Juv. Interstate Compact	Mortgage Recording Fee-State
Cash and investments - beginning	\$ 40	\$ 126,194	\$ 1,655	\$ 2,800	\$ 3,888	\$ 6,116	\$ 1,283
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	27,300	34,778	-	-
Fines and forfeits	36,497	435,825	-	-	-	-	-
Other receipts	27,569	-	19,045	-	-	4,375	20,578
Total receipts	<u>64,066</u>	<u>435,825</u>	<u>19,045</u>	<u>27,300</u>	<u>34,778</u>	<u>4,375</u>	<u>20,578</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	64,066	422,326	19,350	27,270	36,102	2,187	20,303
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>64,066</u>	<u>422,326</u>	<u>19,350</u>	<u>27,270</u>	<u>36,102</u>	<u>2,187</u>	<u>20,303</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>13,499</u>	<u>(305)</u>	<u>30</u>	<u>(1,324)</u>	<u>2,188</u>	<u>275</u>
Cash and investments - ending	<u>\$ 40</u>	<u>\$ 139,693</u>	<u>\$ 1,350</u>	<u>\$ 2,830</u>	<u>\$ 2,564</u>	<u>\$ 8,304</u>	<u>\$ 1,558</u>

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

	Inheritance Tax	Education Plate Fee Distr	Riverboat Revenue Sharing	Convention Exhibition Center	C.E.D.I.T. Fund	C.O.I.T. Fund (H.S.C.)	Prosecutor P.C.A. 93.563
Cash and investments - beginning	\$ 74,239	\$ -	\$ -	\$ 3,311,648	\$ 8,409,039	\$ 4,431,800	\$ 36,345
Receipts:							
Taxes	-	-	-	4,749,835	23,081,049	32,962,518	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,294	1,581,278	-	-	-	40,338
Charges for services	-	-	-	-	10,520,970	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	8,203	-	-	-	3,234,176	2,631,309	-
Total receipts	8,203	4,294	1,581,278	4,749,835	36,836,195	35,593,827	40,338
Disbursements:							
Personal services	-	-	-	-	25,075	-	-
Supplies	-	-	-	-	872,608	-	-
Other services and charges	81,862	4,294	1,581,278	3,201,797	26,171,437	38,945,446	24,203
Debt service - principal and interest	-	-	-	-	2,470,020	-	-
Capital outlay	-	-	-	976,655	6,932,777	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	81,862	4,294	1,581,278	4,178,452	36,471,917	38,945,446	24,203
Excess (deficiency) of receipts over disbursements	(73,659)	-	-	571,383	364,278	(3,351,619)	16,135
Cash and investments - ending	\$ 580	\$ -	\$ -	\$ 3,883,031	\$ 8,773,317	\$ 1,080,181	\$ 52,480

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

	County Clerk A.R.R.A. Fund	93.563 Title IV-D Incentive	Title IV-D Pros. Incentive	Title IV-D Clerk Incentive	JJC Equipment Reimbursement	JJC Restitution	JJC Probation User Fees
Cash and investments - beginning	\$ 3,303	\$ 497,955	\$ 187,539	\$ 994,460	\$ 2,767	\$ 36,288	\$ 39,364
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	127,481	191,795	127,481	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	380	18,280	167,375
Total receipts	-	127,481	191,795	127,481	380	18,280	167,375
Disbursements:							
Personal services	-	-	149,208	-	-	-	-
Supplies	-	92	339	-	-	-	-
Other services and charges	3,303	8,401	10,739	132,898	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	230	-	-	-	-	-
Other disbursements	-	-	-	-	340	6,966	153,269
Total disbursements	3,303	8,723	160,286	132,898	340	6,966	153,269
Excess (deficiency) of receipts over disbursements	(3,303)	118,758	31,509	(5,417)	40	11,314	14,106
Cash and investments - ending	\$ -	\$ 616,713	\$ 219,048	\$ 989,043	\$ 2,807	\$ 47,602	\$ 53,470

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

	Clerk Main Office Cashbook	Clerk Support Cashbook	Clerk Small Claims	Clerk Odyssey	Clerk Mishawaka Cashbook	Clerk Judge Ordered Accounts	Adult Probation User Fees
Cash and investments - beginning	\$ 5,859,251	\$ 64,724	\$ 74,930	\$ 2,885,749	\$ 157,882	\$ -	\$ 22,452
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	4,061,061	-	18,821,132	35,000	13,683	114,382
Total receipts	-	4,061,061	-	18,821,132	35,000	13,683	114,382
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	232,660	4,051,279	-	17,966,029	61,896	-	129,401
Total disbursements	232,660	4,051,279	-	17,966,029	61,896	-	129,401
Excess (deficiency) of receipts over disbursements	(232,660)	9,782	-	855,103	(26,896)	13,683	(15,019)
Cash and investments - ending	<u>\$ 5,626,591</u>	<u>\$ 74,506</u>	<u>\$ 74,930</u>	<u>\$ 3,740,852</u>	<u>\$ 130,986</u>	<u>\$ 13,683</u>	<u>\$ 7,433</u>

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

	Adult Probation Administrative Fees	Portage Manor Trust	Ineligible Deduction - 7/1/13	Special Gifts-Pros. H.E.R.O.	County Poor Relief Bond	St Joe Co Liability Reserve	D.R.C.B. Fee Fund
Cash and investments - beginning	\$ 7,716	\$ 6,882	\$ 1,329,544	\$ -	\$ 198,165	\$ 389,769	\$ 28,050
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	31,482	1,085,470	-	20,000	-	1,047,530	4,344
Total receipts	31,482	1,085,470	-	20,000	-	1,047,530	4,344
Disbursements:							
Personal services	-	-	167,115	-	-	-	-
Supplies	-	-	1,967	-	-	-	28
Other services and charges	-	-	12,712	-	-	1,377,912	6,626
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	4,254	-	-	-	-
Other disbursements	36,729	1,006,756	16,000	-	-	-	-
Total disbursements	36,729	1,006,756	202,048	-	-	1,377,912	6,654
Excess (deficiency) of receipts over disbursements	(5,247)	78,714	(202,048)	20,000	-	(330,382)	(2,310)
Cash and investments - ending	\$ 2,469	\$ 85,596	\$ 1,127,496	\$ 20,000	\$ 198,165	\$ 59,387	\$ 25,740

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

	Alt. Dispute Resolution Fund	Co Sheriff Cef	Sex/Violent Offender Fee	Sex/Violent Off. Add. Fee	Ptg Manor Farm Operation	County Owned Tax Sale	Drug Testing Fees
Cash and investments - beginning	\$ 7,656	\$ 157,397	\$ 25,412	\$ 5	\$ 25,204	\$ 1,210,807	\$ 125,244
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	16,937	-
Fines and forfeits	20,349	-	-	-	-	-	-
Other receipts	400	40,850	14,950	-	7,750	504,486	26,128
Total receipts	20,749	40,850	14,950	-	7,750	521,423	26,128
Disbursements:							
Personal services	-	-	5,120	-	-	-	-
Supplies	-	-	-	-	608	-	23,725
Other services and charges	21,459	78,465	1,495	-	5,386	385,617	63
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	21,459	78,465	6,615	-	5,994	385,617	23,788
Excess (deficiency) of receipts over disbursements	(710)	(37,615)	8,335	-	1,756	135,806	2,340
Cash and investments - ending	\$ 6,946	\$ 119,782	\$ 33,747	\$ 5	\$ 26,960	\$ 1,346,613	\$ 127,584

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

	Adult Drug Testing Fees	Community Development	Sheriff D.E.A. Fund	Pros D.E.A. Fund	Federal D.E.A./Sheriff	Healthwin	Recorder's Escrow Fund
Cash and investments - beginning	\$ 4,554	\$ 14,565	\$ 3,900	\$ 14,209	\$ 137,297	\$ 428,739	\$ 82,022
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	38,382	100,830	3,308
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	852,657
Total receipts	-	-	-	-	38,382	100,830	855,965
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	1,792	-	-	-	-
Other services and charges	-	-	-	-	-	-	858,066
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	31,180	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	1,792	-	31,180	-	858,066
Excess (deficiency) of receipts over disbursements	-	-	(1,792)	-	7,202	100,830	(2,101)
Cash and investments - ending	\$ 4,554	\$ 14,565	\$ 2,108	\$ 14,209	\$ 144,499	\$ 529,569	\$ 79,921

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

	Public Defenders Fees	Co. Emergency Command Ctr. Fund	Comm. Corrections Bldg. Fund	Local Hwy. User Tax Projects	Misc.State Monies Trust Fund	Adult Pro. Admin. Fee	Dispatch Operating
Cash and investments - beginning	\$ 327,205	\$ 317,926	\$ 391,430	\$ 310,590	\$ 1,112	\$ 218,437	\$ -
Receipts:							
Taxes	-	-	-	-	777,268	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,142,946	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	21,939	-	135,319	161,052	-	36,729	4,416,151
Total receipts	21,939	-	135,319	3,303,998	777,268	36,729	4,416,151
Disbursements:							
Personal services	-	-	-	-	-	22,653	3,746,259
Supplies	-	-	-	-	-	-	-
Other services and charges	18,610	-	2,215	-	777,268	-	504,348
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	3,059,273	-	-	-
Other disbursements	30,750	-	35,319	-	-	-	-
Total disbursements	49,360	-	37,534	3,059,273	777,268	22,653	4,250,607
Excess (deficiency) of receipts over disbursements	(27,421)	-	97,785	244,725	-	14,076	165,544
Cash and investments - ending	\$ 299,784	\$ 317,926	\$ 489,215	\$ 555,315	\$ 1,112	\$ 232,513	\$ 165,544

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

	Dispatch Capital Non-Reverting	Dispatch Bond	CEDIT/PSAP Construction Fund	C.O.I.T. Fund (P.T.R.C.)	Federal Grant Fund	S.T.O.P.Violence Against Women	2011 E.M.P.G. Competitive Grt.
Cash and investments - beginning	\$ -	\$ -	\$ (559,900)	\$ -	\$ 4,372	\$ (76,327)	\$ (3,631)
Receipts:							
Taxes	-	-	-	34,832,985	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	153,146	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	199,980	914,734	8,801,354	-	-	-	3,631
Total receipts	199,980	914,734	8,801,354	34,832,985	-	153,146	3,631
Disbursements:							
Personal services	-	-	-	-	-	152,892	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	6,853,839	26,725,252	-	-	-
Debt service - principal and interest	-	686,631	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	491,222	-	-	-	-
Total disbursements	-	686,631	7,345,061	26,725,252	-	152,892	-
Excess (deficiency) of receipts over disbursements	199,980	228,103	1,456,293	8,107,733	-	254	3,631
Cash and investments - ending	\$ 199,980	\$ 228,103	\$ 896,393	\$ 8,107,733	\$ 4,372	\$ (76,073)	\$ -

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

	Medical Reserve Corps/Health	Health Bioterrorism Grant	Protective Order Project/SJC	Victims of Crime Act - Assist.	Emergency Mgmt Performance Grt	Hazardous Mat. Emg. Prepar Trng	Hazardous Materials Team Qual.
Cash and investments - beginning	\$ 7,840	\$ (217)	\$ (21,797)	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	21,103	-	-	-	-	-
Charges for services	-	-	130,749	81,799	8,408	-	8,970
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,998	329	-	-	-	-	-
Total receipts	<u>3,998</u>	<u>21,432</u>	<u>130,749</u>	<u>81,799</u>	<u>8,408</u>	<u>-</u>	<u>8,970</u>
Disbursements:							
Personal services	-	-	63,656	81,799	-	-	-
Supplies	-	259	-	-	8,408	-	-
Other services and charges	2,063	5,398	61,045	-	-	6,580	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,928	16,221	-	-	-	-	8,970
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>3,991</u>	<u>21,878</u>	<u>124,701</u>	<u>81,799</u>	<u>8,408</u>	<u>6,580</u>	<u>8,970</u>
Excess (deficiency) of receipts over disbursements	<u>7</u>	<u>(446)</u>	<u>6,048</u>	<u>-</u>	<u>-</u>	<u>(6,580)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,847</u>	<u>\$ (663)</u>	<u>\$ (15,749)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,580)</u>	<u>\$ -</u>

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

	Juvenile Accountability Block	Health Ebola Grant	2014 SHSP Competitive Grant	F.I.M.R. Program/SJC Health	Health Local Hlth Services Grt	Drug Free Comm. Council Grant	Health H.U.D. Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 83,180	\$ 6,360	\$ (15,076)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	16,068	-	-	72,672	-	-
Charges for services	-	-	11,100	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	210	-	4,000	-	-	18,346
Total receipts	-	16,278	11,100	4,000	72,672	-	18,346
Disbursements:							
Personal services	3,981	-	-	-	87,482	-	-
Supplies	-	287	-	-	418	-	3,270
Other services and charges	-	86	11,100	-	10,289	4,594	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	3,981	373	11,100	-	98,189	4,594	3,270
Excess (deficiency) of receipts over disbursements	(3,981)	15,905	-	4,000	(25,517)	(4,594)	15,076
Cash and investments - ending	\$ (3,981)	\$ 15,905	\$ -	\$ 4,000	\$ 57,663	\$ 1,766	\$ -

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

	2012 Problem Solving Grant	Family Court Grant	Data Share Initiative Grant	Adult Protective Services Grnt	Influenza Immunization Grant	Health Trust Fund
Cash and investments - beginning	\$ 2,287	\$ -	\$ 1,030	\$ (62,097)	\$ (47,238)	\$ 277,602
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	47,238	95,631
Charges for services	8,427	-	-	254,402	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	140	-	-	-	-
Total receipts	<u>8,427</u>	<u>140</u>	<u>-</u>	<u>254,402</u>	<u>47,238</u>	<u>95,631</u>
Disbursements:						
Personal services	-	-	-	239,006	-	77,847
Supplies	-	-	-	129	-	-
Other services and charges	4,012	140	1,000	24,028	-	3,234
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>4,012</u>	<u>140</u>	<u>1,000</u>	<u>263,163</u>	<u>-</u>	<u>81,081</u>
Excess (deficiency) of receipts over disbursements	<u>4,415</u>	<u>-</u>	<u>(1,000)</u>	<u>(8,761)</u>	<u>47,238</u>	<u>14,550</u>
Cash and investments - ending	<u>\$ 6,702</u>	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ (70,858)</u>	<u>\$ -</u>	<u>\$ 292,152</u>

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

	Juvenile Detention Alternative	DV/PO Court Grant	Community Based Corrections	Community Transition Program	Court Reform Grant	Court Interpreter Grant
Cash and investments - beginning	\$ (22,381)	\$ 31,180	\$ 532,477	\$ 52,003	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	860,743	84,225	-	-
Charges for services	165,940	-	45,370	-	-	7,759
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	501,219	-	-	-
Total receipts	165,940	-	1,407,332	84,225	-	7,759
Disbursements:						
Personal services	6,808	-	1,008,811	31,657	-	-
Supplies	4,184	-	119,678	-	-	-
Other services and charges	64,876	-	271,492	-	10,000	2,637
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,799	-	2,311	-	-	-
Other disbursements	-	31,180	193,369	53,119	-	-
Total disbursements	78,667	31,180	1,595,661	84,776	10,000	2,637
Excess (deficiency) of receipts over disbursements	87,273	(31,180)	(188,329)	(551)	(10,000)	5,122
Cash and investments - ending	\$ 64,892	\$ -	\$ 344,148	\$ 51,452	\$ (10,000)	\$ 5,122

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

	Courts Scanner/Server Grant	P.E.P.S.A. Grant	D.A.R.E.	S.U.D.S.	Real Services Grant	Comm. Based Correction-Ducomb
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	63,250	1,036,527
Charges for services	9,921	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,000	30,130	2,000	-	-
Total receipts	<u>9,921</u>	<u>7,000</u>	<u>30,130</u>	<u>2,000</u>	<u>63,250</u>	<u>1,036,527</u>
Disbursements:						
Personal services	-	-	5,089	-	-	745,093
Supplies	-	-	5,898	-	-	93,921
Other services and charges	-	3,150	878	-	38,250	163,132
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	9,921	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>9,921</u>	<u>3,150</u>	<u>11,865</u>	<u>-</u>	<u>38,250</u>	<u>1,002,146</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>3,850</u>	<u>18,265</u>	<u>2,000</u>	<u>25,000</u>	<u>34,381</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,850</u>	<u>\$ 18,265</u>	<u>\$ 2,000</u>	<u>\$ 25,000</u>	<u>\$ 34,381</u>

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

	Comm.Transition Prog.-Ducomb	Project Income- C.B.C./Ducomb	Project Income- C.T.P./Ducomb	J.J.C.-D.O.C. Grant (C.B.C.)	J.J.C.-Project Income (C.T.P.)	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,694,208
Receipts:						
Taxes	-	-	-	-	-	432,688,433
Licenses and permits	-	-	-	-	-	60,114
Intergovernmental receipts	20,575	-	-	87,116	-	29,425,003
Charges for services	-	-	-	69,693	17,970	25,826,716
Fines and forfeits	-	-	-	-	-	1,892,684
Other receipts	-	557,804	-	13,103	30,531	157,779,048
Total receipts	20,575	557,804	-	169,912	48,501	647,671,998
Disbursements:						
Personal services	27,948	228,375	24,252	147,752	64,064	65,064,579
Supplies	-	2,194	-	-	2,532	5,411,896
Other services and charges	-	19,185	-	6,612	19,476	260,755,944
Debt service - principal and interest	-	-	-	-	-	3,156,651
Capital outlay	-	1,569	-	-	-	18,411,727
Other disbursements	-	-	-	-	-	295,802,529
Total disbursements	27,948	251,323	24,252	154,364	86,072	648,603,326
Excess (deficiency) of receipts over disbursements	(7,373)	306,481	(24,252)	15,548	(37,571)	(931,328)
Cash and investments - ending	\$ (7,373)	\$ 306,481	\$ (24,252)	\$ 15,548	\$ (37,571)	\$ 110,762,880

ST. JOSEPH COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Motorola	Communication Equipment	\$ 1,095,486	1/1/2010	1/15/2017
St. Joseph County Jail Building Corporation	St. Joseph County Jail	<u>3,244,000</u>	12/31/2005	12/31/2018
Total of annual lease payments		<u>\$ 4,339,486</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	LIMITED TAX BRIDGE REFUNDING BONDS OF 2014 (OLD LOGAN)	\$ 2,335,000	\$ 314,824
General obligation bonds	BITTERSWEET BRIDGE	780,000	792,285
Revenue bonds	AM GENERAL TIF	7,280,000	3,100,600
Revenue bonds	MENTAL HEALTH	2,765,000	539,575
Revenue bonds	IN-TEK TIF REDEVELOPMENT	485,000	260,000
Revenue bonds	CEDIT REVENUE BOND OF 2014 (PSAP)	8,730,000	688,081
Notes and loans payable	MAIN STREET BRIDGE SEPARATION	<u>3,500,000</u>	<u>500,000</u>
Totals		<u>\$ 25,875,000</u>	<u>\$ 6,195,365</u>

ST. JOSEPH COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2015

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	\$ 10,084,685
Infrastructure	581,227,290
Buildings	106,973,517
Machinery, equipment, and vehicles	<u>31,282,391</u>
Total capital assets	<u>\$ 729,567,883</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF ST. JOSEPH COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited St. Joseph County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH 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 each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2015-003 that we consider to be significant deficiencies.

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

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


Paul D. Joyce, CPA
State Examiner

August 24, 2016

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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.

ST. JOSEPH COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2015

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department Of Education	10.553	2015	\$ -	\$ 30,205
National School Lunch Program	Indiana Department Of Education	10.555	2015	-	61,646
Total - Child Nutrition Cluster				-	91,851
Total - Department of Agriculture				-	91,851
<u>Department of Housing and Urban Development</u>					
Lead Based Paint Hazard Control In Privately Owned Housing Health H.U.D.	South Bend Housing Authority	14.900	INLHB0540-12	-	3,270
Total - Department of Housing and Urban Development				-	3,270
<u>Department of Justice</u>					
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute	16.523			
Juvenile Detention Alternative Initiative			D2-4-028	-	78,667
Juvenile Accountability Block Grant			D3-16-10018	-	3,981
Total - Juvenile Accountability Block Grants				-	82,648
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
Victim Assistance Program			2013-VA-GX-0036	-	81,799
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588			
Special Victims Unit			2013-WF-AX-0047	-	153,146
Grants To Encourage Arrest Policies And Enforcement Of Protection Orders Program	Direct Grant	16.590			
Family Justice Center			2012-WE-AX-0056	-	130,749
Equitable Sharing Program	Direct Grant	16.922			
Federal Dea (Sheriff)			IN0710000	-	35,282
Total - Department of Justice				-	483,624
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning And Construction	Indiana Department Of Transportation	20.205			
Bridge #65 Replacement Tyler Over Yellow Bank Creek			DES# 1005674	-	19,565
Bridge #62 Replacement Walnut Over Yellow Bank Creek			DES# 1383398	-	9,588
Countywide Bridge Inventory & Inspection 2012-2014			DES# 1173271	-	84,879
Fir Rd At Brick Rd Roundabout Intersection Improvement			DES# 1400640	-	17,597
Auten Trail & Lighting From Laurel To Sr 933			DES# 1400638	-	15,271
Gumwood Road Reconstruction Phase I			DES# 0600452 & 0101182	-	88,888
Gumwood Road Reconstruction Phase II			DES# 0600453 & 0710357	-	172,584
BRIDGE #203 Rehabilitation Mishawaka Ave Over SJ River			DES# 0600665 & 0800046	-	10,163
Adams Trail Phase I			DES# 0902236 & 1006373	-	4,181
Edison At Ash Roundabout Intersection Improvement			DES# 1382759	-	64,462
Countywide Sign Replacement			DES# 1382793	-	75,496
Traffic Calming			DES# 1382796	-	20,636
Adams Trail Phase II			DES# 1382797	-	38,370
Lasalle Trail Phase I			DES# 1382798	-	52,371
Douglas Rd Corridor Ivy To Sr 23 & Intersection At Ironwood			DES# 1400639	-	11,996

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

ST. JOSEPH COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2015
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Transportation (continued)</u>					
Highway Planning and Construction Cluster (continued)					
Highway Planning And Construction (continued)					
Lasalle Trail Extension Phase II From Darden To Auten			DES# 1400641	-	13,560
Intersection Improvement At Ironwood And Auten			DES# 0710360	-	301,388
Mckinley At Ash Rd Intersection & Added Lanes From Birch To Ash			DES# 0902286 & 1400296	-	480,542
Total - Highway Planning and Construction Cluster				-	1,481,517
Interagency Hazardous Materials Public Sector Training And Planning Grant Hazardous Materials Emergency Preparedness Training		Indiana Department Of Homeland Security 20.703	HM-HMP-0498-15-01-00	-	6,580
Total - Department of Transportation				-	1,488,097
<u>Department of Health and Human Services</u>					
Medical Reserve Corps Small Grant Program Medical Reserve Corps/Health		National Association Of County And City Health Officials 93.008	MRCSG101005-04-00	-	11,838
Hospital Preparedness Program (HPP) And Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Health Bioterrorism Health Ebola Grant		Indiana State Department Of Health 93.074	A70-5-0532392 U90TP000521	-	21,103
Total - Hospital Preparedness Program (HPP) And Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	16,068
Child Support Enforcement Prosecutor Reimbursements Clerk Reimbursements Court Reimbursements Indirect Costs Reimbursements Prosecutor Incentive Clerk Incentive General Fund Incentive		Indiana Department Of Child Services 93.563	2015 2015 2015 2015 2015 2015 2015	-	1,332,278 54,055 86,555 347,392 160,286 132,778 8,723
Total - Child Support Enforcement				-	2,122,067
Maternal And Child Health Services Block Grant To The States F.I.M.R. Program/Sjc Health		Indiana State Department Of Health 93.994	#14457	-	4,000
Total - Department of Health and Human Services				-	2,175,076
<u>Department of Homeland Security</u>					
Emergency Management Performance Grant Emergency Management		Indiana Department Of Homeland Security 97.042	EMW-2014-EP-00030	-	8,408
Homeland Security Grant Program 2014 Shsp Competitive Grant Hazardous Material Team Qualification		Indiana Department Of Homeland Security 97.067	EMW-2014-SS-00138 2015	-	11,100 8,970
Total - Homeland Security Grant Program				-	20,070
Total - Department of Homeland Security				-	28,478
Total federal awards expended				\$	\$ 4,270,396

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

ST. JOSEPH COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-133, *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 minimus indirect cost rate allowed under the Uniform Guidance.

ST. JOSEPH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	no
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	yes
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

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

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

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

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

Section II - Financial Statement Findings

FINDING 2015-001 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Condition

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). Various County departments provided grant data to the Grant Director for compilation of the SEFA. There were no controls in place to verify the accuracy of the SEFA prior to submission.

The SEFA presented for audit contained the following errors:

ST. JOSEPH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

1. A state grant of \$254,402 was included.
2. Disbursements for the Child Support Enforcement Program were understated by \$1,177,354.
3. Disbursements for the Child Nutrition Cluster were overstated by \$8,625.
4. Disbursements for CFDA #16.590 were understated by \$21,797.
5. Disbursements for CFDA #93.074 were understated by \$322.

Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report.

Criteria

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

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

2 CFR 200.510(b) states:

"Schedule of expenditures of Federal awards. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with section 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within a cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.

ST. JOSEPH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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

Cause

Management of the County had not established a proper system of internal control.

Effect

The failure to establish controls enabled material misstatements or irregularities to remain undetected. The SEFA contained the errors identified in the *Condition*.

Views of Responsible Officials

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

FINDING 2015-002 - FINANCIAL TRANSACTIONS AND REPORTING - CLERK OF THE CIRCUIT COURT

Condition

There were deficiencies in the internal control system of the Clerk of the Circuit Court's (Clerk) office for St. Joseph County related to financial transactions and reporting.

The Clerk had not separated incompatible activities related to cash and investment balances and disbursements. These deficiencies constitute material weaknesses.

The individuals responsible for reconciling the cash and investment balances were also responsible for issuing checks. Additionally, disbursements were prepared by one individual. There were no controls in place to ensure that disbursements were properly prepared.

The failure to design and implement proper internal controls enabled the following errors to occur:

1. The December 31, 2015 record balance exceeded the reconciled bank balance by \$85,425.
2. The December 31, 2015 reconciliation included many unidentified reconciling items; some dated as far back as 2005.

ST. JOSEPH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

3. The trust balance did not reconcile with the Trust Register. The Clerk did not present a summary schedule of outstanding cash bonds and trust funds as of December 31, 2015. The Cash Book subaccount balances for the cash bonds and trust funds totaled \$5,631,242 at the Clerk's main office. The Clerk's Mishawaka office and the Clerk's Small Claims office also had trust balances of \$130,986 and \$79,931, respectively, which were not reconciled to a Trust Register.

Criteria

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

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."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balances should agree. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

Cause

Management of the County had not established a proper system of internal control.

Effect

The failure to establish controls enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system places the County at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls will prevent, or detect and correct, material misstatements in a timely manner.

Views of Responsible Officials

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

Section III - Federal Award Findings and Questioned Costs

FINDING 2015-003 - REPORTING

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

ST. JOSEPH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition

Quarterly Incentive Balance reports prepared by the County Auditor's office were not presented for audit. Based on inquiry, the reports were prepared by one employee and signed by the County Auditor; however, there was documentation provided to verify the proper design and implementation or effectiveness of the control.

Context

There were 52 reports of various types required to be filed in 2015. Of this total, there were four Quarterly Incentive Balance reports submitted during 2015 and none were available for audit. Because the Quarterly Incentive Balance reports represent an immaterial portion of the Reporting compliance requirement, the lack of a properly documented control over these reports is considered a significant deficiency.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

Management had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls related to the grant agreement and Reporting compliance requirement.

Views of Responsible Officials

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

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AUDITEE-PREPARED DOCUMENTS

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

ST. JOSEPH COUNTY AUDITOR

227 W. Jefferson Blvd. Second Floor
County City Building
South Bend, IN 46601
Telephone 574-235-9668
Fax 574-235-5024

Michael J. Hamann
Auditor

Teresa M. Shuter
Chief Deputy Auditor

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-001

Fiscal year in which the finding initially occurred: 2014

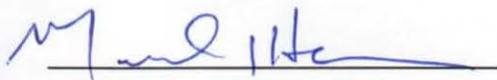
Pass-Through Entity: Indiana Department of Child Services

Contact Person Responsible for Corrective Action: Kelly Sanford

Contact Phone Number: (574) 235-1818

Status of Audit Finding:

We are still experiencing problems with the preparation of the SEFA report. Reports from DCS are now being sent to the Grant Coordinator as well. An excel spreadsheet has been prepared to more accurately track and verify the funds coming in from DCS. We've had added guidance and are working to correct the problem.



(Signature)

St. Joseph County Auditor

(Title)

8 AUG 16

(Date)

Terri J. Rethlake
St. Joseph County Clerk
EX-OFFICIO CLERK ST JOSEPH SUPERIOR & PROBATE COURTS
101 S. Main St
South Bend, IN 46601
Telephone: 574-235-9635 Fax: 574-235-9838

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding 2014-002 – Financial Transactions & Reporting

Fiscal year finding occurred: 2014

Pass-Through Entity: St. Joseph County Clerk

Contact Person Responsible for Corrective Action: Terri J. Rethlake,
Clerk St. Joseph Circuit Court
574-235-9635

Status of Audit Finding:

1. Felony Fraud charges have been filed on one of the fraudulent check cases and the defendant will be sentenced July 20, 2016. I have sent a letter to the Judge requesting restitution of the amount taken. Indiana State Police is still investigating the other two cases. Letter to Commissioners requesting reimbursement to our account will be sent today. We continue to watch for fraud on all of our accounts daily and monthly.
2. Monthly reconciliation statement(s) have been corrected and are being used. We continue to send our monthly reconciliements to the County Auditor and the Clerk reviews each month.
3. Old Trust – We have finally received all of our old trust records from the Low system that the DOS programmer retrieved. We have been working with a group called EnFocus to see if they can find a program to help with transferring this information into the Odyssey system we currently use. I started going through the Upper Court information to validate the amounts to be distributed to the Attorney General. Due to the volume of information, the length of time to complete this still depends on staffing.



Terri J. Rethlake, Clerk
St. Joseph Circuit Court

July 14, 2016



St. Joseph County, Indiana
Department of Public Works

Divisions
Highways
Bridges
Surveyors
Drainage
Environmental

County Engineer, Jessica J. Clark, P.E.
County Surveyor, John R. McNamara, P.E., L.S.

BOARD OF COMMISSIONERS
ANDREW T. KOSTIENEY, DISTRICT 1
DAVE THOMAS, DISTRICT 2
MARSHA G. McCLURE, DISTRICT 3

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-003 Reporting

Federal Agency: U.S. Department of Transportation
Federal Program: Highway Planning and Construction
CFDA Number: 20.205
Report Period: January 1, 2014 to December 31, 2014
Pass-Through Entity or Federal Grantor Agency: Indiana Department of Transportation
Contact Person Responsible for Corrective Action: Jessica Clark, St. Joseph County Engineer & ERC
Contact Phone Number: 574-235-9626

Status of Audit Finding:

County Engineer corrected the problem, provided supporting information to the State Board of Accounts, and will continue to ensure the County is complying with federal program guidelines and following the current protocol measures for federal highway planning and construction programs.


(Signature)

St. Joseph County Engineer & ERC
(Title)

7/25/2016
(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b).)



County-City Building
227 West Jefferson Blvd. 6th Floor
South Bend, IN 46601
(574) 245-6637 Fax (574) 245-6633

Robert Risenhoover
Director of Budget & Finance

To: St. Joseph County Auditor

August 8, 2016

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-004

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity: Indiana Department of Child Services

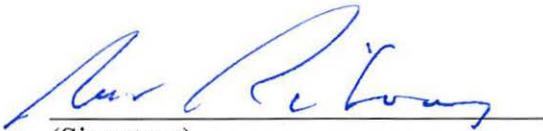
Contact Person Responsible for Corrective Action: Robert Risenhoover

Contact Phone Number: (574) 245-6637

Status of Audit Finding:

Description of Corrective Action Plan: Office has instituted internal controls to insure IV-D time reporting is entered by employee and reviewed and certified by employee's immediate supervisor. New Time Report forms have been adopted for both 100% IV-D employees and Partial IV-D employees. New Protocol has been drafted to explain and adopt new procedures. This protocol has been made part of the new employee orientation for all employees who will be engaged in IV-D work.

Completion Date: November 4, 2015


(Signature)

Director Budget and Finance
(Title)

8/8/16
(Date)



County-City Building
227 West Jefferson Blvd. 6th Floor
South Bend, IN 46601
(574) 245-6637 Fax (574) 245-6633

Robert Risenhoover
Director of Budget & Finance

To: St. Joseph County Auditor

August 8, 2016

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-005 – CASH MANAGEMENT AND REPORTING – Applies to the Prosecutor's Office

Contact Person Responsible for Corrective Action: Robert Risenhoover

Contact Phone Number: 574-245-6637

Description of Corrective Action Plan: Office returned to prior practice of having one employee prepare reports for filing and a second employee to certify the completed report. This system had been used for many years when reports were submitted in a paper format. When the reports were able to be drafted in an online electronic format our office was advised that a second employee to certify the data was not needed. This was later changed to a 2 employee process and we have made this change since it will provide an important check in the process.

Completion Date: November 4, 2015

(Signature)

Director Budget and Finance
(Title)

8/8/16
(Date)

ST. JOSEPH COUNTY AUDITOR

227 W. Jefferson Blvd. Second Floor

County City Building

South Bend, IN 46601

Telephone 574-235-9668

Fax 574-235-5024

Michael J. Hamann
Auditor

Teresa M. Shuter
Chief Deputy Auditor

August 24, 2016

CORRECTIVE ACTION PLAN

FINDING 2015-001

Contact Person: Kathy Gregorich

574-235-9398

Responsible Official: Michael J. Hamann

We concur with the finding.

We are still working on putting proper procedures in place to insure information provided to our office is accurate.

Anticipated Completion date: December 31, 2017. New personnel will be assuming these duties.

FINDING 2015-003

Contact Person: Michael Hamann

574-235-9400

Responsible Official: Michael J. Hamann

We concur with the finding.

We will retain signed copies for future audits.

Anticipated completion date: Effective immediately.

Doreen M. Stender

Signature

Chief Deputy Auditor

Title

8-24-16

Date

Terri J. Rethlake
St. Joseph County Clerk
EX-OFFICIO CLERK ST JOSEPH SUPERIOR & PROBATE COURTS
101 S. Main St
South Bend, IN 46601
Telephone: 574-235-9635 Fax: 574-235-9838

CORRECTIVE ACTION PLAN

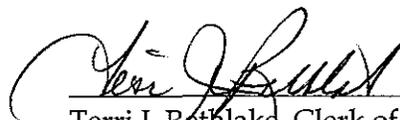
FINDING 2015-002 - FINANCIAL TRANSACTIONS AND REPORTING - CLERK OF THE
CIRCUIT COURT

Terri J. Rethlake, Clerk, St. Joseph Co Circuit Court
574-235-9635

Description of Corrective Action Plan:

1. Since there are only two (2) bookkeepers, duties of receipting and disbursing overlap. Employees are cross-trained for absence due to illness or vacation. We have initiated a compensating control to include a double checking and signing off of bond checks disbursed and Small Claims garnishment disbursements.
2. CAR-1 report was amended to include our investments. Four of the five special accounts for civil cases have been closed. We are working on unidentified reconciling items from 2005 forward to clear from reconciliation.
3. We now have all outstanding trust items retrieved from our legacy case management system. We are currently working on Upper Court trust items, verifying the amounts and then putting them in a Excel sheet to escheat to the Attorney General. Considering the thousands of trust items, this will take considerable time to process unless given some funds to hire part-time staff to help us get it done.

Anticipated Completion Date: #1 and #2 completed. #3 depends on staffing for the project as it is lengthy.



Terri J. Rethlake, Clerk of the St Joseph
County Circuit Court

Dated: August 16, 2016

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/>.