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August 22, 2024

To: The Officials of St. Joseph County  
St. Joseph County  
St. Joseph County, Indiana

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of St. Joseph County. We have reviewed the Annual Comprehensive Financial and Single Audit Reports which have been opined upon by Forvis Mazars, LLP, Independent Public Accountants, for the period January 1, 2023 to December 31, 2023. Per the *Independent Auditor's Report*, the financial statements included in the Annual Comprehensive Financial Report present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We call your attention to the findings in the report. The findings appear on pages 11-15 of the Single Audit Report, which is included after the Annual Comprehensive Financial Report. Please refer to the Schedule of Findings and Questioned Costs for further details related to the findings. Management's Corrective Action Plan appears at the end of the reports.

In our opinion, Forvis Mazars, LLP prepared the audit report in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in cursive script that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner



# ST. JOSEPH COUNTY

## INDIANA

# ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDING ON DECEMBER 31, 2023

REPORT PREPARED BY THE ST. JOSEPH COUNTY AUDITOR'S OFFICE

JOHN H. MURPHY, COUNTY AUDITOR  
ABBY DOYLE, CHIEF DEPUTY AUDITOR  
KATHRYN BISHOP, FINANCE DIRECTOR

ST. JOSEPH COUNTY  
Annual Comprehensive Financial Report  
For the Year Ended December 31, 2023

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# **INTRODUCTORY SECTION**

# ST. JOSEPH COUNTY AUDITOR

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County City Building

South Bend, IN 46601

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**John H. Murphy**

Auditor

**Abby Doyle**

Chief Deputy

**Kathryn Bishop**

Finance Director

June 28, 2024

Members of the St. Joseph County Council

Members of the St. Joseph County Board of Commissioners

Residents of St. Joseph County:

The **Annual Comprehensive Financial Report** (“Financial Report”) of **St. Joseph County, Indiana** (the "County") for the year ended **December 31, 2023** is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of the government’s financial activities are included.

Generally Accepted Accounting Principles (GAAP) require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management’s Discussion and Analysis (MD&A) report. This letter of transmittal is designed to complement the MD&A and Financial Report and should be read in conjunction with these reports. St. Joseph County’s MD&A can be found immediately following the independent auditors’ report.

The Annual Comprehensive Financial Report is presented in **four sections: introductory information, financial information, statistical information, and federal compliance information**. The introductory section includes this transmittal letter, the County’s organization chart, and a listing of principal County officials. The financial section begins with the independent auditors’ report on the County’s financial statements and schedules, the Managements’ Discussion and Analysis report, followed by the County’s basic financial statements and accompanying notes. The remaining portion of this section includes the combining and individual fund and other financial statements and schedules. The statistical section includes selected financial and demographic information generally presented on a multi-year basis, which has been provided to give the reader a broader understanding of the County. The federal awards compliance section, which includes the results of the supplemental audit of the County’s federal awards and the internal controls necessary for compliance, is included in a separate report.

The County is required to undergo an annual single audit in conformity with the provisions of the Code of Federal Regulations Title 2 Part 200, the provisions of Indiana Code section 5-11-1-9 and the requirements of the Indiana State Board of Accounts. Information related to the single audit, including the schedule of federal financial assistance, findings and recommendations, and the auditors’ reports on the internal control structure and compliance with applicable laws and regulations.

The following pages of this transmittal letter begin with a general overview of the County and the surrounding area including historical information on the County. Also summarized are the key financial, budgetary and property tax controls with which the County is required to comply. The remainder includes a discussion of the prior year’s financial challenges and accomplishments and other key issues the County is facing along with the impact that they may have on current and future budgets.

## General Information

**St. Joseph County is the fifth largest county in the State of Indiana.** St. Joseph County was named by early missionaries for the St. Joseph River and organized in 1830. The County covers 458 square miles, and the City of South Bend is the County seat. St. Joseph County’s 2020 U.S. Census Bureau population was 272,912. This represents an increase in population of 5,981 residents as compared to the 2010 Census population of 266,931. The County continues to experience growth in the downtown areas of its two largest cities (South Bend and Mishawaka), in the Granger subdivision and in other unincorporated areas of the County. During 2023, housing prices increased as people realized that St. Joseph County was a great place to start a business or raise a family. Residential development is occurring throughout the County, particularly in the areas surrounding the University of Notre Dame campus, in the Granger subdivision and in downtown Mishawaka.

St. Joseph County operates with a three-member, elected Board of Commissioners that exercises executive functions and a nine-member, elected County Council that exercises legislative functions. The County Council serves as the fiscal body and approves the annual budget. The elected Auditor is the Chief Financial Officer (CFO) and the elected Treasurer serves as Chief Investment Officer. Other elected officials include Assessor, Sheriff, Clerk, Prosecuting Attorney, Recorder, and Surveyor. **St. Joseph County has a bond rating of A+ with Standards & Poor’s.** A recent report from Standard and Poor’s noted that the County had “very strong liquidity” with high cash reserves and “very strong debt and contingent liability profile” with low debt levels.

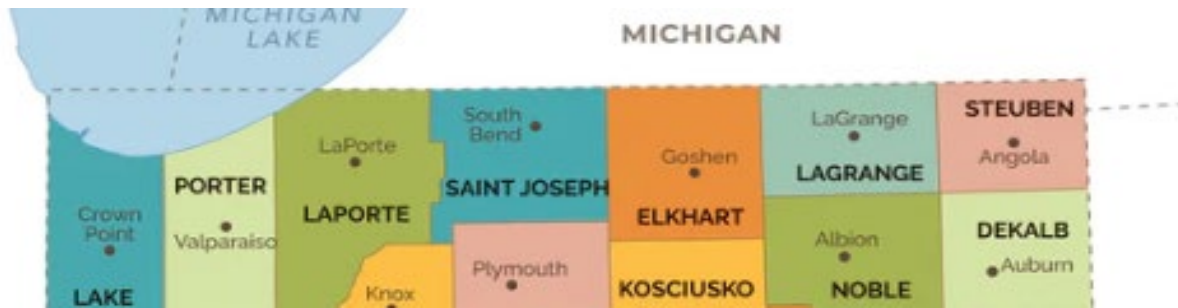
The County provides a full range of traditional governmental services to its residents. These services include general governmental services; police protection and a county jail; a health department; judicial services and courts; sanitation services; the construction and maintenance of highways, streets, and infrastructure; parks and recreation; and a history museum.

## Location

St. Joseph County lies within the heartland of the manufacturing belt and metropolitan regions of the Upper Midwest and Canada. St. Joseph County is in the north central part of Indiana, ten miles south of the Michigan state line, in a region commonly referred to as Michiana. The region is a vibrant and diverse area with a strong economy based on a mix of health care, agricultural, service, manufacturing, education, and other commercial and tourism industries. This diverse economic mix creates varied employment opportunities for the area’s residents while providing insulation via diversification from future economic downturns. **The County is home to the University of Notre Dame, St. Mary’s College, Indiana University South Bend, Bethel University, and other educational institutions.**



St. Joseph County is approximately 90 miles east of Chicago, 140 miles north of Indianapolis and 115 miles south of Grand Rapids, Michigan. Accessibility to transportation has supported economic growth within the community. Transportation infrastructure includes Interstate 80/90, the South Bend International Airport (which is the second busiest in the State of Indiana), and the South Shore Line. Proximity to Chicago, the largest rail and intermodal (rail/truck/ocean/inland waterway) transfer point in the country, is a significant advantage to the County. In May 2024, the County completed the South Shore “double tracking” project with federal, state, and other local government partners that has reduced the South Shore Line travel time to downtown Chicago to less than two hours. This project has connected St. Joseph County with the third largest city in the United States. It will be transformative to the local economy going forward. In recent years, the County has been home to data centers with Data Realty and the planned \$11 billion dollar investment in a campus of data centers by Amazon in the southern area of the County. **The Amazon investment in St. Joseph County is the largest capital investment announcement in Indiana’s history.**



**Economic Conditions and Outlook**

The estimated resident labor force in St. Joseph County is 132,300 workers (2023 STATS Indiana). The workers are typical of the Midwest: well-trained with a strong work ethic. Approximately 91% of the area’s adult population are high school graduates or higher with an estimated 32% earning a bachelor’s degree or higher. **The unemployment rate in St. Joseph County was 3.3% in December 2023.** This unemployment rate was slightly lower than the State of Indiana unemployment rate of 3.5%. The unemployment rate in St. Joseph County was in the middle range compared to its surrounding counties—Elkhart County (3.2%), La Porte County (3.6%), and Marshall County (2.6%) in Indiana and Cass County (4.0%) and Berrien County (3.8%) in Michigan (Bureau of Labor Statistics).

The employment profile for St. Joseph County provides a good overview of the economic makeup of this community. Employment estimates for the County’s major economic sectors are as follows (2022 STATS Indiana Summary for St. Joseph County):

| <b>Type</b>                     | <b>Employment</b> | <b>Percent</b> | <b>Avg. Earnings</b> |
|---------------------------------|-------------------|----------------|----------------------|
| Health Care, Social Services    | 23,117            | 14.3%          | \$76,717             |
| Retail Trade                    | 16,227            | 10.1           | 40,998               |
| Manufacturing                   | 14,038            | 8.7            | 96,488               |
| Government                      | 13,499            | 8.4            | 64,143               |
| Accommodation, Food Service     | 11,874            | 7.4            | 29,292               |
| Professional, Technical Service | 8,461             | 5.2            | 120,253              |
| Construction                    | 7,770             | 4.8            | 71,820               |
| Transportation, Warehousing     | 7,183             | 4.5            | 45,902               |
| Wholesale Trade                 | 7,178             | 4.5            | 88,907               |

|              |                |               |                 |
|--------------|----------------|---------------|-----------------|
| Farm         | 556            | 0.3           | 49,642          |
| Other        | 51,353         | 31.8          | 56,955          |
| <b>Total</b> | <b>161,256</b> | <b>100.0%</b> | <b>\$64,766</b> |

In 2022, St. Joseph County had 107,466 households with a median household income of \$61,028. The median age of St. Joseph County residents was 36.7 years old. A total of 79.1% of residents identified as white, 13.9% as African American and 10.2% as Hispanic (2022 STATS Indiana). A total of 73,223 (68.1%) housing units were owner occupied and 34,243 (31.9%) housing units were renter occupied.

**The affordability of housing in St. Joseph County makes it an attractive place to live, work and play.** The following is a summary of the 2024 median sold home prices for St. Joseph County and some neighboring communities (Realtor.com):

| <u>Name</u>           | <u>Median Home Price</u> |
|-----------------------|--------------------------|
| St. Joseph County, IN | \$195,000                |
| Kalamazoo, MI         | 220,000                  |
| Fort Wayne, IN        | 235,000                  |
| Lafayette, IN         | 237,000                  |
| Highland, IN          | 250,000                  |
| Indianapolis, IN      | 265,000                  |
| Grand Rapids, MI      | 315,000                  |
| Chicago, IL           | 355,000                  |

St. Joseph County is home to major employers in higher education, health care services and manufacturing. The following is a listing of major employers in the County:

| <u>Company Name</u>                       | <u>Industry</u>   | <u>No. of Employees</u> |
|---|-------------------|-------------------------|
| University of Notre Dame                  | Higher Education  | 6,171                   |
| Msm Holdco, LLC                           | Business Services | 3,100                   |
| Saint Joseph Regional Medical Center Inc. | Health Care       | 3,000                   |
| Beacon Medical Group                      | Health Care       | 1,900                   |
| City of South Bend                        | Local Government  | 1,073                   |
| Press Ganey Associates, Inc.              | Health Care       | 945                     |
| AM General LLC                            | Manufacturing     | 800                     |
| Air Wisconsin Airlines LLC                | Regional Airline  | 756                     |
| Honeywell International Inc.              | Manufacturing     | 700                     |
| Ivy Tech Community College of Indiana     | Higher Education  | 654                     |

Source: South Bend Regional Chamber of Commerce and City of South Bend 2022 Annual Comprehensive Financial Report

### **Saint Joseph County History and Amenities**

In 1820, Pierre Navarre of the American Fur Trading Company was the first settler in the area to become later known as St. Joseph County. Navarre’s original cabin was recently moved from Leeper Park to The History Museum where it will be more accessible to tourists and County residents. St. Joseph County has continued to progress in its growth since 1842 when Father Edward Sorin named his rustic log chapel “Notre Dame du Lac” and began to teach the local Indians. Today the chapel has grown into the University of Notre Dame. In 1852, H.C. Studebaker started the industry of

making wagons and horse-drawn buggies that evolved into the manufacturing of the Studebaker automobile. At its peak, the Studebaker Automobile Company employed 26,000 people in the County. It is estimated that Studebaker produced over 4.2 million vehicles until its closure in 1963.

Another industrial firm that would later become the area’s largest began in 1923 when Vincent Bendix began manufacturing automotive brakes. In 1929, the company became the Bendix Aviation Corporation, and now, as Honeywell, is a leading manufacturer of automotive and aerospace products. The Singer Sewing Company and the Oliver Chilled Plow Works were other important companies during the early history of St. Joseph County.

In the 1840s and 1850s, many St. Joseph County residents were secretly involved in helping fugitive slaves escape from the South through the Underground Railroad. Many residents offered their homes, barns, and businesses up as “stations” or safe places in which runaways could eat and rest as they made their way North. Most notable among local Underground Railroad conductors was James Washington, a well-known and well-respected free Black man in South Bend. Mr. Washington was a barber who, along with Mr. Sawyer, collected money from local citizens to fund the Underground Railroad.

Special attractions within St. Joseph County include the Olympic-class East Race Waterway and East Bank area; newly-renovated Morris Performing Arts Center, which provides for the Broadway Theater League, the South Bend Symphony Orchestra with the Chamber and Pops Orchestras, and Southold Dance Theater; award-winning South Bend Civic Theater; Studebaker National Museum; South Bend Museum of Art; Raclin-Murphy Museum of Art at Notre Dame; Northern Indiana Center for History; Copshaholm/The Oliver Mansion; Century Center; University Park Mall; Potawatomi Zoo; Morris Conservatory/Muessel-Ellison Tropical Gardens; Farmers’ Market; and the Byers Softball Complex. The Four Winds Field Baseball Stadium is a 5,600-seat facility which opened in 1987 and is rated among the best in minor league baseball. The stadium is home to the South Bend Cubs, a minor league team affiliated with the Chicago Cubs.



Former residents of St. Joseph County include Schuyler Colfax, Vice President of the United States; Ryan Newman, NASCAR driver; Joe Kernan, Vietnam POW, and Governor of Indiana; Knute Rockne, Notre Dame football coach; Sydney Pollack, movie director; Fr. Ted Hesburgh, President of the University of Notre Dame, and Chair of the U.S. Civil Rights Commission; Muffet McGraw, Notre Dame Women’s Basketball Coach; and Pete Buttigieg, former Mayor of South Bend, Presidential candidate, and current U.S. Secretary of Transportation.

### **Financial, Budgetary and Property Tax Controls**

**Internal Controls.** The St. Joseph County Auditor’s Office is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are

protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. In June 2016, the County Council and County Commissioners approved an Internal Controls Standards Policy for the County government, in accordance with State statutes. **In January 2020, the County Council and County Commissioners approved a Cash Reserves Policy for all funds of the County.** The Auditor's office has developed a tracking schedule to monitor compliance with the policy.

**Single Audit.** As a recipient of federal and state financial assistance, the County is also responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management of the County. As part of the County's single audit described earlier, tests are performed to review internal controls to determine the auditing procedures that are appropriate under the circumstances, including that portion related to federal financial assistance programs, as well as to determine that the County has complied with applicable laws and regulations. The results of the County's single audit for the year ended December 31, 2023 are included in a separate report.

**Budgetary Controls.** In accordance with Indiana statutes, the County maintains budgetary controls integrated within the accounting system. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget (prepared on a cash basis) which is adopted by the County Council and County Commissioners or Redevelopment Commission (depending on the fund) and then reviewed and approved by the State of Indiana Department of Local Government Finance (DLGF). Activities of the general fund, special revenue funds, capital project funds, internal service funds, and debt service funds are included in the annual budget. The County Council and County Commissioners may transfer appropriations from one major budget classification to another within a department by ordinance if the total appropriations for that fund are not exceeded. Additional appropriations for more than the original budget must be approved by the County Council and County Commissioners and are also submitted to the DLGF for either approval or acknowledgement (depending on the fund). A budget is not legally adopted or amended until action is taken by the DLGF.

Additional appropriations for funds approved by the Redevelopment Commission do not require DLGF approval. The deadline for adoption of the annual budget is November 1<sup>st</sup>. The County's fiscal year begins on January 1<sup>st</sup>.

The County maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts do not lapse at year end and are carried over to the following year as a part of the subsequent year's budget. In January, the County Council reviews a listing of encumbrances as of the end of the prior fiscal year (December 31<sup>st</sup>). In order to encumber funds, an invoice or signed contract, along with a purchase order, must be received and issued prior to December 31<sup>st</sup>. In addition, certain fiscal year grant budgets carryforward as of December 31<sup>st</sup>.

**To provide an additional level of control and oversight, the County Auditor’s office prepares a Budget vs Actual Summary and Expenditure Detail reports for each budgeted fund and account each month.** These reports are submitted to County Council and County Commissioners every month for their review.

**Property Tax Controls.** In addition to budgetary and other controls established by Indiana law, the County must operate within specific and rigid controls governing the amount of property tax it may levy. The property tax control program, which began in 1973, limits the amount of property tax that may be levied by each unit of government in its legally budgeted funds. The total amount of property tax levied by the unit may increase by the six-year average annual growth in Indiana personal non-farm income, as calculated by the U.S. Bureau of Economic Analysis, with a 6% maximum. This calculated amount is referred to as the maximum levy “growth quotient.” For property tax revenue assessed in 2022 and payable in 2023, the growth quotient was 5%. This means that property tax revenue for levy-controlled funds may not increase by more than 5% from the previous year, even if the increase in the assessed value of the property is higher than this. This law is designed to protect taxpayers from large property tax increases when property values increase rapidly.

During March 2008, the State of Indiana General Assembly enacted property tax reform legislation which made significant changes in the property tax system by capping the amount of property taxes at 1% of grossed assessed value for residential homesteads, 2% for agricultural/rental properties and 3% for all other real and personal property. Known as the “circuit breaker” law, this legislation was phased in over a two-year period beginning in 2009. The loss of revenue to the County due to this legislation was approximately \$12.5 million dollars (2023 St. Joseph County Circuit Breaker Report). **Despite the impact of circuit breaker, property tax collections for St. Joseph County have increased from \$47.6 million dollars in 2012 to \$68.4 million dollars in 2023, an increase of \$20.8 million dollars per year.**

Local income tax revenue has increased significantly in recent years. Local income tax is charged at a rate of 1.75% of employee wages and is distributed to all local governments in St. Joseph County based on certain factors. **Local income tax allocated to the St. Joseph County government has increased from \$17.3 million dollars in 2012 to \$51.7 million dollars in 2023, an increase of \$34.4 million dollars per year.** This includes the creation of a dedicated PSAP 911 local income tax in 2022 to fund the operations of the call center.

### **Prior Financial Challenges and Current Outlook**

St. Joseph County has dealt effectively with the “circuit breaker” property tax losses noted above and finds itself in an excelled financial position as of December 31, 2023. **General Fund balance increased by \$14.2 million dollars during 2023 and was \$42.1 million dollars as of December 31, 2023. General Fund balance was 42.92% of annual expenditures.** The Government Finance Officers Association (GFOA) recommends General Fund reserves of at least two months of expenditures, or 16.67% of annual expenditures. Total Governmental fund balance increased by \$22.2 million dollars from \$114.0 million dollars as of December 31, 2022 to \$136.2 million dollars as of December 31, 2023. **Total governmental fund balance was 64.0% of total governmental annual expenditures as of December 31, 2023.** In a Standard and Poor’s bond report, dated October 26, 2022, it was noted that the County had an “affordable and low debt burden relative to its budget and tax base” and had “prudent fiscal management incorporating frequent budget reporting, projections, and an established 20% minimum cash reserve policy”.

Finally, the County has been impacted by the COVID-19 pandemic as is true for most local governments. **Under the 2021 American Rescue Plan (ARP) Act, St. Joseph County received funding of \$26.4 million dollars in 2021 and \$26.4 million dollars in 2022** to provide resources for COVID-19 prevention, assistance to restaurants and hotels impacted by the pandemic, money for public safety projects like police body cameras, and funding for general infrastructure like road paving and bridges. The ARP funds have been very helpful in combatting the disease and providing money for capital projects.

**St. Joseph County revenue has only been marginally negatively impacted by the COVID pandemic.** Gas tax revenue decreased by \$504 thousand dollars in 2020 but increased by \$1.7 million dollars in 2023. Property tax revenue has increased steadily since 2020, as the value of real estate has increased. Innkeepers tax collections took a hit during the pandemic but have rebounded to record levels. **Although counterintuitive, St. Joseph County was in a better overall financial position as of December 31, 2023 than it was before the COVID pandemic.**

### **Acknowledgments**

The preparation of the **2023 Annual Comprehensive Financial Report** was made possible by the dedicated service of the County's department fiscal officers and the staff of the County Auditor's office. Each fiscal officer and member of the Auditor's office has our sincere appreciation for their contributions made in the preparation of this report and records for the audit. We would like to acknowledge the efforts of our partners at Kruggel Lawton, CPAs (including Allison Allman) for their work in helping to prepare this report. We appreciate the work of our independent auditors Forvis Mazars led by Michael Earls and David Hartwell. In addition, we would like to thank the staff of the Indiana State Board of Accounts (including Vicki Urbanik-Randall) for their hard work and dedication towards this effort.

In closing, without the leadership and support of the St. Joseph County Council and the St. Joseph County Board of Commissioners, preparation of this report would not have been possible.

Sincerely,

*John H. Murphy*

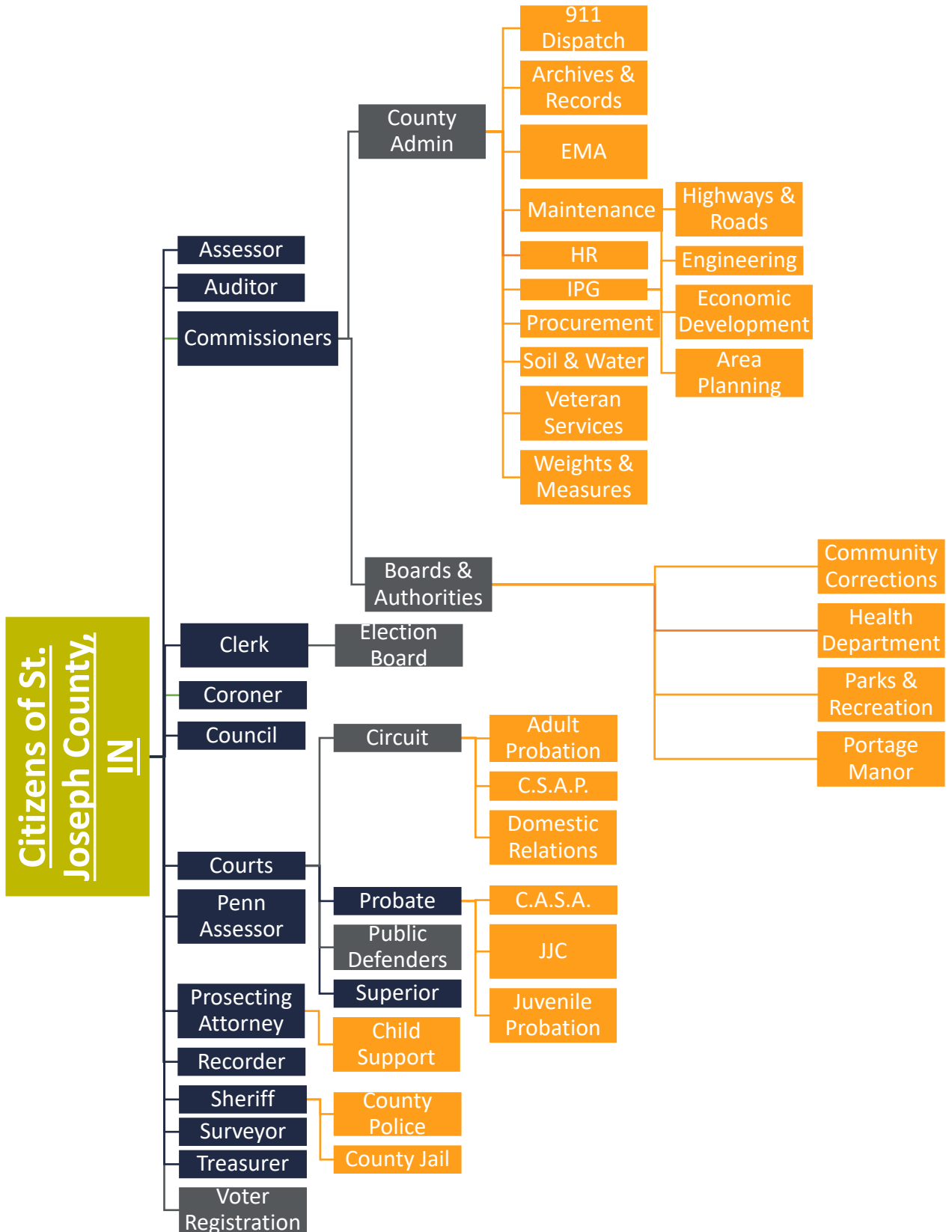
John H. Murphy  
County Auditor

*Abby Doyle*

Abby Doyle  
Chief Deputy Auditor

*Kathryn Bishop*

Kathryn Bishop  
Finance Director



ST. JOSEPH COUNTY  
COUNTY OFFICIALS  
DECEMBER 31, 2023

| <u>Office</u>                                     | <u>Official</u>    | <u>Term</u>          |
|---|--------------------|----------------------|
| County Auditor                                    | John H Murphy      | 01-01-23 to 12-31-26 |
| County Treasurer                                  | Tim A. Swager      | 01-01-21 to 12-31-24 |
| Clerk of the Circuit Court                        | Amy Rolfes         | 01-01-23 to 12-31-26 |
| County Sheriff                                    | William Redman     | 01-01-23 to 12-31-26 |
| County Recorder                                   | Mary B. Wisniewski | 01-01-21 to 12-31-24 |
| President of the Board of<br>County Commissioners | Carl Baxmeyer      | 01-01-23 to 12-31-26 |
| President of the<br>County Council                | Mark Root          | 01-01-23 to 12-31-26 |

# **FINANCIAL SECTION**

## Independent Auditor's Report

Board of Commissioners  
St. Joseph County, Indiana  
South Bend, Indiana

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Joseph County, Indiana (County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

**Forvis Mazars, LLP**

**Fort Wayne, Indiana  
June 28, 2024**

# St. Joseph County, Indiana

## Management's Discussion and Analysis

The management of St. Joseph County, Indiana (the "County") provides herewith this Management's Discussion and Analysis (MD&A) of the financial activities and condition of **St. Joseph County, Indiana** for the fiscal year ended **December 31, 2023**.

Readers of the information contained within this Management's Discussion and Analysis, and any opinion derived therein, should be considered as a part of the greater whole of the financial statements, notes to the financial statements, and supplemental information, as contained within this Basic Financial Statement.

### Financial Highlights

|   | Governmental Activities |                      |
|---|-------------------------|----------------------|
|   | 2023                    | 2022                 |
| Assets/deferred outflows of resources     | \$ 673,989,372          | \$ 666,991,089       |
| Liabilities/deferred inflows of resources | 357,060,298             | 378,841,548          |
| <b><u>Net position</u></b>                |                         |                      |
| Net investment in capital assets          | 329,813,768             | 331,597,764          |
| Restricted                                | 4,490,083               | 118,950,554          |
| Unrestricted (deficit)                    | <u>(17,374,777)</u>     | <u>(162,398,777)</u> |
| <b>Total net position</b>                 | <b>316,929,074</b>      | <b>288,149,541</b>   |
| Change vs. prior year                     | 28,779,533              | 6,015,256            |
| Expenses                                  | 236,893,344             | 245,484,401          |
| Revenues                                  | 265,672,877             | 251,499,657          |

- Government-wide net position was 316,929,074 as of December 31, 2023.
- Government-wide net position increased by \$28,779,533, or 9.99% during fiscal 2023. The primary reason was that the County received higher interest earnings, property taxes and local income taxes than expected (with a supplemental distribution of \$9.9 million in local income taxes during the summer).
- Total assets and deferred outflows of resources as of December 31, 2023 of \$673,989,372 increased by \$6,998,283, or 1.05%, as compared to total assets and deferred outflows of resources as of December 31, 2022.
- Total liabilities and deferred inflows of resources as of December 31, 2023 of \$357,060,298 decreased by \$21,781,250, or 5.75%, as compared to total liabilities and deferred inflows of resources as of December 31, 2022.

# St. Joseph County, Indiana

## Management's Discussion and Analysis

- As of December 31, 2023, the government-wide net position of \$316,929,074 has \$329,813,768 invested in capital assets (net of debt) which is not available for spending, \$4,490,083 classified as restricted for debt service, and (\$17,374,777) classified as unrestricted.
- Government-wide revenue received in fiscal 2023 totaled \$265,672,877, an increase of \$14,173,220 or 5.64%, versus government-wide revenue received in fiscal 2022.
- Government-wide expenses in 2023 totaled \$236,893,344 a decrease of \$8,591,057, or 3.50%, as compared to government-wide expenses in fiscal 2022.
- Explanatory commentary concerning the changes in assets, liabilities, revenue, and expenditures can be found in later sections of this MD&A.

### Overview of the Financial Statements

The County's financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also includes other supplementary information in addition to the basic financial statements.

### Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances using "accrual-based accounting," a method of accounting used by private sector businesses.

- **Statement of Net Position**

This statement reports all assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the County as of December 31, 2023. The difference between total assets and deferred outflows of resources less total liabilities and deferred inflows of resources is reported as "net position," and can generally be thought of as the net worth of the County. Increases in net position generally indicate an improvement in financial position while decreases in net position may indicate a deterioration of financial position.

- **Statement of Activities**

This statement serves the purpose of the traditional income statement. It provides consolidated reporting of the results of all activities of the County for the year ended December 31, 2023. Changes in net position are recorded in the period in which the underlying event takes place, which may differ from the period in which cash is received or disbursed. The statement of activities displays the expense of the County's various programs net of the related revenues, as well as a separate presentation of revenue available for general purposes including property and local income taxes, fees for services and other revenue sources.

# St. Joseph County, Indiana

## Management's Discussion and Analysis

The government-wide financial statements distinguish between functions of the County that are principally supported by taxes and intergovernmental revenue (governmental activities) and other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The major governmental activities of the County include general government, judicial services, public safety, street construction and maintenance, infrastructure construction, health services, and parks and recreation. The County reporting entity includes four discrete component units—Solid Waste Management District of St. Joseph County, St. Joseph County Airport Authority, St. Joseph County Public Library, and Mishawaka-Harris-Penn Library. The County does not operate any business-type activities.

### Fund Financial Statements

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives of the County. The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Each fund has its own cash balance which must be maintained according to the County's cash reserve policy.

### Governmental Funds

Governmental funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's short-term financing requirements. Governmental funds use the modified accrual accounting method. The County maintains four (4) major governmental funds (General, LIT – Economic Development County Share, LIT – Public Safety County Share, and American Rescue Plan) and approximately one hundred and seventy-seven (177) non-major governmental funds.

### Proprietary Funds

The County maintains one type of proprietary funds: internal service fund.

- **Internal service funds** are used to accumulate and allocate costs internally among the County's various functions and funds. The County maintains three (3) internal service funds. The County uses internal service funds to account for its self-funded worker's compensation and casualty insurance program, self-funded County employees and retirees' health insurance program and the Interlocal group health insurance program for participating local governments. Three local governments participated in the Interlocal Group Health insurance program during 2023—South Bend Public Transportation (Transpo), Solid Waste Management District of St. Joseph County and St. Joseph County Airport Authority. The latter two governments are reported as discrete component units of St. Joseph County in this financial report. Because the services of the internal service funds predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements, but are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in the report.

### **Fiduciary Funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the County government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support County programs. The County maintains approximately fifty-four (54) fiduciary funds, which consist of one (1) pension trust fund and fifty-three (53) custodial funds.

### **Pension Trust Fund Operations**

Eligible County employees (except for sworn police officers) are covered by the Public Employees Retirement Fund (PERF). This plan is managed by the Indiana Public Retirement System (INPRS), which is an agency of the State of Indiana. Sworn police officers are covered under the County Police Retirement and Benefit Plans. This fund is managed locally by the Police Department Pension Board. The County maintains a separate fund to record revenue and expenditures of this fund. The Auditor's office prepares a financial report of the County Police Retirement and Benefits Plans every month for the County Council and Commissioners. Financial information for this plan is presented later in the report.

### **Notes to the Financial Statements**

The notes to the financial statements provide additional information that is essential to have a full understanding of the data provided in the government-wide and fund financial statements.

### **Other Information**

In addition to the basic financial statements and accompanying notes and disclosures, this basic financial statement presents supplementary information ("Required Supplementary Information" or "RSI") immediately following the basic financial statements. Other supplementary information is found after Required Supplementary Information. The combining statements referred to earlier in connection with non-major governmental, non-major enterprise, internal service and fiduciary funds are presented immediately after the Required Supplementary Information.

# St. Joseph County, Indiana

## Management's Discussion and Analysis

### Government-wide Financial Analysis

The following financial analysis will focus on the statement of net position and statement of changes in net position of the County's governmental activities as of December 31, 2023 and December 31, 2022.

### Statement of Net Position

|                                       | Governmental Activities |                |
|---------------------------------------|-------------------------|----------------|
|                                       | 2023                    | 2022           |
| <b>Assets</b>                         |                         |                |
| Current and other                     | \$ 271,437,437          | \$ 255,384,951 |
| Capital assets (net)                  | 372,881,194             | 379,462,030    |
| Total Assets                          | 644,318,631             | 634,846,981    |
| <b>Deferred Outflows of Resources</b> | 29,670,741              | 32,144,108     |
| <b>Liabilities</b>                    |                         |                |
| Current                               | 36,235,631              | 55,506,522     |
| Long-term                             | 185,882,304             | 182,359,377    |
| Total Liabilities                     | 222,117,935             | 237,865,899    |
| <b>Deferred Inflows of Resources</b>  | 134,942,363             | 140,975,649    |
| <b>Net Position</b>                   |                         |                |
| Net investment in capital assets      | 329,813,768             | 331,597,764    |
| Restricted                            | 4,490,083               | 118,950,554    |
| Unrestricted (deficit)                | (17,374,777)            | (162,398,777)  |
| Total Net Position                    | \$ 316,929,074          | \$ 288,149,541 |

- As of December 31, 2023, total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$316,929,074 an increase of 28,779,533, or 9.99%, from the net position level as of December 31, 2022.
- Government-wide assets and deferred outflows of resources increased by \$6,998,283, or 1.05%, as compared to amounts as of December 31, 2022. The increase from the prior year was due to an increase in taxes receivable and accounts receivable because of higher property tax revenue and interest revenue.
- Government-wide liabilities and deferred inflows of resources decreased by \$21,781,250 or 5.75%, as compared to amounts as of December 31, 2022. The decrease from prior year was due to a decrease in net pension liability (from higher investment earnings), accounts payable, and debt principal balances.

# St. Joseph County, Indiana

## Management's Discussion and Analysis

### Statement of Changes in Net Position

|                                 | Governmental Activities |                       |
|---------------------------------|-------------------------|-----------------------|
|                                 | 2023                    | 2022                  |
| <b>Revenues</b>                 |                         |                       |
| Program revenue:                |                         |                       |
| Charges for services            | \$ 16,663,785           | \$ 22,989,552         |
| Operating grants                | 79,403,418              | 97,521,734            |
| General revenue:                |                         |                       |
| Property taxes                  | 68,408,702              | 62,157,159            |
| Other taxes                     | 56,421,566              | 43,494,014            |
| Other revenue                   | 44,775,406              | 25,337,198            |
| <b>Total revenues</b>           | <u>265,672,877</u>      | <u>251,499,657</u>    |
| <b>Expenses</b>                 |                         |                       |
| General government              | 131,822,297             | 125,792,477           |
| Public safety                   | 46,470,215              | 51,483,235            |
| Highways and streets            | 32,367,084              | 30,793,642            |
| Economic development            | 6,095,410               | 3,067,087             |
| Health and welfare              | 15,490,647              | 29,909,746            |
| Culture and recreation          | 2,774,163               | 2,550,063             |
| Interest on long-term debt      | 1,395,626               | 1,888,151             |
| Loss on disposition of asset    | 477,902                 | -                     |
| <b>Total expenses</b>           | <u>236,893,344</u>      | <u>245,484,401</u>    |
| <b>Changes in net position</b>  | 28,779,533              | 6,015,256             |
| <b>Net position - beginning</b> | <u>288,149,541</u>      | <u>282,134,285</u>    |
| <b>Net position - ending</b>    | <u>\$ 316,929,074</u>   | <u>\$ 288,149,541</u> |

### Governmental Activities

Net position for governmental activities increased by \$28,779,533 during fiscal 2023, an increase of 9.99% from the balance of Net Position as of December 31, 2022. Revenue of \$265,672,877 increased by \$14,173,220, or 5.64%, as compared to fiscal 2022. Expenses were \$236,893,344 during 2023, a decrease of \$8,591,057, or 3.5%, as compared to fiscal 2022.

The governmental activities revenue increases were due primarily to higher property tax revenue (higher housing assessments) and local income tax revenue (a supplemental income tax distribution \$9.9 million from the State of Indiana in the summer). In addition, interest earnings increased by nearly \$8.0 million due to higher rates on bank cash balances. Grant revenue declined with less spending on the American Rescue Plan grant and less revenue from Emergency Rental Assistance grants and COVID-related grants for the County Health Department. Governmental activities expenses decreased due to less spending of American Rescue Plan dollars and the expiration of Emergency Rental Assistance grants and Health department programs paid for with COVID-related grants.

# St. Joseph County, Indiana

## Management's Discussion and Analysis

### Financial Analysis of Government Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Funds of the County are divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

#### Condensed Balance Sheet, Statement of Revenue, Expenditures, and Changes in Fund Balances As of and for the year ended December 31, 2023

|  | General Fund   | LIT -<br>Economic Dev.<br>- County Share | LIT - Public<br>Safety -<br>County Share | American<br>Rescue Plan | Non-Major      | Total          |
|--|----------------|--|--|-------------------------|----------------|----------------|
| Total assets                           | \$ 101,501,084 | \$ 14,922,962                            | \$ 4,956,091                             | \$ 16,615,922           | \$ 117,241,328 | \$ 255,237,387 |
| Total liabilities and deferred inflows | 59,370,988     | 7,464,044                                | 3,597,422                                | 16,615,922              | 32,012,604     | 119,060,980    |
| <b>Fund balances</b>                   |                |  |  |                         |                |                |
| Nonspendable                           | 130,037        | 2,177,636                                | -  | -                       | 8,966,073      | 11,273,746     |
| Restricted                             | -              | -  | 1,358,669                                | -                       | 76,370,899     | 77,729,568     |
| Assigned                               | -              | 5,281,282                                | -  | -                       | -              | 5,281,282      |
| Unassigned                             | 42,000,059     | -  | -  | -                       | (108,248)      | 41,891,811     |
| Total fund balance                     | 42,130,096     | 7,458,918                                | 1,358,669                                | -                       | 85,228,724     | 136,176,407    |
| Revenues                               | 110,702,969    | 18,320,069                               | 8,927,217                                | 14,458,155              | 78,318,717     | 230,727,127    |
| Expenditures                           | 98,155,189     | 18,423,198                               | 8,368,130                                | 14,486,941              | 71,221,847     | 210,655,305    |
| Net excess (deficiencies)              | 12,547,780     | (103,129)                                | 559,087                                  | (28,786)                | 7,096,870      | 20,071,822     |
| Other sources (uses)                   | 1,622,718      | -  | -  | 28,786                  | 449,432        | 2,100,936      |
| <b>Net change in fund balance</b>      | 14,170,498     | (103,129)                                | 559,087                                  | -                       | 7,546,302      | 22,172,758     |
| <b>Beginning fund balances</b>         | 27,959,598     | 7,562,047                                | 799,582                                  | -                       | 77,682,422     | 114,003,649    |
| <b>Ending fund balances</b>            | \$ 42,130,096  | \$ 7,458,918                             | \$ 1,358,669                             | \$ -                    | \$ 85,228,724  | \$ 136,176,407 |

As of December 31, 2023, the County governmental funds reported a combined ending fund balance of \$136,176,407.

The non-spendable fund balance of \$11,273,746 is sequestered for property held for resale, prepaid expenses, and inventory and is, therefore, not available for new spending. The restricted fund balance of \$77,729,568 consists of local income tax, gas taxes, grants, fees, tax increment financing, donations and other revenue that are limited by external parties as to their use. The assigned fund balance of \$5,281,282 includes balances in LIT-Economic Development Fund for certain projects and are available for spending by the County. The remaining unassigned fund balance of \$41,891,811 consists of money in the General Fund that has not been obligated in any manner by the County less deficits in certain nonmajor governmental grant funds that have incurred costs that have not yet been reimbursed by the grantor.

# St. Joseph County, Indiana

## Management's Discussion and Analysis

The **General Fund** is the primary operating fund for County operations including general government, public safety, health and welfare, highway and streets, certain culture and recreation expenses, and certain debt service obligations.

As of December 31, 2023, the General Fund balance of \$42,130,096 represents an increase of \$14,170,498, or 50.68%, from the balance as of December 31, 2022. The increase was due primarily to higher property tax revenue, local income tax revenue and interest earnings.

As of December 31, 2023, the General Fund had unassigned fund balance of \$42,000,059 which is equal to 42.79% of 2023 General Fund expenditures.

The General Fund unassigned fund balance has traditionally been used by the County to fund certain capital projects and emergency contingencies. In addition, the County used the unassigned fund balance in 2023 as a cash flow bridge to the receipt of property tax revenue which is distributed twice per year (June and December). The General Fund unassigned balance provided sufficient cash to cover County operating obligations without incurring tax anticipation notes and resultant borrowing costs during fiscal 2023.

As discussed in Governmental Accounting, Auditing, and Financial Reporting ("GAAFR"), a General Fund unassigned fund balance should be either 1) no less than 5 to 15 percent of regular General Fund operating revenues, or 2) no less than one to two months of regular General Fund operating expenditures. An unassigned fund balance may be higher if circumstances dictate, such as a delay in collection of a major revenue source. The County has a policy to maintain available cash reserves (defined as cash balance less outstanding encumbrances) equal to at least 20% of annual expenditures. The General Fund exceeded this target with available cash reserves equal to 42.9% of annual expenditures as of December 31, 2023.

The **LIT- Economic Development – County Share Fund** balance decreased by \$103,129 during fiscal 2023, due primarily to a one-time additional premium payment of \$4.0 million dollars to the Worker's Compensation/Casualty Insurance fund to bolster cash reserves in that fund. As of December 31, 2023, the LIT – Economic Development fund balance was \$7,458,918, or 40.49%, of 2023 expenditures. The County has a policy to maintain available cash reserves equal to at least 20% of annual expenditures in this fund. The County exceeded this target with cash reserves equal to 28.2% of expenditures as of December 31, 2023.

The **LIT-Public Safety – County Share Fund** balance increased by \$559,087 during fiscal year 2023. This increase was due primarily to a supplemental local income tax (LIT) distribution of \$1,967,058 in 2023. The Indiana Department of Local Government Finance calculates the supplemental LIT and distributes these amounts in May or June. The supplemental LIT was used to pay police pension, inmate food and inmate medical expenditures. As of December 31, 2023, the fund balance was \$1,358,669, or 16.24%, of 2023 expenditures. The County has a policy to maintain available cash reserves equal to at least 20% of annual expenditures in this fund. The County came close to meeting this target with cash reserves equal to 18.6% of annual expenditures as of December 31, 2023.

The **American Rescue Plan Fund** balance remained at \$0 as of December 31, 2023. The total ARP grant proceeds of \$52.8 million dollars were received in equal tranches in 2021 and 2022, but for financial reporting the unspent grant monies received were deferred until they were spent. As the ARP fund is intended to be spent down to zero, there is no cash reserve requirement for this fund.

# St. Joseph County, Indiana

## Management's Discussion and Analysis

During 2023, the fund balances in **Nonmajor Governmental funds** increased by \$7,546,302. This increase was due primarily to increases in the Health Department Fund (\$511,355), County Highway Fund (\$2,990,901), Cumulative Bridge Fund (\$674,829), Local Road and Street Fund (\$1,936,701), Major Cumulative Bridge Fund (\$2,955,765), General Motors Project Flex Fund (\$990,707), Highway Garage Capital Project Fund (\$1,659,236) and JP Morgan IPG Equipment Lease Fund (\$1,016,267). The JP Morgan Fund is a capital fund to record the lease proceeds on a borrowing that will be repaid over five years. Most of the funds that reported large increases during 2023 are highway and redevelopment funds where expenditures are variable based on project deadlines.

Certain funds were spent down during 2023, including the New Carlisle TIF Fund (\$3,070,938), Opioid Restricted Fund (\$1,637,390), Opioid Unrestricted Fund (\$492,942), and Portage Manor Fund (\$966,837). The spend down in the Opioid Restricted and Unrestricted Funds was planned and was spent primarily to open a new behavioral crisis intervention center in the City of South Bend along with other local governments and private institutions. Portage Manor was a residential health facility for the poor and elderly that was closed in July 2023. The residents were placed with family members or with other facilities in northern Indiana. The Portage Manor Fund was used for the operating and closing costs of the facility.

The total fund balance in Nonmajor Governmental Funds was \$85,228,724 as of December 31, 2023. These fund balances provide the necessary resources that the County requires to meet future capital construction needs, ongoing debt service obligations, and economic development project initiatives to fuel community growth within the County.

Individual fund data for each of the nonmajor governmental funds is provided in the form of the combining statements immediately following the Required Supplemental Information.

### **Governmental Fund Revenue**

The following schedule presents a summary of governmental fund revenue for the year ended December 31, 2023, with comparison to the prior year:

|                               | <u>2023 Actual</u>    | <u>% of Total</u> | <u>2022 Actual</u>    | <u>% of Total</u> |
|-------------------------------|-----------------------|-------------------|-----------------------|-------------------|
| Taxes                         | \$ 131,860,112        | 57.15%            | \$ 101,107,793        | 46.39%            |
| Special assessment            | 926,605               | 0.40%             | 906,067               | 0.42%             |
| Licenses and permits          | 1,172,884             | 0.51%             | 331,352               | 0.15%             |
| Intergovernmental receipts    | 49,253,527            | 21.35%            | 70,367,683            | 32.29%            |
| Charges for services          | 16,126,300            | 6.99%             | 21,569,400            | 9.90%             |
| Fines and forfeitures         | 846,037               | 0.37%             | 1,088,800             | 0.50%             |
| Gains/(losses) on investments | (1,174,732)           | -0.51%            | -                     | 0.00%             |
| Other revenue                 | 31,716,394            | 13.74%            | 22,565,722            | 10.35%            |
| <b>Total Revenues</b>         | <b>\$ 230,727,127</b> | <b>100.00%</b>    | <b>\$ 217,936,817</b> | <b>100.00%</b>    |

# St. Joseph County, Indiana

## Management's Discussion and Analysis

Tax revenue continues to represent the most significant source of revenue required to support services provided by the County. Tax revenue consists primarily of property tax revenue, local income tax revenue, and certain excise taxes distributed by the Auditor's office at property tax settlement like commercial vehicle excise, auto excise tax, and financial institutions tax. Property tax revenue is the primary source of funding for governmental expenditures. Property tax revenue is based on a relationship between two variables. The first variable is the assessed property valuation of industrial, commercial, and residential parcels for both real and personal property. The second variable is the application of a tax rate to arrive at the total tax levy. Taxable property is assessed at 100% of the true tax value.

The amount of property tax levied (billed to property owners) is further restricted by State of Indiana property tax legislative reform, the so-called "circuit breaker" property tax caps in 2009. The property taxes paid are limited to no more than 1.0% (homestead), 2.0% (other residential/rental) or 3.0% (commercial/industrial) of gross assessed valuation. Property tax revenue includes taxes collected on behalf of the following funds: General Fund, Cumulative Bridge Fund, Cumulative Capital Development Fund, County Health Fund, Major Cumulative Bridge Fund, Omitted Personal Property Tax Audit (TMA) Fund, Cumulative Reassessment Fund, Parks & Recreation Fund, 2017 Energy Savings Bond Fund, 2022 General Obligation Highway Bond Fund and five tax increment financing (TIF) funds.

The County recognized the need to further diversify the revenue stream and to reduce its dependency on general property taxes to ensure that a broad base of users of County services, including nonresidents who work in the County, share in the funding of basic County services. As a result of the need to diversify its revenue stream, the County Council and the City of South Bend Common Council adopted an additional local income tax of 0.95% in 2009, increasing the local income tax rate from 0.8% to 1.75%. The local income tax increase consisted of three components: 0.2% increase in the economic development income tax, 0.25% public safety local income tax and 0.5% property tax relief local income tax. The property tax relief local income tax does not result in any direct revenue to the County but does help to increase property tax revenue and reduce circuit breaker property tax losses. Local income taxes are deposited into the following funds: General Fund, LIT - Economic Development - County Share Fund, LIT - Public Safety County Share fund, LIT - Property Tax Replacement Fund, and PSAP 911 Dispatch Fund.

Total tax revenue was \$131,860,112 during 2023, an increase of \$30,752,319, or 30.42%, from 2022. This increase was due primarily to an improving local economic and housing market that has increased local income taxes and general property taxes. In addition, the designation of a portion of the local income tax to cover costs at the PSAP 911 call center in 2022 was a significant benefit to the County and increased its share of the local income tax by over \$11.0 million dollars per year. Finally, in 2023 the State of Indiana paid the County a supplemental local income tax distribution of \$9.9 million dollars from a trust account that it maintains for each county government (and the local governments in the county) in the state.

Total intergovernmental receipts revenue was \$49,253,527 during 2023, a decrease of \$21,114,156, or 30.01%, from 2022. This decrease was due primarily to less spending under the American Rescue Plan (\$6,596,750) and the expiration of the Emergency Rental Assistance Program grants and in addition, there was less COVID-related grants in the County Health Department.

Other revenue increased primarily due to higher interest earnings on cash and investments (\$7.8 million dollars). Losses on investments of \$1.2 million dollars was a new revenue category for 2023 and represents the unrealized losses on investments made by the County Treasury. The intention of the Treasurer is to hold these investments to maturity and not realize a loss on investments.

# St. Joseph County, Indiana

## Management's Discussion and Analysis

### Governmental Fund Expenditures

The County accounts for government fund expenditures in eight functional categories as follows: (1) general government, (2) public safety, (3) highways and streets, (4) economic development, (5) health and welfare, (6) culture and recreation, (7) debt service, and (8) capital outlay.

The following schedule presents a summary of governmental fund expenditures for the year ended December 31, 2023, with comparison to prior year:

|                           | <u>2023 Actual</u>    | <u>% of Total</u> | <u>2022 Actual</u>    | <u>% of Total</u> |
|---------------------------|-----------------------|-------------------|-----------------------|-------------------|
| General government        | \$ 91,479,741         | 43.43%            | \$ 86,298,877         | 40.20%            |
| Public safety             | 50,966,001            | 24.19%            | 45,679,510            | 21.28%            |
| Highways and streets      | 11,052,579            | 5.25%             | 18,727,376            | 8.72%             |
| Economic development      | 3,987,353             | 1.89%             | 3,084,049             | 1.44%             |
| Health and welfare        | 17,180,758            | 8.16%             | 29,798,768            | 13.88%            |
| Culture and recreation    | 2,565,377             | 1.22%             | 2,321,021             | 1.08%             |
| Debt service              | 9,135,103             | 4.34%             | 7,305,021             | 3.40%             |
| Capital outlay            | 24,288,393            | 11.52%            | 21,475,015            | 10.00%            |
| <b>Total Expenditures</b> | <b>\$ 210,655,305</b> | <b>100.00%</b>    | <b>\$ 214,689,637</b> | <b>100.00%</b>    |

Government fund expenditures in fiscal 2023 of \$210,655,305 decreased by \$4,034,332, or 1.88%, in comparison to government fund expenditures in fiscal 2022.

Health and welfare spending decreased by \$12,618,010, or 42.34%, due to lower spending in the American Rescue Plan Fund and the expiration of the Emergency Rental Assistance program and certain COVID-related grant spending. Highways and streets decreased by \$7,674,797, or 40.98%, due to the timing of project spending and the accumulation of cash in certain highway funds. Debt service payments increased during 2023 based on the scheduled principal and interest payments in 2023, which included a new financed purchase for equipment with JP Morgan for the Highway department. Public safety expenditures increased by \$5,286,491, or 11.57%, due to higher spending for pay increases and for police pension costs, inmate food and inmate medical expenditures.

General government expenditures continue to be the primary use of government fund resources with 43.43% of expenditures used for this purpose in fiscal 2023. General government spending was followed by public safety (24.19%), capital outlay (11.52%), health and welfare (8.16%), highway and streets (5.25%), debt service (4.34%), economic development (1.89%), and culture and recreation (1.22%). General government spending is comprised of the County Council, Commissioners, Auditor, Treasurer, Prosecutor, Clerk, Assessor, Coroner, Courts and other administrative or judicial offices. Public Safety consists of the Police Department, Jail, Emergency Management Agency, Juvenile Justice Center, and the Public Safety Answering Point (PSAP) 911 call center.

### Proprietary Funds

#### Condensed Statement of Net Position Revenue, Expenses, and Changes in Fund Net Position As of December 31, 2023

|                             | <b>Internal Service<br/>Funds</b> |
|-----------------------------|-----------------------------------|
| Total assets                | \$ 17,358,362                     |
| Total liabilities           | 8,366,169                         |
| Net position (unrestricted) | \$ 8,992,193                      |
| Operating revenues          | \$ 35,038,477                     |
| Operating expenses          | 28,528,732                        |
| Change in net position      | 6,509,745                         |
| Net position - beginning    | 2,482,448                         |
| Net position - ending       | \$ 8,992,193                      |

The County maintains three (3) internal service funds—Worker’s Compensation and Casualty Insurance Fund, County Health Insurance Fund, and Interlocal Health Insurance Fund for employees of other participating local governments through interlocal agreements with the County. The internal service funds have been combined into a single, aggregated presentation.

**Internal Services Funds** reported net position of \$8,992,193 as of December 31, 2023, an increase of \$6,509,745, or 262.23%, as compared to net position as of December 31, 2022. The internal service funds are designed to at least breakeven, and the County wishes to build up available cash reserves to 15% of annual expenses to cover unusual claims or other contingencies. The available cash reserves in these internal service funds were \$12,228,571, or 42.86%, of annual expenses as of December 31, 2023.

The County and Interlocal Health Insurance Funds have net position of \$4,856,072 and \$794,789, respectively, as of December 31, 2023. The County has worked diligently to increase its net position in these health insurance funds. The Worker’s Compensation/Casualty Insurance Fund has net position of \$3,341,332 as of December 31, 2023. In 2023, the County paid \$4.0 million dollars in additional premium from its LIT – Economic Development Fund County Share fund to this fund to bolster cash reserves. The Auditor’s office prepares financial reports for the health and worker’s compensation/casualty funds each month and sends these reports to the County Council members and Commissioners for their review.

# St. Joseph County, Indiana

## Management's Discussion and Analysis

### Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The County maintains fifty-three (53) fiduciary funds, which consist of one (1) pension trust and fifty-two (52) custodial funds.

|   | <u>Police Pension</u>       | <u>Custodial Funds</u> |
|---|-----------------------------|------------------------|
| Total assets  | \$ 55,848,380               | \$ 408,552,237         |
| Total liabilities and deferred inflows of resources | <u>7,917</u>                | <u>408,552,237</u>     |
| <b>Total net position</b>                           | <b><u>\$ 55,840,463</u></b> | <b><u>\$ -</u></b>     |
| Total additions                                     | \$ 10,713,764               | \$ 587,781,128         |
| Total deductions                                    | <u>4,431,173</u>            | <u>587,781,128</u>     |
| <b>Changes in net position</b>                      | <b><u>\$ 6,282,591</u></b>  | <b><u>\$ -</u></b>     |

The County operates the St. Joseph County Police Retirement Plan and the St. Joseph County Police Benefit Plan. Together they are referred to as the Police Pension Plan. The plan is a single employer defined benefit plan for sworn police officers. The plan is governed by the Sheriff and the Merit Board which hires the accounting firm, actuary, and bank trustee to manage the plan. The County records revenue and expenditures in a separate fund based on the trustee bank statements. The total County contribution to the plan was \$3,270,884. County payments are made from the LIT - Public Safety – County Share Fund (\$2,920,884) and the County Police Pension Trust Fund (\$350,000). The Auditor's office prepares a report of the revenue, expenditures, and investments of the Police Pension Plan Fund each month and distributes the report to the County Council and Commissioners for their review. The Sheriff and Merit Board have frequent meetings with the plan trustee, actuary, and accounting firm.

### General Fund Budgetary Highlights

The County Auditor's Office prepares an annual budget for General Fund expenditures, which is subject to approval by the County Council and Board of Commissioners before November 1 of the year preceding the budget period. The County Council and Board of Commissioners adopted the 2023 budget at separate meetings held in October 2022.

The General Fund budget applicable for 2023 is reported as follows:

|                   | <u>Original</u> | <u>Final</u>  | <u>Actual Budgetary Basis</u> | <u>Variance</u> |
|-------------------|-----------------|---------------|-------------------------------|-----------------|
| Revenues          | \$ 76,333,700   | \$ 92,414,610 | \$ 92,173,110                 | \$ (241,500)    |
| Expenditures      | 79,995,276      | 81,036,798    | 80,099,995                    | (936,803)       |
| Surplus (deficit) | (3,661,576)     | 11,377,812    | 12,073,115                    | 695,303         |

# St. Joseph County, Indiana

## Management's Discussion and Analysis

General Fund revenue was originally budgeted at \$76,333,700 for fiscal 2023. During the year, the General Fund revenue budget was increased by \$16,080,910, or 21.07%, to \$92,414,610. Budgeted revenue may be increased or decreased at any time based on updated revenue projections. By closely aligning the budget with actual results, more meaningful analysis was made possible. The revenue estimate in the budget was increased primarily due to an increase in local income tax and interest earnings. Conversely, the revenue estimate for property tax revenue was reduced during 2023 as the original estimate was too high.

During 2022, the General Fund collected \$92,173,110 in revenue on a budgetary basis, which was \$241,500 lower than the amended budget. Charges for services revenue was \$105,482 lower than the amended budget.

General Fund expenditures were originally budgeted at \$79,995,276 for fiscal 2023. During the year, the General Fund expenditure budget was increased by \$1,041,522, or 1.30, % to \$81,036,798.

General Fund spending is reviewed monthly by the County Auditor's Office to ensure spending remains within budgetary constraints. The Auditor's office prepares a Budget vs Actual Budget Report every month and emails it to the County Council members and Commissioners for their review. Periodic reviews are conducted as required with County department management to review spending projections to ensure that annual expenditures remain within the budgetary levels. Budget transfers and additional appropriations were submitted to County Council and Board of Commissioners during 2023. Additional appropriations were also filed with the Indiana Department of Local Government (DLGF) using their online Gateway program.

General Fund expenditures incurred on a budgetary basis, including cash expended and outstanding encumbrances as of year-end December 31, 2023, amounted to \$80,099,995. The expenditures and outstanding encumbrances as of year-end December 31, 2023, were less than the 2023 amended General Fund budget by \$936,803. The largest savings were in the Clerk's budget due to unfilled positions (\$331,064), Building Maintenance salaries due to vacant positions (\$239,4414), and unspent budgets for FICA taxes and retirement costs (\$782,686) in the General Services budget. For most General Fund departments, fringe benefit costs are budgeted in the General Services department. This practice has been changed in the 2024 budget, as fringe benefit costs will now be budgeted in the same department as the related salaries. This change will like decrease the general government cost category and increase several of the other cost categories like public safety and highways and streets in 2024.

### Capital and Intangible Right-to-Use Assets and Debt Administration

#### Statement of Capital and Intangible Right-to-Use Assets

|  | Government-wide Activities |                       |
|--|----------------------------|-----------------------|
|  | 2023                       | 2022                  |
| <b>Assets not depreciated/amortized</b>            |                            |                       |
| Land and land improvements                         | \$ 10,092,850              | \$ 10,092,850         |
| <b>Total</b>                                       | <b>10,092,850</b>          | <b>10,092,850</b>     |
| <b>Assets being depreciated/amortized</b>          |                            |                       |
| Infrastructure                                     | 609,250,296                | 602,322,038           |
| Buildings and building improvements                | 118,588,333                | 118,588,333           |
| Machinery, equipment, and vehicle                  | 65,993,111                 | 63,644,329            |
| Intangible right-of-use assets                     | 451,595                    | 451,595               |
| <b>Total Cost</b>                                  | <b>794,283,335</b>         | <b>785,006,295</b>    |
| <b>Accumulated depreciation/amortization</b>       |                            |                       |
| Infrastructure                                     | 305,231,029                | 295,803,295           |
| Buildings  | 70,809,325                 | 68,620,080            |
| Machinery, equipment, and vehicle                  | 55,234,875                 | 51,105,776            |
| Intangible right-of-use assets                     | 219,762                    | 107,964               |
| <b>Total accumulated depreciation/amortization</b> | <b>431,494,991</b>         | <b>415,637,115</b>    |
| <b>Net Depreciated/Amortized Assets</b>            | <b>362,788,344</b>         | <b>369,369,180</b>    |
| <b>Net Capital Assets</b>                          | <b>\$ 372,881,194</b>      | <b>\$ 379,462,030</b> |

The investment in capital and intangible right-to-use assets includes land and land improvements, buildings and building improvements, vehicles, information technology equipment, machinery and equipment, the right of use assets (leases), and construction in progress. A detailed explanation of these capital assets can be found in the Notes to the Financial Statements.

#### Major Capital Asset Project Spending in 2023

Included in capital asset additions for 2023 were the following projects and purchases:

- Paving of Roadways - \$8,308,063
- Angela Boulevard Bridge over St. Joseph River Rehabilitation - \$414,231
- Street Sweeper - \$286,277
- Patch Kettles - \$111,195
- T480V Tandem Axle with Snow and Ice Control Equipment - \$280,271
- 2022 F550 MDM Demo Package, Diesel Engine, 84 CA, 9' Body, 10.5' Plow - \$102,458
- MDM Demo, Ford F550 Diesel Engine, 9' Body w/BTC Toolbox, 10.5' V-Plow - \$112,790
- 2023 Ford F450 Snow and Ice Package - \$123,276
- Douglas Road Travel Lanes Project - \$4,262,161
- McKinley Highway added Travel Lanes from Birch to Ash - \$2,917,811

# St. Joseph County, Indiana

## Management's Discussion and Analysis

- Canon Plotware 3X00 Print Engine w/Software - \$20,570
- Toshiba E-studio 4525AC Copy Machine - \$10,430
- Mobi Medical Aluminum Battery Powered Body Lift - \$7,195
- Helmer HPR125-GX Vaccine Refrigerator - \$5,589
- Scanpro 2500 All in One Microfilm Scanner - \$9,642

### Capital Assets Analysis

As of December 31, 2023, government-wide capital assets were valued at \$372,881,194 net of accumulated depreciation, a decrease of \$6,580,836, or 1.73%, from December 31, 2022.

Total depreciation expense was \$20,273,197 for 2023 as compared to \$18,983,902 for 2022.

Additional information on capital assets can be found in the Notes to the Financial Statements (Note 4).

### Debt Administration

Outstanding debt principal as of December 31, 2023 was \$42,248,194, a decrease of \$5,798,715, or 12.07%, from 2022. County outstanding debt includes revenue bonds, general obligation bonds, notes payable, and lease liability.

| Type                     | <u>Beginning</u>     | <u>Additions</u>    | <u>Retirements</u>  | <u>Ending</u>        |
|--------------------------|----------------------|---------------------|---------------------|----------------------|
| General obligation bonds | \$ 13,075,000        | \$ -                | \$ 2,545,000        | \$ 10,530,000        |
| Revenue bonds            | 23,981,548           | -                   | 1,307,435           | 22,674,112           |
| Notes payable            | 10,646,872           | 2,099,436           | 3,935,112           | 8,811,196            |
| Lease liability          | 343,489              | -                   | 110,603             | 232,886              |
| <b>Total Debt</b>        | <b>\$ 48,046,909</b> | <b>\$ 2,099,436</b> | <b>\$ 7,898,150</b> | <b>\$ 42,248,194</b> |

The additions to debt in 2023 are an Information Technology lease through Key Bank for technology (\$1,054,383), a Highway department lease with JP Morgan for equipment (\$1,016,267) and a vehicle lease for the Assessor's Office (\$28,786).

Under the Indiana Constitution and State statute, the County's general obligation bonded debt and certain other debt is subject to a legal limitation based upon 2% of total assessed value of real and personal property. The County had general obligation bonded debt outstanding as of December 31, 2023, and met this legal debt limitation.

Additional information on debt can be found in the Notes to Financial Statements (Note 7).

### Subsequent Events

St. Joseph County has two landmark and exciting economic development projects that are in the works.

First, in June 2023, **General Motors and Samsung SDI** announced that a \$3.5 billion EV battery cell plant would be built in the New Carlisle's Indiana Enterprise Center in St. Joseph County. The plant has the potential to bring more than 1,600 manufacturing jobs to the region with an economic impact from those jobs of approximately \$600 million dollars annually. Production will begin in 2026. This project

# St. Joseph County, Indiana

## Management's Discussion and Analysis

represents the largest single investment and job commitment in St. Joseph County in the last 75 years and will impact the region for decades.

On March 26, 2024, St. Joseph County issued bonds through its redevelopment authority in the amount of \$50 million dollars. The bond proceeds will be used primarily for water, sewer, and road infrastructure in support of the project. The company will be reimbursing the county for a substantial portion of the bonds over a 10-year period, starting in 2026.

Second, on April 25, 2024, Governor Eric Holcomb announced that Amazon Web Services, an Amazon company, plans to invest \$11 billion dollars to build a data center campus in the southern area of St. Joseph County. This planned investment marks the largest capital investment announcement in Indiana's history.

### **2023 Budget Factors**

Property tax revenue, historically and at present, is the principal source of revenue for funding of governmental activities within the County.

The State of Indiana General Assembly enacted property tax reform legislation in March 2008. Known as "Circuit Breaker", House Enrolled Act 1001 (HEA 1001) limits property taxes paid to 1% of gross assessed value for residential homesteads, 2% for agricultural/rental properties, and 3% for all other real and personal property.

Under current legislation, all Indiana localities assess properties based on market values. Each year properties are "trended", which involves comparing property values to sales activity in the neighborhood and adjusting the current assessed values up or down according to the trended data.

The Circuit Breaker legislation was phased in commencing in fiscal 2009 and has led to significant reductions in property tax revenues available to fund County governmental operations. In 2023, the County lost approximately \$12.5 million dollars in taxable property tax levy due to the circuit breaker caps (2023 County Circuit Breaker Report). It is important to note that property tax revenue has increased significantly since 2009 but not as much as it would have if the circuit breaker legislation had never been enacted.

As a result of this state enacted legislation in 2008, the County and the City of South Bend enacted a 0.95% local income tax increase to partially offset the property tax revenue loss. The local income tax increase became effective in October 2009 and has resulted in an increase in local income taxes available to the County to fund ongoing governmental operations of public safety, parks and recreation, highways and streets and general government. Local incomes tax receipts have increased from \$22.3 million dollars in 2009 to \$51.7 million dollars in 2023, an increase of \$29.4 million dollars, or 131.8 %, since 2009. The increase in local income taxes has more than offset the property tax losses due to circuit breaker.

Property tax values in the County have continued to increase. The housing market was good for sellers in 2023. The gross assessed value of real estate payable in 2023 was \$22.1 billion dollars, an increase of \$3.6 billion dollars, or 19.5%, from the gross assessed value of real estate payable in 2022 of \$18.5 billion dollars. This increase in property value will reduce circuit breaker property tax losses in the future.

Management of the County will continue to oversee the financial affairs from a posture of fiscal conservatism in a manner like the management practices engaged in during fiscal 2022. Managements was very conservative in preparing the 2023 budget and there were few net new budgeted positions.

# St. Joseph County, Indiana

## Management's Discussion and Analysis

Special attention will be given to maintaining adequate fund reserves in the General Fund and the income tax funds as they are very important to the continued financial strength of the County.

### **2024 Budget and Beyond**

The County will engage to ensure effective delivery of required services to taxpayers and residents within the constraints of available financial resources. The County will continue to provide required services within the constraints of a balanced General Fund budget. The County Council and Board of Commissioners have established formal cash reserves targets for each fund. In addition, the County has established a budget working group that starts meeting in March to begin work on the budget for the following year. The budget group includes the President of the Board of Commissioners, President of the County Council, County Auditor, Chief Deputy County Auditor, a financial consultant, and other members.

The County has prepared a budget for fiscal 2024 that is fiscally responsible to the effective delivery of required services to County residents and stakeholders within the existing revenue constraints. The 2024 General Fund and local income tax fund budgets are balanced. Specific concerns for the 2024 budget include high jail medical and police pension costs, increasing legal fees, and stagnant revenue sources such as wheel taxes and auto excise taxes. A positive development for the County is the increased investments earnings that the County Treasurer has earned on cash reserves. The estimate for investment earnings in 2024 is \$7.2 million dollars.

As part of the American Rescue Plan (ARP), the County received a total of \$52.72 million dollars, with half received in April 2021 and half received in April 2022. The ARP funding is being used to make up for lost revenue, highway paving, grants to non-profit organizations like United Way, courtroom technology, water and sewer projects, and other expenditures to the County due to the COVID pandemic. This funding source has been very helpful to the County in balancing its budget going forward. The cash balance in the ARP Fund was \$17.1 million dollars as of December 31, 2023. The balance must be obligated by December 31, 2024 and spent by December 31, 2026.

### **Requests for Information**

This Management's Discussion and Analysis, as contained within the County Financial Statement, is intended to provide readers with a general overview of the financial condition of the County as of December 31, 2023. Questions concerning any of the information provided in this report, or requests for additional information, should be addressed to:

**John H. Murphy, County Auditor**

Email [jmurphy@sjcindiana.com](mailto:jmurphy@sjcindiana.com)

**Abby Doyle, Chief Deputy County Auditor**

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**Kathryn Bishop, Finance Director**

Email [kbishop@sjcindiana.com](mailto:kbishop@sjcindiana.com)

# **BASIC FINANCIAL STATEMENTS**

STATEMENT OF NET POSITION  
DECEMBER 31, 2023

|   | Primary<br>Governmental<br>Activities | Component Units        |
|---|---------------------------------------|------------------------|
| <u>Assets</u>                                   |                                       |                        |
| Cash and cash equivalents                       | \$ 125,738,262                        | \$ 23,041,903          |
| Investments                                     | 27,146,931                            | 25,501,676             |
| Receivables (net of allowances):                |                                       |                        |
| Taxes   | 89,933,313                            | 21,429,907             |
| Accounts  | 16,564,785                            | 1,055,440              |
| Intergovernmental                               | -                                     | 5,243,187              |
| Due from Custodial funds                        | 1,399                                 | -                      |
| Lease receivable - current                      | -                                     | 49,254                 |
| Accrued interest receivable - leases            | -                                     | 787                    |
| Inventory                                       | 571,081                               | -                      |
| Prepaid expenses                                | 1,028,751                             | 284,632                |
| Assets held for resale                          | 10,033,282                            | 412,326                |
| Restricted assets:                              |                                       |                        |
| Cash and cash equivalents - restricted          | -                                     | 12,804,700             |
| Taxes receivable                                | -                                     | 49,273                 |
| Accounts receivable                             | -                                     | 250,858                |
| Lease receivable - noncurrent                   | -                                     | 26,569                 |
| Net pension asset                               | 419,633                               | -                      |
| Capital assets:                                 |                                       |                        |
| Capital assets not being depreciated            | 10,092,850                            | 71,468,268             |
| Capital assets, net of accumulated depreciation | <u>362,788,344</u>                    | <u>135,614,466</u>     |
| <br>Total assets                                | <br><u>644,318,631</u>                | <br><u>297,233,246</u> |
| <u>Deferred Outflows of Resources</u>           |                                       |                        |
| Deferred amount on refunding                    | \$ 18,434                             | \$ -                   |
| Other postemployment benefits related           | 16,143,120                            | 143,224                |
| Pension related                                 | <u>13,509,187</u>                     | <u>2,757,812</u>       |
| <br>Total deferred outflows of resources        | <br><u>29,670,741</u>                 | <br><u>2,901,036</u>   |

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

STATEMENT OF NET POSITION  
DECEMBER 31, 2023

|  | Primary<br>Governmental<br>Activities | Component Units   |
|--|---------------------------------------|-------------------|
| <u>Liabilities</u>   |                                       |                   |
| Accounts payable   | \$ 11,988,190                         | \$ 588,144        |
| Accrued payroll  | 2,914,696                             | 494,982           |
| Other current liabilities                                      | -                                     | 88,646            |
| Incurred but not reported claims                               | 3,077,137                             | 131,481           |
| Unearned revenue   | 17,935,868                            | -                 |
| Restricted liabilities:  |                                       |                   |
| Retainage payable  | -                                     | 1,476,856         |
| Customer deposits payable                                      | -                                     | 20,919            |
| Contracts payable  | -                                     | 862,591           |
| Other liabilities  | -                                     | 50,986            |
| Accrued interest payable                                       | 319,740                               | -                 |
| Noncurrent liabilities:  |                                       |                   |
| Due within one year:   |                                       |                   |
| Compensated absences   | 3,113,340                             | 367,734           |
| SBITA payable  | -                                     | 139,791           |
| Note payable - direct financing arrangement                    | 4,452,042                             | 4,045             |
| Lease liability  | 108,467                               | -                 |
| Revenue bonds payable  | 1,352,437                             | -                 |
| General obligation bonds payable                               | 2,650,000                             | 1,745,712         |
| Restricted:  |                                       |                   |
| General obligation bonds payable (net of unamortized premiums) | -                                     | 1,010,000         |
| Due in more than one year:                                     |                                       |                   |
| Compensated absences   | 91,857                                | 604,965           |
| SBITA payable  | -                                     | 125,918           |
| Note payable - direct financing arrangement                    | 4,359,154                             | 16,303            |
| Lease liability  | 124,419                               | -                 |
| Revenue bonds payable (net of premium)                         | 21,321,675                            | -                 |
| General obligation bonds payable (net of premium)              | 7,880,000                             | 16,596,542        |
| Net pension liability  | 44,673,391                            | 6,779,144         |
| Total other postemployment benefits                            | 95,755,522                            | 643,556           |
| Restricted:  |                                       |                   |
| General obligation bonds payable (net of unamortized premiums) | -                                     | 4,004,977         |
| Total liabilities  | <u>222,117,935</u>                    | <u>35,753,292</u> |

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

STATEMENT OF NET POSITION  
DECEMBER 31, 2023

|                                       | Primary<br>Governmental<br>Activities | Component Units       |
|---------------------------------------|---------------------------------------|-----------------------|
| <u>Deferred Inflows of Resources:</u> |                                       |                       |
| Deferred amount on refunding          | \$ -                                  | \$ 137,710            |
| Leases                                | -                                     | 76,494                |
| Property taxes                        | 74,623,765                            | 21,429,907            |
| Other postemployment benefits related | 58,994,171                            | 455,374               |
| Pension related                       | 1,324,427                             | 93,234                |
| Total deferred inflows of resources   | <u>134,942,363</u>                    | <u>22,192,719</u>     |
| <u>Net Position</u>                   |                                       |                       |
| Net investment in capital assets      | \$ 329,813,768                        | \$ 184,668,028        |
| Restricted for:                       |                                       |                       |
| Debt service                          | 4,070,450                             | 4,059,420             |
| Net pension asset                     | 419,633                               | -                     |
| Capital assets                        | -                                     | 6,087,942             |
| Unrestricted (deficit)                | <u>(17,374,777)</u>                   | <u>47,372,881</u>     |
| Total net position                    | <u>\$ 316,929,074</u>                 | <u>\$ 242,188,271</u> |

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

STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2023

| Functions/Programs               | Program Revenues      |                      |                                    |                                  | Net (Expense) Revenue and Changes in Net Position |                       |
|----------------------------------|-----------------------|----------------------|------------------------------------|----------------------------------|---|-----------------------|
|                                  | Expenses              | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government: Governmental Activities       | Component Units       |
| Primary government:              |                       |                      |                                    |                                  |   |                       |
| Governmental activities:         |                       |                      |                                    |                                  |   |                       |
| General government               | \$ 131,822,297        | \$ 10,423,140        | \$ 22,221,899                      | \$ -                             | \$ (99,177,258)                                   | \$ -                  |
| Public safety                    | 46,470,215            | 1,504,299            | 5,748,958                          | -                                | (39,216,958)                                      | -                     |
| Highways and streets             | 32,367,084            | 2,784,749            | 13,627,547                         | -                                | (15,954,788)                                      | -                     |
| Economic development             | 6,095,410             | 571,768              | -                                  | -                                | (5,523,642)                                       | -                     |
| Health and welfare               | 15,490,647            | 1,016,942            | 37,805,014                         | -                                | 23,331,309  | -                     |
| Culture and recreation           | 2,774,163             | 362,887              | -                                  | -                                | (2,411,276)                                       | -                     |
| Interest on long-term debt       | 1,395,626             | -                    | -                                  | -                                | (1,395,626)                                       | -                     |
| Loss on disposition of asset     | 477,902               | -                    | -                                  | -                                | (477,902)   | -                     |
| Total governmental activities    | <u>236,893,344</u>    | <u>16,663,785</u>    | <u>79,403,418</u>                  | <u>-</u>                         | <u>(140,826,141)</u>                              | <u>-</u>              |
| Total primary government         | <u>\$ 236,893,344</u> | <u>\$ 16,663,785</u> | <u>\$ 79,403,418</u>               | <u>\$ -</u>                      | <u>(140,826,141)</u>                              | <u>-</u>              |
| Total component units            | <u>\$ 45,349,813</u>  | <u>\$ 14,707,662</u> | <u>\$ 1,845,655</u>                | <u>\$ 22,394,033</u>             | <u>\$ -</u>                                       | <u>\$ (6,402,463)</u> |
| General revenues:                |                       |                      |                                    |                                  |   |                       |
| Property taxes                   |                       |                      |                                    |                                  | 68,408,702  | 23,923,947            |
| Local income taxes               |                       |                      |                                    |                                  | 51,667,349  | 3,259,393             |
| Commercial vehicle excise tax    |                       |                      |                                    |                                  | 410,179   | -                     |
| Financial institutions tax       |                       |                      |                                    |                                  | 129,238   | -                     |
| Auto excise tax                  |                       |                      |                                    |                                  | 4,214,800   | -                     |
| Other taxes                      |                       |                      |                                    |                                  | -   | 2,516,390             |
| Unrestricted investment earnings |                       |                      |                                    |                                  | 12,155,221  | 2,300,743             |
| Miscellaneous revenue            |                       |                      |                                    |                                  | 32,620,185  | 1,528,748             |
| Total general revenues           |                       |                      |                                    |                                  | <u>169,605,674</u>                                | <u>33,529,221</u>     |
| Change in net position           |                       |                      |                                    |                                  | 28,779,533  | 27,126,758            |
| Net position - Beginning of year |                       |                      |                                    |                                  | <u>288,149,541</u>                                | <u>215,061,513</u>    |
| Net position - End of year       |                       |                      |                                    |                                  | <u>\$ 316,929,074</u>                             | <u>\$ 242,188,271</u> |

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

**St. Joseph County, Indiana**

**GOVERNMENTAL FUNDS  
BALANCE SHEET  
DECEMBER 31, 2023**

| <u>Assets</u>  | General Fund<br>1000  | LIT - Economic<br>Dev. - County<br>Share<br>1112 | LIT - Public<br>Safety - County<br>Share<br>1170 | American Rescue<br>Plan<br>8950 | Non-Major<br>Governmental<br>Funds | Total                 |
|--|-----------------------|--|--|---------------------------------|------------------------------------|-----------------------|
| Cash and cash equivalents  | \$ 32,446,176         | \$ 4,690,816                                     | \$ 1,266,099                                     | \$ 13,491,223                   | \$ 63,936,662                      | \$ 115,830,976        |
| Investments  | 7,525,250             | 1,015,865  | 271,858  | 2,966,197                       | 13,232,545                         | 25,011,715            |
| Receivables:   |                       |  |  |                                 |                                    |                       |
| Taxes  | 56,102,752            | 6,695,266  | 3,414,356  | -                               | 23,720,939                         | 89,933,313            |
| Accounts   | 3,876,027             | 343,379  | 3,778  | -                               | 7,385,109                          | 11,608,293            |
| Due from Custodial funds   | 1,399                 | -  | -  | -                               | -                                  | 1,399                 |
| Prepays  | 130,037               | -  | -  | -                               | 539,346                            | 669,383               |
| Inventory  | -                     | -  | -  | -                               | 571,081                            | 571,081               |
| Due from other funds   | 1,419,443             | -  | -  | 158,502                         | -                                  | 1,577,945             |
| Assets held for resale   | -                     | 2,177,636  | -  | -                               | 7,855,646                          | 10,033,282            |
| <b>Total assets</b>  | <b>\$ 101,501,084</b> | <b>\$ 14,922,962</b>                             | <b>\$ 4,956,091</b>                              | <b>\$ 16,615,922</b>            | <b>\$ 117,241,328</b>              | <b>\$ 255,237,387</b> |
| <u>Liabilities, deferred inflows of resources, and fund balances</u>       |                       |  |  |                                 |                                    |                       |
| Liabilities:   |                       |  |  |                                 |                                    |                       |
| Accounts payable   | \$ 1,143,424          | \$ 621,168                                       | \$ 183,066                                       | \$ 1,787,498                    | \$ 2,964,002                       | \$ 6,699,158          |
| Accrued payroll  | 1,966,310             | 147,610  | -  | -                               | 800,776                            | 2,914,696             |
| Unearned revenue   | -                     | -  | -  | 14,828,424                      | 3,107,444                          | 17,935,868            |
| Due to other funds   | 158,502               | -  | -  | -                               | 1,419,443                          | 1,577,945             |
| <b>Total liabilities</b>   | <b>3,268,236</b>      | <b>768,778</b>                                   | <b>183,066</b>                                   | <b>16,615,922</b>               | <b>8,291,665</b>                   | <b>29,127,667</b>     |
| Deferred inflows of resources:   |                       |  |  |                                 |                                    |                       |
| Unavailable revenue-property taxes   | \$ 50,880,264         | \$ -   | \$ -   | \$ -                            | \$ 17,903,605                      | \$ 68,783,869         |
| Unavailable revenue-license excise tax                                     | 246,157               | -  | -  | -                               | 85,802                             | 331,959               |
| Unavailable revenue-income taxes   | 4,976,331             | 6,695,266  | 3,414,356  | -                               | 5,731,532                          | 20,817,485            |
| <b>Total deferred inflows of resources</b>                                 | <b>56,102,752</b>     | <b>6,695,266</b>                                 | <b>3,414,356</b>                                 | <b>-</b>                        | <b>23,720,939</b>                  | <b>89,933,313</b>     |
| Fund balances:   |                       |  |  |                                 |                                    |                       |
| Non-spendable  | \$ 130,037            | \$ 2,177,636                                     | \$ -   | \$ -                            | \$ 8,966,073                       | \$ 11,273,746         |
| Restricted   | -                     | -  | 1,358,669  | -                               | 76,370,899                         | 77,729,568            |
| Assigned   | -                     | 5,281,282  | -  | -                               | -                                  | 5,281,282             |
| Unassigned   | 42,000,059            | -  | -  | -                               | (108,248)                          | 41,891,811            |
| <b>Total fund balances</b>   | <b>42,130,096</b>     | <b>7,458,918</b>                                 | <b>1,358,669</b>                                 | <b>-</b>                        | <b>85,228,724</b>                  | <b>136,176,407</b>    |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 101,501,084</b> | <b>\$ 14,922,962</b>                             | <b>\$ 4,956,091</b>                              | <b>\$ 16,615,922</b>            | <b>\$ 117,241,328</b>              | <b>\$ 255,237,387</b> |

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

**RECONCILIATION OF THE BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2023**

|  |    |                    |
|--|----|--------------------|
| Fund balance reported in governmental funds  | \$ | 136,176,407        |
| Amounts reported for governmental activities in the Statement of Net Position are different because:   |    |                    |
| Capital assets and right-to-use assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.  |    | 372,881,194        |
| Unavailable property taxes are long-term assets and are not available to pay for current-period expenditures and, therefore, are deferred in the funds.  |    | 89,933,313         |
| Internal service funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.                            |    | 8,992,193          |
| Long-term liabilities, including bond payable, notes payable, lease liability, compensated absences, deferred amount on refunding and bond costs, and accrued interest payable, are not due and payable in the current period and, therefore, are not reported in the funds. |    | (45,754,697)       |
| Deferred inflows of resources related to property taxes related to the next fiscal year levy.  |    | (74,623,765)       |
| Net pension assets are not current assets and, therefore, are not reported in the funds.   |    | 419,633            |
| Net pension liabilities are not due and payable in the current period and, therefore, are not reported in the funds.   |    | (44,673,391)       |
| Deferred inflows of resources related to pension are not due and payable in the current period and, therefore, are not reported in the funds.  |    | (1,324,427)        |
| Deferred outflows of resources related to pension are not available to pay for current period expenditures and, therefore, are not reported in the funds.  |    | 13,509,187         |
| Net other postemployment benefit liability is not due and payable in the current period and, therefore, is not reported in the funds.  |    | (95,755,522)       |
| Deferred inflows of resources related to other postemployment benefit liability are not due and payable in the current period and, therefore, are not reported in the funds.   |    | (58,994,171)       |
| Deferred outflows of resources related to other postemployment benefit liability are not available to pay for current period expenditures and, therefore, are not reported in the funds.   |    | 16,143,120         |
| Net position of governmental activities  | \$ | <u>316,929,074</u> |

**St. Joseph County, Indiana**

**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**YEAR ENDED DECEMBER 31, 2023**

|  | General Fund<br>1000 | LIT - Economic<br>Dev. - County<br>Share<br>1112 | LIT - Public<br>Safety -<br>County Share<br>1170 | American<br>Rescue Plan<br>8950 | Non-Major<br>Governmental<br>Funds | Total              |
|--|----------------------|--|--|---------------------------------|------------------------------------|--------------------|
| <b>Revenue:</b>  |                      |  |  |                                 |                                    |                    |
| Taxes  | \$ 67,431,609        | \$ 17,351,169                                    | \$ 8,812,242                                     | \$ -                            | \$ 38,265,092                      | \$ 131,860,112     |
| Special assessments  | -                    | -  | -  | -                               | 926,605                            | 926,605            |
| Licenses and permits   | 1,172,884            | -  | -  | -                               | -                                  | 1,172,884          |
| Intergovernmental  | 7,192,404            | -  | -  | 14,458,155                      | 27,602,968                         | 49,253,527         |
| Charges for services   | 4,590,916            | 1,023,184  | 120,083  | -                               | 10,392,117                         | 16,126,300         |
| Fines and forfeitures  | -                    | -  | -  | -                               | 846,037                            | 846,037            |
| Gains/(losses) on investments                                | (402,014)            | (54,284)   | (14,527)   | -                               | (703,907)                          | (1,174,732)        |
| Other revenue  | 30,717,170           | -  | 9,419  | -                               | 989,805                            | 31,716,394         |
| <b>Total revenues</b>  | <b>110,702,969</b>   | <b>18,320,069</b>                                | <b>8,927,217</b>                                 | <b>14,458,155</b>               | <b>78,318,717</b>                  | <b>230,727,127</b> |
| <b>Expenditures:</b>   |                      |  |  |                                 |                                    |                    |
| <b>Current:</b>  |                      |  |  |                                 |                                    |                    |
| General government   | 63,030,045           | 16,239,871                                       | -  | 838,986                         | 11,370,839                         | 91,479,741         |
| Public safety  | 27,519,570           | -  | 8,092,555  | 29,999                          | 15,323,877                         | 50,966,001         |
| Highways and streets   | 1,607,325            | 1,375,046  | -  | -                               | 8,070,208                          | 11,052,579         |
| Economic development   | 75,288               | 30,150   | -  | 71,505                          | 3,810,410                          | 3,987,353          |
| Health and welfare   | 4,252,842            | -  | -  | 2,801,966                       | 10,125,950                         | 17,180,758         |
| Culture and recreation                                       | 120,779              | -  | -  | 27,000                          | 2,417,598                          | 2,565,377          |
| <b>Debt service:</b>   |                      |  |  |                                 |                                    |                    |
| Principal  | 370,588              | 463,599  | 251,120  | 2,088                           | 6,591,013                          | 7,678,408          |
| Interest on long-term debt                                   | 28,382               | 59,499   | 24,455   | 800                             | 1,343,559                          | 1,456,695          |
| Capital outlay   | 1,150,370            | 255,033  | -  | 10,714,597                      | 12,168,393                         | 24,288,393         |
| <b>Total expenditures</b>                                    | <b>98,155,189</b>    | <b>18,423,198</b>                                | <b>8,368,130</b>                                 | <b>14,486,941</b>               | <b>71,221,847</b>                  | <b>210,655,305</b> |
| Excess (deficiency) of revenues<br>over (under) expenditures | 12,547,780           | (103,129)  | 559,087  | (28,786)                        | 7,096,870                          | 20,071,822         |
| <b>Other financing sources (uses):</b>                       |                      |  |  |                                 |                                    |                    |
| Issuance of debt   | 1,054,383            | -  | -  | 28,786                          | 1,017,767                          | 2,100,936          |
| Transfers in   | 568,335              | -  | -  | -                               | 3,903,706                          | 4,472,041          |
| Transfers out  | -                    | -  | -  | -                               | (4,472,041)                        | (4,472,041)        |
| <b>Total other financing sources (uses)</b>                  | <b>1,622,718</b>     | <b>-</b>   | <b>-</b>   | <b>28,786</b>                   | <b>449,432</b>                     | <b>2,100,936</b>   |
| Net change in fund balance                                   | 14,170,498           | (103,129)  | 559,087  | -                               | 7,546,302                          | 22,172,758         |
| Fund Balances - Beginning of year                            | 27,959,598           | 7,562,047  | 799,582  | -                               | 77,682,422                         | 114,003,649        |
| Fund Balances - End of year                                  | \$ 42,130,096        | \$ 7,458,918                                     | \$ 1,358,669                                     | \$ -                            | \$ 85,228,724                      | \$ 136,176,407     |

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

**St. Joseph County, Indiana**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2023**

Net change in fund balances - total governmental funds \$ 22,172,758

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets, which meet capitalization requirements, are capitalized. The cost of depreciable assets is allocated over the estimated useful lives and reported as depreciation expense (functionalized).

Capital assets being depreciated/amortized:

|  |                  |
|--|------------------|
| Buildings, net of \$2,189,245 depreciation expense               | (2,189,245)      |
| Machinery and equipment, net of \$5,023,215 depreciation expense | (1,780,317)      |
| Infrastructure, net of \$12,948,939 depreciation expense         | (2,499,476)      |
| Right-of-use assets, net of \$111,798 amortization expense       | <u>(111,798)</u> |

|  |                    |
|--|--------------------|
| Total change in capital assets being depreciated | <u>(6,580,836)</u> |
|--|--------------------|

|                                 |             |
|---------------------------------|-------------|
| Total changes in capital assets | (6,580,836) |
|---------------------------------|-------------|

|   |             |
|---|-------------|
| Changes in unavailable revenue do not provide current financial resources are not reported as revenues in the governmental funds but increase revenue in the Statement of Activities. | (1,110,493) |
|---|-------------|

|  |           |
|--|-----------|
| Changes in the total OPEB liability and related deferred inflows and outflows of resources reported in the Statement of Activities do not require the use of current resources, and therefore are not reported in the fund statements until they come due for payment. | 2,244,284 |
|--|-----------|

|   |         |
|---|---------|
| Changes in the net pension liability, net pension asset, and related deferred inflows and outflows of resources reported in the Statement of Activities do not require the use of current resources, and therefore are not reported in the fund statements until they come due for payment. | 272,092 |
|---|---------|

|   |             |
|---|-------------|
| Debt and lease proceeds (from general obligation bonds payable, revenue bonds payable, and lease liabilities) provide financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. | (2,099,436) |
|---|-------------|

|  |           |
|--|-----------|
| Repayment of debt and lease principal is an expenditure in governmental funds, but not in the Statement of Activities (where it reduces long-term debt). | 7,896,835 |
|--|-----------|

|   |        |
|---|--------|
| Changes in accrued interest payable do not require the use of current financial resources, and therefore are not reported in the fund statements. | 50,745 |
|---|--------|

|   |           |
|---|-----------|
| Changes in compensated absences reported in the Statement of Activities do not require the use of current resources, and therefore are not reported in the fund statements until they come due for payment. | (576,160) |
|---|-----------|

|   |                  |
|---|------------------|
| Internal service funds are used by management to charge the cost of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities. | <u>6,509,745</u> |
|---|------------------|

|   |                      |
|---|----------------------|
| Change in net position of governmental activities | <u>\$ 28,779,534</u> |
|---|----------------------|

PROPRIETARY FUNDS  
STATEMENT OF NET POSITION  
DECEMBER 31, 2023

| <u>Assets</u>                      | <u>Internal Service<br/>Funds</u> |
|------------------------------------|-----------------------------------|
| Current assets:                    |                                   |
| Cash and cash equivalents          | \$ 9,907,286                      |
| Investments                        | 2,135,216                         |
| Accounts receivable                | 4,956,492                         |
| Prepaid expenses                   | <u>359,368</u>                    |
| Total current assets               | <u>17,358,362</u>                 |
| <br><u>Liabilities</u>             |                                   |
| Current liabilities:               |                                   |
| Accounts payable                   | <u>\$ 5,289,032</u>               |
| Noncurrent liabilities:            |                                   |
| Incurred but not reported claims   | <u>3,077,137</u>                  |
| Total current liabilities          | <u>8,366,169</u>                  |
| <br><u>Net Position</u>            |                                   |
| Unrestricted                       | <u>8,992,193</u>                  |
| Total liabilities and net position | <u><u>\$ 17,358,362</u></u>       |

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

PROPRIETARY FUNDS  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
YEAR ENDED DECEMBER 31, 2023

|  | Internal Service<br>Funds |
|--|---------------------------|
| Operating Revenue:                         |                           |
| Employee/employer contributions            | \$ 35,152,574             |
| Investment gains(losses)                   | <u>(114,097)</u>          |
| <br>Total revenues                         | <br><u>35,038,477</u>     |
| <br>Expenses:                              |                           |
| Insurance claims and expenses              | <u>28,528,732</u>         |
| <br>Total expenses                         | <br><u>28,528,732</u>     |
| <br>Operating income                       | <br><u>6,509,745</u>      |
| <br>Total net position - Beginning of year | <br><u>2,482,448</u>      |
| <br>Total net position - End of year       | <br><u>\$ 8,992,193</u>   |

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

PROPRIETARY FUNDS  
STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 2023

|   | Internal Service<br>Funds |
|---|---------------------------|
| Cash flows from operating activities:   |                           |
| Receipts from customers and users   | \$ 30,431,649             |
| Payments to suppliers   | (27,498,470)              |
| Net cash provided by operating activities   | 2,933,179                 |
| Cash flows from investing activities:   |                           |
| Net change in investments   | (135,328)                 |
| Net cash used in investing activities   | (135,328)                 |
| Net increase in cash and cash equivalents   | 2,797,851                 |
| Cash and cash equivalents, beginning of year  | 7,109,435                 |
| Cash and cash equivalents, end of year  | \$ 9,907,286              |
| Reconciliation of operating income to net cash provided by operating activities:        |                           |
| Operating income  | \$ 6,509,745              |
| Adjustments to reconcile operating income to net cash provided by operating activities: |                           |
| (Increase) decrease:  |                           |
| Accounts receivable   | (4,606,828)               |
| Prepaid expenses  | (18,768)                  |
| Accrued payroll   | (4,135)                   |
| Accounts payable  | 4,109,489                 |
| Incurred but not reported claims  | (3,056,324)               |
| Total adjustments   | (3,576,566)               |
| Net cash provided by operating activities   | \$ 2,933,179              |

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

FIDUCIARY FUNDS  
STATEMENT OF FIDUCIARY NET POSITION  
DECEMBER 31, 2023

| <u>Assets</u>   | Police Pension Plans<br>0026 | Custodial Funds    |
|---|------------------------------|--------------------|
|   |                              |                    |
| Cash and cash equivalents                             | \$ 2,414,187                 | \$ 53,246,163      |
| Receivables:  |                              |                    |
| Accounts  | -                            | 4,991,949          |
| Employee contributions                                | 1,758                        | -                  |
| Taxes   | -                            | 334,953,639        |
| Trust   | -                            | 414,208            |
| Accrued interest and dividends                        | 145,911                      | -                  |
| Investments at fair value                             | 53,286,524                   | 14,946,278         |
| <br>Total assets                                      | <br>\$ 55,848,380            | <br>\$ 408,552,237 |
| <br><u>Liabilities</u>                                |                              |                    |
| Net benefits due                                      | \$ 7,917                     | \$ -               |
| Due to Governmental funds                             | -                            | 1,399              |
| Accounts payable                                      | -                            | 73,597,199         |
| <br>Total liabilities                                 | <br>\$ 7,917                 | <br>\$ 73,598,598  |
| <br><u>Deferred inflows of resources</u>              |                              |                    |
| Unavailable revenue - property taxes                  | \$ -                         | \$ 334,953,639     |
| <br><u>Net Position</u>                               |                              |                    |
| Net position held in trust for:                       |                              |                    |
| Employees' pension benefits                           | \$ 55,840,463                | \$ -               |
| <br>Total net position restricted for fiduciary funds | <br>\$ 55,840,463            | <br>\$ -           |

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

FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
YEAR ENDED DECEMBER 31, 2023

|  | Police Pension Plans<br>0026 | Custodial Funds |
|--|------------------------------|-----------------|
| <u>Additions</u>   |                              |                 |
| Contributions:   |                              |                 |
| Employer   | \$ 3,270,884                 | \$ -            |
| Plan members   | 24,912                       | -               |
|  | 3,295,796                    | -               |
| Total contributions  |                              | -               |
| Investment income (loss):                                      |                              |                 |
| Net increase (decrease) in fair value of investments           | 6,034,371                    | (533,768)       |
| Interest and dividends   | 1,383,597                    | -               |
|  | 7,417,968                    | (533,768)       |
| Net investment income (loss)                                   |                              | (533,768)       |
| Collections:   |                              |                 |
| Taxes for other governments                                    | -                            | 561,550,137     |
| Fines/fees/restitution   | -                            | 26,580,676      |
|  | -                            | 588,130,813     |
| Total collections  |                              | 588,130,813     |
| Other  | -                            | 184,083         |
|  | -                            | 184,083         |
| Total  | 10,713,764                   | 587,781,128     |
|  | 10,713,764                   | 587,781,128     |
| <u>Deductions</u>  |                              |                 |
| Benefit payments (including refunds of employee contributions) | 4,311,966                    | -               |
| Administrative expenses  | 119,207                      | -               |
| Payments of tax to other governments                           | -                            | 561,022,599     |
| Payments to individuals and organizations                      | -                            | 26,758,529      |
|  | 4,431,173                    | 587,781,128     |
| Total  |                              | 587,781,128     |
| Changes in net position  | 6,282,591                    | -               |
| Net position - Beginning of year                               | 49,557,872                   | -               |
|  | 49,557,872                   | -               |
| Net position - End of year                                     | \$ 55,840,463                | \$ -            |
|  | 55,840,463                   | -               |

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

**St. Joseph County, Indiana**

**COMPONENT UNITS  
STATEMENT OF NET POSITION  
YEAR ENDED DECEMBER 31, 2023**

|   | St. Joseph County<br>Solid Waste<br>Management<br>District | St. Joseph County<br>Airport Authority | St. Joseph<br>County Public<br>Library | Mishawaka-<br>Penn-Harris<br>Public Library | Total              |
|---|--|--|--|---|--------------------|
| <u>Assets</u>                                   |  |  |  |   |                    |
| Cash and cash equivalents                       | \$ 3,282,226   | \$ 8,400,176                           | \$ 7,972,917                           | \$ 3,386,584                                | \$ 23,041,903      |
| Investments                                     | 698,793  | -                                      | 23,238,165                             | 1,564,718                                   | 25,501,676         |
| Receivables (net of allowances):                |  |  |  |   |                    |
| Taxes   | -  | -                                      | 15,896,750                             | 5,533,157                                   | 21,429,907         |
| Accounts  | -  | 1,051,781                              | 3,659                                  | -   | 1,055,440          |
| Intergovernmental                               | -  | 5,243,187                              | -                                      | -   | 5,243,187          |
| Lease receivable - current                      | -  | 49,254                                 | -                                      | -   | 49,254             |
| Accrued interest receivable - leases            | -  | 787                                    | -                                      | -   | 787                |
| Prepaid expenses                                | -  | 284,632                                | -                                      | -   | 284,632            |
| Deposits held in escrow                         | -  | 412,326                                | -                                      | -   | 412,326            |
| Restricted assets:                              |  |  |  |   |                    |
| Cash and cash equivalents - restricted          | -  | 12,804,700                             | -                                      | -   | 12,804,700         |
| Taxes receivable                                | -  | 49,273                                 | -                                      | -   | 49,273             |
| Accounts receivable                             | -  | 250,858                                | -                                      | -   | 250,858            |
| Lease receivable - noncurrent                   | -  | 26,569                                 | -                                      | -   | 26,569             |
| Capital assets:                                 |  |  |  |   |                    |
| Capital assets not being depreciated            | 10,000   | 65,744,786                             | 3,265,394                              | 2,448,088                                   | 71,468,268         |
| Capital assets, net of accumulated depreciation | 493,486  | 79,521,175                             | 53,560,892                             | 2,038,913                                   | 135,614,466        |
| <b>Total assets</b>                             | <b>4,484,505</b>   | <b>173,839,504</b>                     | <b>103,937,777</b>                     | <b>14,971,460</b>                           | <b>297,233,246</b> |
| <u>Deferred Outflows of Resources</u>           |  |  |  |   |                    |
| Other postemployment benefits related           | \$ 108,324   | \$ 34,900                              | \$ -                                   | \$ -  | \$ 143,224         |
| Pension related                                 | 55,370   | 1,112,960                              | 1,181,256                              | 408,226                                     | 2,757,812          |
| <b>Total deferred outflows of resources</b>     | <b>163,694</b>   | <b>1,147,860</b>                       | <b>1,181,256</b>                       | <b>408,226</b>                              | <b>2,901,036</b>   |

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

**St. Joseph County, Indiana**

**COMPONENT UNITS  
STATEMENT OF NET POSITION  
YEAR ENDED DECEMBER 31, 2023**

|  | St. Joseph County<br>Solid Waste<br>Management<br>District | St. Joseph County<br>Airport Authority | St. Joseph<br>County Public<br>Library | Mishawaka-<br>Penn-Harris<br>Public Library | Total                 |
|--|--|--|--|---|-----------------------|
| <u>Liabilities</u>   |  |  |  |   |                       |
| Accounts payable   | \$ 6,536   | \$ 508,305                             | \$ 73,303                              | \$ -  | \$ 588,144            |
| Accrued payroll  | 13,476   | 229,607                                | 192,855                                | 59,044                                      | 494,982               |
| Other current liabilities                                      | -  | 11,793                                 | 63,872                                 | 12,981                                      | 88,646                |
| Unearned revenue   | -  | 131,481                                | -                                      | -   | 131,481               |
| Restricted liabilities:  |  |  |  |   |                       |
| Retainage payable  | -  | 1,427,818                              | -                                      | 49,038                                      | 1,476,856             |
| Customer deposits payable                                      | -  | 20,919                                 | -                                      | -   | 20,919                |
| Contracts payable  | -  | 664,450                                | -                                      | 198,141                                     | 862,591               |
| Other liabilities  | -  | 50,986                                 | -                                      | -   | 50,986                |
| Noncurrent liabilities:  |  |  |  |   |                       |
| Due within one year:   |  |  |  |   |                       |
| Compensated absences   | -  | 312,669                                | 41,265                                 | 13,800                                      | 367,734               |
| SBITA payable  | -  | 72,481                                 | -                                      | 67,310                                      | 139,791               |
| Lease payable  | -  | 4,045                                  | -                                      | -   | 4,045                 |
| General obligation bonds payable                               | 35,712   | -                                      | 1,080,000                              | 630,000                                     | 1,745,712             |
| Restricted:  |  |  |  |   |                       |
| General obligation bonds payable                               | -  | 1,010,000                              | -                                      | -   | 1,010,000             |
| Due in more than one year:                                     |  |  |  |   |                       |
| Compensated absences   | -  | 109,383                                | 371,382                                | 124,200                                     | 604,965               |
| SBITA payable  | -  | 52,910                                 | -                                      | 73,008                                      | 125,918               |
| Lease payable  | -  | 16,303                                 | -                                      | -   | 16,303                |
| General obligation bonds payable (net of unamortized premium)  | 106,542  | -                                      | 13,560,000                             | 2,930,000                                   | 16,596,542            |
| Net pension liability  | 130,232  | 2,423,947                              | 3,119,225                              | 1,105,740                                   | 6,779,144             |
| Net other postemployment benefits                              | 542,523  | 101,033                                | -                                      | -   | 643,556               |
| Restricted:  |  |  |  |   |                       |
| General obligation bonds payable (net of unamortized premiums) | -  | 4,004,977                              | -                                      | -   | 4,004,977             |
| Total liabilities  | <u>835,021</u>   | <u>11,153,107</u>                      | <u>18,501,902</u>                      | <u>5,263,262</u>                            | <u>35,753,292</u>     |
| <u>Deferred Inflows of Resources:</u>                          |  |  |  |   |                       |
| Deferred amount of refunding                                   | \$ -   | \$ 137,710                             | \$ -                                   | \$ -  | \$ 137,710            |
| Leases   | -  | 76,494                                 | -                                      | -   | 76,494                |
| Property taxes   | -  | -                                      | 15,896,750                             | 5,533,157                                   | 21,429,907            |
| Other postemployment benefits related                          | 314,356  | 141,018                                | -                                      | -   | 455,374               |
| Pension related  | 22,117   | 20,569                                 | 20,387                                 | 30,161                                      | 93,234                |
| Total deferred inflows of resources                            | <u>336,473</u>   | <u>375,791</u>                         | <u>15,917,137</u>                      | <u>5,563,318</u>                            | <u>22,192,719</u>     |
| <u>Net Position</u>  |  |  |  |   |                       |
| Net investment in capital assets                               | \$ 361,232   | \$ 138,021,006                         | \$ 42,186,286                          | \$ 4,099,504                                | \$ 184,668,028        |
| Restricted for:  |  |  |  |   |                       |
| Debt service   | -  | 4,059,420                              | -                                      | -   | 4,059,420             |
| Other purposes   | -  | 6,087,942                              | -                                      | -   | 6,087,942             |
| Unrestricted   | <u>3,115,473</u>   | <u>15,290,098</u>                      | <u>28,513,708</u>                      | <u>453,602</u>                              | <u>47,372,881</u>     |
| Total net position   | <u>\$ 3,476,705</u>  | <u>\$ 163,458,466</u>                  | <u>\$ 70,699,994</u>                   | <u>\$ 4,553,106</u>                         | <u>\$ 242,188,271</u> |

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

COMPONENT UNITS  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2023

| Functions/Programs                                | Program Revenues     |                      |                                    |                                  | Net (Expense) Revenue and Changes in Net Position |                                     |                                  |                                      |                    |
|---|----------------------|----------------------|------------------------------------|----------------------------------|---|-------------------------------------|----------------------------------|--------------------------------------|--------------------|
|   | Expenses             | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | St. Joseph County Solid Waste Management District | St. Joseph County Airport Authority | St. Joseph County Public Library | Mishawaka-Penn-Harris Public Library | Total              |
| St. Joseph County Solid Waste Management District | \$ 3,783,978         | \$ 4,017,683         | \$ -                               | \$ -                             | \$ 233,705  | \$ -                                | \$ -                             | \$ -                                 |                    |
| St. Joseph County Airport Authority               | 18,670,647           | 10,552,734           | 1,833,278                          | 22,394,033                       | -   | 16,109,398                          | -                                | -                                    |                    |
| St. Joseph County Public Library                  | 16,965,411           | 108,447              | 12,377                             | -                                | -   | -                                   | (16,844,587)                     | -                                    |                    |
| Mishawaka-Penn-Harris Public Library              | 5,929,777            | 28,798               | -                                  | -                                | -   | -                                   | -                                | (5,900,979)                          |                    |
| <b>Total</b>                                      | <b>\$ 45,349,813</b> | <b>\$ 14,707,662</b> | <b>\$ 1,845,655</b>                | <b>\$ 22,394,033</b>             | <b>233,705</b>                                    | <b>16,109,398</b>                   | <b>(16,844,587)</b>              | <b>(5,900,979)</b>                   | <b>(6,402,463)</b> |
| General revenues:                                 |                      |                      |                                    |                                  |   |                                     |                                  |                                      |                    |
| Property taxes                                    |                      |                      |                                    |                                  | -   | 4,005,534                           | 14,601,824                       | 5,316,589                            | 23,923,947         |
| Local income taxes                                |                      |                      |                                    |                                  | -   | -                                   | 2,741,775                        | 517,618                              | 3,259,393          |
| Other taxes                                       |                      |                      |                                    |                                  | -   | 944,366                             | 987,529                          | 584,495                              | 2,516,390          |
| Unrestricted investment earnings(losses)          |                      |                      |                                    |                                  | (37,341)  | 1,438,159                           | 873,637                          | 26,288                               | 2,300,743          |
| Miscellaneous revenue                             |                      |                      |                                    |                                  | -   | 1,129,275                           | 316,803                          | 82,670                               | 1,528,748          |
| Total general revenues                            |                      |                      |                                    |                                  | (37,341)  | 7,517,334                           | 19,521,568                       | 6,527,660                            | 33,529,221         |
| Change in net position                            |                      |                      |                                    |                                  | 196,364   | 23,626,732                          | 2,676,981                        | 626,681                              | 27,126,758         |
| Net position - Beginning of year                  |                      |                      |                                    |                                  | 3,280,341   | 139,831,734                         | 68,023,013                       | 3,926,425                            | 215,061,513        |
| Net position - End of year                        |                      |                      |                                    |                                  | \$ 3,476,705                                      | \$ 163,458,466                      | \$ 70,699,994                    | \$ 4,553,106                         | \$ 242,188,271     |

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

**Note 1 - Significant Accounting Policies**

***Reporting Entity***

St. Joseph County (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 statements present the activities of the County and its significant component units. The component units discussed below are included in the County's reporting entity because of the significance of their operational or financial relationships with the County. Discretely presented component units are involved in activities of an operational nature independent from the government; their transactions are reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

***Discretely Presented Component Units***

A discretely presented component unit is an entity that is legally separate from the County, but which the unit is financial accountable, or its relationship with the unit is such that exclusion would cause the unit's financial statements to be misleading or incomplete. The County considers the St. Joseph County Airport Authority (the Airport Authority), the Solid Waste Management District of St. Joseph County (the District), St. Joseph County Public Library, and Mishawaka-Penn-Harris Public Library as discretely presented component units.

The Airport Authority was established August 1, 1973, by the St. Joseph County Council under the provisions of Indiana Code 19-6-3.5, which has been modified as Indiana Code 8-22-3. The Airport Authority operates under the direction of a four-member board, which is appointed by the Board of County Commissioners of St. Joseph County, an elected board.

The District was established in 1991, by the St. Joseph County Council under the provisions of Indiana Code 13-21-2-14.5. The District operates under the direction of a nine member board from surrounding municipalities (the County, City of Mishawaka, City of South Bend, and small town elected board member appointed by the St. Joseph County Circuit Court Judge.

The St. Joseph County Public Library was established in 1990. The primary government appoints a voting majority of the St. Joseph County Public Library's Board and can impose its will. It would be misleading to exclude the St. Joseph County Public Library from the primary government's financial statements because of its relationship with the primary government.

The Mishawaka-Penn-Harris Public Library was established in 1969. The primary government appoints a voting majority of the Mishawaka-Penn-Harris Public Library's Board and can impose its will. It would be misleading to exclude the St. Joseph County Public Library from the primary government's financial statements because of its relationship with the primary government.

The financial statements of the individual component units may be obtained from their respective offices as follows:

St. Joseph County Airport Authority  
4477 Progress Drive  
South Bend, IN 46658

Solid Waste Management District of St. Joseph County  
828 Kerr Street  
South Bend, IN 46601

St. Joseph County Public Library  
304 S. Main Street  
South Bend, IN 46601

**Note 1 - Significant Accounting Policies (Continued)**

***Discretely Presented Component Units (Concluded)***

Mishawaka-Penn-Harris Public Library  
209 Lincoln Way E  
Mishawaka, IN 46544

***Joint Ventures***

The Michiana Area Council of Governments (MACOG) is a voluntary organization of local governments that studies and attempts to resolve, for the benefit of each member and the region, areas of interlocal issues, which includes but is not limited to transportation, transit, economic development, environment, and other issues that impact the region. MACOG serves local governments in Elkhart, Kosciusko, Marshall and St. Joseph counties.

St. Joseph County is a member of MACOG along with 39 other local governments in the region. St. Joseph County has two members on the MACOG Board of Directors that consists of twenty (20) members. In 2022, St. Joseph County paid its full assessment of \$95,497 towards the operation of MACOG. The assessments for all participating local governments are equal to the most recent census population x 35 cents per person. For St. Joseph County, this is computed as 272,848 (2023 census population) x 35 cents which is equal to \$95,497.

Complete financial statements for MACOG are available at 227 W. Jefferson Boulevard, Room 1120, County-City Building, South Bend, Indiana 46601.

***Related Organizations***

The County's officials are also responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County appoints the board members of numerous organizations.

***Accounting and Reporting Principles***

The County follows accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board (GASB).

***Government-Wide and Fund Financial Statements***

Government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the County and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the County is reported separately from certain legally separate component units for which the County is financially accountable.

The Statement of Activities demonstrates the degree to which direct expenses of a given function or segments are offset by program revenues. Direct expenses are clearly identifiable for a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**Note 1 - Significant Accounting Policies (Continued)**

*Measurement Focus, Basis of Accounting and Financial Statement Presentation*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses and permits, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the County receives cash.

The County reports the following funds as “major” governmental funds:

The **General Fund** is the primary operating fund because it accounts for all financial resources used to provide government services other than those specifically assigned to another fund.

The **Local Income Tax – Economic Development – County Share Fund** (special revenue) accounts for the local economic development income tax revenue and operating and capital expenditures of the county government. This fund can be used for any legitimate public purpose.

The **Local Income Tax – Public Safety – County Share Fund** (special revenue) accounts for the local public income tax revenue and operating and capital expenditures of the county government. This fund must be used only for public safety expenditures.

The **American Rescue Plan** (special revenue) accounts for Coronavirus State and Local Fiscal Recovery Funds, established by the American Rescue Plan Act of 2021. This fund must be used to support urgent COVID-19 response efforts, replace lost public sector revenue, support economic stabilization for households and businesses, and address systemic public health and economic challenges.

Additionally, the County reports the following fund types:

The internal service funds account for health and worker’s compensation insurance.

The pension trust funds account for the activities of the pension trust which accumulate resources for pension benefit payments.

The Custodial funds accounts for assets held by the County as fiduciary for individuals, private organizations, and other governments and/or other funds.

As a general rule, the effect of interfund activity has been eliminated from government-wide financial statements.

**Note 1 - Significant Accounting Policies (Continued)**

***Measurement Focus, Basis of Accounting and Financial Statement Presentation (Concluded)***

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and of the government's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

***Assets, Liabilities, and Net Position or Equity***

***Restricted Assets/Net Position***

All restricted assets/net position, as presented in the accompanying financial statements, are restricted due to applicable bond indentures, state or federal law, or governing body action.

***Deposits and Investments***

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

State statute (IC 5-13-9) authorizes the County to invest in securities, including but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Nonparticipating certificates of deposit, demand deposits and similar nonparticipating negotiable instruments that are not reported as cash and cash equivalents are reported as investments at cost.

Participating certification if deposit (negotiable instruments) are reported as investments at fair market value.

Debt securities are reported at fair value. Debt securities are defined as securities backed by the full faith and credit of the United States Treasury or fully insured or guaranteed by the United States or any United States government agency.

Open-end mutual funds are reported at fair value.

Money market investments that mature within one year or less at the date of their acquisition are reported at amortized cost. Other money market investments are reported at fair value.

Investment income, including changes in the fair value of investments, is reported as revenue in the operating statement.

***Interfund Transactions and Balances***

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due from/to other funds" and "transfers in/out". All interfund transactions and balances have been eliminated on the County's government-wide financial statements.

**Note 1 - Significant Accounting Policies (Continued)**

***Property Taxes***

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance (“DLGF”) to establish property tax rates and levies by December 31. These rates were based upon the preceding year’s lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations are adjusted for various tax deductions and exemptions. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana DLGF). Taxes may be paid in two equal installments that become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County prior to December 31 of the year collected. Delinquent property taxes outstanding at year end for governmental funds, net of allowances for uncollectible accounts, are recorded as a receivable with an offset to deferred inflows of resources since amounts are not considered available.

***Inventories and Prepaid Items***

All inventories are valued at cost using the first in/first out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in government-wide but as expenditures in fund financial statements.

***Capital and Right-to-Use Assets***

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental activities column in the government-wide financial statements.

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost (except for intangible right-to-use assets, the measurement of which is discussed in subcategory “Leases”). Contributed or donated assets are reported at acquisition value at the time received.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts), depreciation methods and estimated useful lives of capital assets reported in the government-wide statements and proprietary funds are as follows:

|  | Capitalization<br>Threshold | Depreciation/<br>Amortization<br>Method | Estimated<br>Useful Life |
|--|-----------------------------|---|--------------------------|
| Land                                   | All Capitalized             | N/A                                     | N/A                      |
| Buildings                              | \$ 5,000                    | Straight-line                           | 40-60 years              |
| Improvements other than buildings      | 5,000                       | Straight-line                           | 10-45 years              |
| Machinery and equipment                | 5,000                       | Straight-line                           | 5-25 years               |
| Infrastructure                         | 5,000                       | Straight-line                           | 5-50 years               |
| Intangible right-to-use assets         | 50,000                      | Straight-line                           | 5-20 years               |
| Subscription based right-to-use assets | 50,000                      | Straight-line                           | 5-20 years               |

N/A = Not applicable

For depreciated assets, the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

**Note 1 - Significant Accounting Policies (Continued)**

***Grants and Third-Party Cost Reimbursement Settlements***

The County receives grants from other governmental units to finance specific programs, including the support of certain non-profit agencies. The grant revenues are recorded based on qualifying program expenditures and are subject to audit by the responsible agencies. The County maintains separate funds and accounts for federal and state grants and maintains proper documentation for grant expenditures.

***Compensated Absences***

Sick Leave – County employees earn sick leave at the rate of 3 days after 6 months of employment, 4 days upon anniversary date, and 7 days each subsequent year upon anniversary date. Unused sick leave may be accumulated to a maximum of 60 days. Accumulated sick leave is not paid to employees upon termination.

Vacation Leave – County employees earn vacation leave on their anniversary date at rates from 3 days to 25 days per year based upon the number of years of service. Vacation leave does not accumulate from year to year unless individual receives written permission from an elected official/department head for a maximum of five days. Upon termination, employees will be paid for unused vacation leave.

Personal Leave – County employees earn personal leave at the rate of 4 days per year. Personal leave does not accumulate year to year. Upon termination, employees will receive payment for unused personal leave.

Vacation, sick, and personal leave is accrued when incurred.

***Long-term Obligations***

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums and discounts are amortized over the life of the bonds using a method that approximates the effective interest method. Gain/loss on bond refunding are deferred and amortized over the life of the old debt or new debt, whichever is shorter, using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs (excluding prepaid bond insurance), whether or not withheld from actual debt proceeds received, are reported as debt service expenditures.

***Leases***

The County is a lessee for noncancellable leases of parking spaces, towers, and a building. The County recognizes and a lease liability and an intangible right-of-use asset in the government-wide financial statements for each lease. The County recognizes lease liabilities with an initial, individual value of \$50,000 or more, and its component units recognize lease liabilities with an initial, individual value of \$25,000 or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

**Note 1 - Significant Accounting Policies (Continued)**

***Leases (Concluded)***

Key estimates and judgements related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the primary government is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long term debt on the statement of net position.

***Pension***

The County offers a defined benefit pension plan to its employees. The County records a net pension liability (asset) for the difference between the total pension liability (asset) calculated by the actuary and the pension plan's fiduciary net position. For the purpose of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plans and additions to/deductions from the pension plans' fiduciary net position have been determined on the same basis as they are reported by the pension plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

***Other Postemployment Benefit Costs***

The County offers retiree healthcare benefits to retirees. For purposes of measuring the total OPEB liability in the government-wide financial statements, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense, and information about the fiduciary net position of the St. Joseph County Retiree Healthcare Plan (SJCRHP) have been determined on the same basis as they are reported by the County.

***Deferred Inflows/Outflows of Resources***

Deferred inflows of resources represent an acquisition of net assets that applies to future periods. Deferred inflows of resources consist of pension, other postemployment benefits (OPEB) related resources, and property taxes levied for a future period in the amount of \$134,942,363 for 2023. These inflows consist of: pension related in the amount of \$1,324,427, OPEB related in the amount of \$58,994,171, and unavailable revenue – property taxes in the amount of \$74,623,765.

Deferred outflows of resources represent a consumption of net assets that applies to future periods. Deferred outflows of resources consist of pension, (OPEB), and deferred amount on refunding in the amount of \$29,670,741 for 2023. These inflows consist of: pension related in the amount of \$13,509,187, OPEB related in the amount of \$16,143,120, and amount on refunding of \$18,434.

**Note 1 - Significant Accounting Policies (Continued)**

*Use of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

*Fund Balance*

Fund balance is divided into five classifications based on GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The County's fund balances are reported under classifications of nonspendable, restricted, committed, assigned, and unassigned fund balances. The Classifications are as follows:

Nonspendable – represents amounts that are not in spendable form; for example, inventories, prepaid amounts, or assets held for resale.

Restricted – represents amounts that are constrained for a specific purpose by external parties such as grantors or imposed by law through constitutional provisions or enabling legislation.

Committed – represents amounts that can only be used for a specific purpose imposed by formal action of the government's highest level of decision-making authority. The County's highest level of decision-making authority is the County Council and the County Commissioners.

Assigned – represents amounts that are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed.

Unassigned – represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Only the General Fund may report a positive unassigned fund balance, whereas, other governmental funds may need to report a negative unassigned fund balance if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

The County considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The County does not have a formal policy for its use of unrestricted fund balance amounts; therefore, it considers committed amounts used first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

*Budgetary Information*

Annual budgets are adopted on the cash basis which is not consistent with accounting principles generally accepted in the United States. All annual appropriations lapse at fiscal year-end, unless carried over with a valid encumbrance.

On or before August 31, the County Auditor submits to the County Council and County Commissioners a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the County Council and County Commissioners to obtain taxpayer comments. In October of each year, the County Council and County Commissioners through the passage of an ordinance approve the budget for the next year. Copies of the budget ordinance and the advertisement for funds for which property taxes are levied or highway taxes are received are approved by the Indiana DLGF. The budget becomes legally enacted after the County Auditor receives approval of the from the DLGF by December 31. The County's new budget period begins on January 1.

**Note 1 - Significant Accounting Policies (Concluded)**

*Adoption of New Pronouncements*

In May 2020, GASB Statement No. 96, *Subscription-based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (“SBITAs”) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. Effective January 1, 2023, the County implemented the provisions of GASB Statement No. 96. This amendment did not have an impact on beginning net position.

**Note 2 – Stewardship, Compliance, and Accountability**

The County's management cannot transfer budgeted appropriations between object classifications, namely, Personnel, Supplies, Services, or Capital of a fund budget without approval of the Common Council. The DLGF must approve any revisions to the appropriations for the General Fund and certain controlled funds. Additional appropriations for other home rule funds are reported to the DLGF but are not approved by the DLGF. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

Expenditures did not exceed appropriations for any funds or any departments within the General Fund, which required legally, approved budgets, except for the general services department which incurred more in personnel services costs, FICA taxes, and retirement benefits.

*Fund Balance*

Fund balances at December 31, 2023 are composed of the following:

|  | General Fund<br>1000 | LIT - Economic Dev.<br>- County Share<br>1112 | LIT - Public Safety<br>- County Share<br>1170 | Non-Major<br>Governmental<br>Funds | Total                 |
|--|----------------------|---|---|------------------------------------|-----------------------|
| <b>Nonspendable fund balance:</b>      |                      |   |   |                                    |                       |
| Prepaid expenses                       | \$ 130,037           | \$ -  | \$ -  | \$ 539,346                         | \$ 669,383            |
| Inventory                              | -                    | -   | -   | 571,081                            | 571,081               |
| Assets held for resale                 | -                    | 2,177,636                                     | -   | 7,855,646                          | 10,033,282            |
| <b>Total nonspendable fund balance</b> | <b>130,037</b>       | <b>2,177,636</b>                              | <b>-</b>                                      | <b>8,966,073</b>                   | <b>11,273,746</b>     |
| <b>Restricted fund balance</b>         |                      |   |   |                                    |                       |
| General government                     | -                    | -   | -   | 33,695,838                         | 33,695,838            |
| Public safety                          | -                    | -   | 1,358,669                                     | 9,491,962                          | 10,850,631            |
| Highways and streets                   | -                    | -   | -   | 12,176,398                         | 12,176,398            |
| Economic development                   | -                    | -   | -   | 13,482,129                         | 13,482,129            |
| Health and welfare                     | -                    | -   | -   | 5,807,469                          | 5,807,469             |
| Culture and recreation                 | -                    | -   | -   | 1,717,103                          | 1,717,103             |
| <b>Total restricted fund balance</b>   | <b>-</b>             | <b>-</b>                                      | <b>1,358,669</b>                              | <b>76,370,899</b>                  | <b>77,729,568</b>     |
| <b>Assigned fund balance</b>           |                      |   |   |                                    |                       |
| General government                     | -                    | 5,281,282                                     | -   | -                                  | 5,281,282             |
| <b>Total assigned fund balance</b>     | <b>-</b>             | <b>5,281,282</b>                              | <b>-</b>                                      | <b>-</b>                           | <b>5,281,282</b>      |
| <b>Unassigned fund balance</b>         | <b>42,000,059</b>    | <b>-</b>                                      | <b>-</b>                                      | <b>(108,248)</b>                   | <b>41,891,811</b>     |
| <b>Total fund balance</b>              | <b>\$ 42,130,096</b> | <b>\$ 7,458,918</b>                           | <b>\$ 1,358,669</b>                           | <b>\$ 85,228,724</b>               | <b>\$ 136,176,407</b> |

**Note 2 – Stewardship, Compliance, and Accountability (Concluded)**

*Deficit Fund Balance*

At December 31, 2023, the following funds reported deficits in fund balance, which are violations of State Statute:

| Fund                                       | 2023     |
|--|----------|
| Non-Major Governmental Funds:              |          |
| 8117 - Victims of Crime Act - Assist       | \$ 4,134 |
| 8952 - Health CHW's COVID Response         | 14,228   |
| 9125 - Community Based Correction - Ducomb | 89,886   |

Fund balance deficits arose primarily from expenditures or expenses exceeding revenue due to the timing difference of grants or costs reimbursements; these deficits will be repaid from future revenues.

**Note 3 - Deposits and Investments**

*Deposits*

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if that institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County's deposit policy for custodial credit risk requires compliance with Indiana Code 5-13-8-1. The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

*Investments and Cash Equivalents*

At December 31, 2023, the County invests in the following funds:

| Primary Government            |                       |
|-------------------------------|-----------------------|
| Investment Type               | Value                 |
| Municipal Bonds               | \$ 19,454,847         |
| Certificate of Deposits       | 7,876,713             |
| Agency Securities             | 8,898,066             |
| Money Market and Cash on Hand | 187,902,777           |
| Treasury Note                 | 926,250               |
| Total                         | <u>\$ 225,058,653</u> |

Note 3 - Deposits and Investments (Continued)

*Deposits (Concluded)*

Police Retirement and Benefit Plan

| <u>Investment Type</u>        | <u>Fair Value</u>               |
|-------------------------------|---------------------------------|
| Money Market                  | \$ 2,414,187                    |
| Fixed Income Securities       | 16,632,391                      |
| Domestic and Foreign Equities | <u>36,654,133</u>               |
| <br>Total                     | <br><u><u>\$ 55,700,711</u></u> |

At December 31, 2023, the County had the following investments and cash equivalents:

|                        | <u>Investment</u>               | <u>Cash and<br/>Cash Equivalents</u> | <u>Total</u>                    |
|------------------------|---------------------------------|--------------------------------------|---------------------------------|
| Governmental funds     | \$ 25,011,715                   | \$ 115,830,976                       | \$140,842,691                   |
| Internal service funds | 2,135,216                       | 9,907,286                            | 12,042,502                      |
| Component units        | 698,793                         | 3,282,226                            | 3,981,019                       |
| Custodial funds        | 14,946,278                      | 53,246,163                           | 68,192,441                      |
| Police Pension Plans   | <u>53,286,524</u>               | <u>2,414,187</u>                     | <u>55,700,711</u>               |
| <br>Total              | <br><u><u>\$ 96,078,526</u></u> | <br><u><u>\$ 184,680,838</u></u>     | <br><u><u>\$280,759,364</u></u> |

*Investment Policies*

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the unit to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50 percent of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or AAA, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the unit's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

**Note 3 - Deposits and Investments (Continued)**

***Investment Policies (Concluded)***

The Police Pension Plan is not subject to the same investment laws as the County. The investment policy for the Police Retirement and Benefit Pension Plans was adopted by the St. Joseph County Sheriff’s Department on August 17, 2006. Authorized investments include time or savings accounts, obligations issued or fully insured or guaranteed by the United States of America, bonds, stocks, guaranteed investment contracts, bank investment contracts, mutual funds, high quality money market funds, and foreign securities whose shares are not denominated in foreign currency.

***Investment Custodial Credit Risk***

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Neither the County nor the Police Pension Plan have a formal investment policy for the custodial credit risk for investments.

The following investments held by the County and the Police Retirement and Benefit Pension Plans were exposed to credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty’s trust department or agent, either in the County’s name or not in the County’s name:

| <u>Investment Type</u>             | <u>Not in the<br/>Government's<br/>Name</u> |
|------------------------------------|---|
| Police Retirement and Benefit Plan |   |
| Money Market                       | \$ 2,414,187                                |
| Fixed Income Securities            | 16,632,391                                  |
| Domestic and Foreign Equities      | <u>36,654,133</u>                           |
| Total                              | <u>\$ 55,700,711</u>                        |

***Interest Rate Risk***

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County’s investment policy to minimize interest rate risk is to abide by the Indiana Code, which limits the stated final maturities of the investments to no more than five years. The County and the Police Pension Plan do not have a formal investment policy for interest rate risk. The following is a summary of the interest rate risk disclosure as of December 31, 2023:

| <u>Investment Type</u>        | <u>Fair Value</u>     | Investment Maturities (in Years) |                      |                     |
|-------------------------------|-----------------------|----------------------------------|----------------------|---------------------|
|                               |                       | <u>Less Than 1</u>               | <u>1-2</u>           | <u>More than 2</u>  |
| Primary Government            |                       |                                  |                      |                     |
| Municipal Bonds               | \$ 19,454,847         | \$ 7,611,711                     | \$ 11,843,136        | \$ -                |
| Certificate of Deposits       | 7,876,713             | 5,000,000                        | 1,842,954            | 1,033,759           |
| Agency Securities             | 8,898,066             | -                                | 8,270,376            | 627,690             |
| Money Market and Cash on Hand | 187,902,777           | 187,902,777                      | -                    | -                   |
| Treasury Note                 | <u>926,250</u>        | <u>-</u>                         | <u>468,260</u>       | <u>457,990</u>      |
| Total                         | <u>\$ 225,058,653</u> | <u>\$ 200,514,488</u>            | <u>\$ 22,424,726</u> | <u>\$ 2,119,439</u> |

**Note 3 - Deposits and Investments (Continued)**

***Interest Rate Risk (Concluded)***

| Investment Type                    | Fair Value           | Investment Maturities (in Years) |             |             |
|------------------------------------|----------------------|----------------------------------|-------------|-------------|
|                                    |                      | Less Than 1                      | 1-2         | More than 2 |
| Police Retirement and Benefit Plan |                      |                                  |             |             |
| Money Market                       | \$ 2,414,187         | \$ 2,414,187                     | \$ -        | \$ -        |
| Fixed Income Securities            | 16,632,391           | 16,632,391                       | -           | -           |
| Total                              | <u>\$ 19,046,578</u> | <u>\$ 19,046,578</u>             | <u>\$ -</u> | <u>\$ -</u> |

***Concentration of Credit Risk***

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County and the Police Pension Plan have adopted the following policy for the concentration of credit risk. The Treasurer and Police board manage concentration of credit risk by limiting the investment in debt securities of any one corporation to a maximum of 5 percent of the fixed income investments of the plan. The County's investment at 1<sup>st</sup> Source Bank exceeded 5 percent of the total investments at December 31, 2023.

***Foreign Currency Risk***

Foreign currency risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The County and the Police Pension Plan do not have a formal policy in regards to foreign currency risk. The County and Police Pension Plan units' investments are denominated in U.S. currency.

***Credit Risk***

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. U.S. government agency securities are implicitly guaranteed by the full faith and credit of the U.S. government and are recognized as one of the safest investments available. To minimize credit risks associated with investments, the County's policy is to follow Indiana Code 5-13-9-2.5, which limits investments to AAA rated money market funds, repurchase agreements fully collateralized by U.S. Government Securities, and U.S. Treasury obligations (or other U.S. Agency obligations). To minimize credit risks associated with investments, the Police Pension Plan has adopted a policy which limit investments to obligations of or obligations guaranteed by the United States government; bonds, stocks, or other evidences of indebtedness issued or guaranteed by a corporation organized under the laws of the United States, provided the corporation is listed on one or more of the recognized national stock exchanges or on the National Market System of the NASDAQ Stock Market and, in the case of bonds only, holds a rating in one of the highest major classification by a recognized rating service; Guaranteed Investment Contracts and Bank Investment Contracts rated A+ by A. M. Best Company, Inc.; Mutual Plans that apply with the above restrictions; and High quality money market funds.

**Note 3 – Deposits and Investments (Continued)**

*Credit Risk (Concluded)*

The distribution of securities with credit ratings is summarized below.

| Primary Government<br>County's Investments |                   |                      |
|--|-------------------|----------------------|
| Standard &<br>Poor's<br>Rating             | Moody's<br>Rating | Total                |
| AAA  | Aaa               | \$ 5,408,590         |
| AA   | Aa                | 2,093,351            |
| A  | A                 | 3,323,432            |
| BBB  | Baa               | 2,547,279            |
| Unrated                                    | Unrated           | 32,207,328           |
|  |                   | <u>\$ 45,579,979</u> |

| Police Retirement and Benefit Plan<br>County's Investments |                   |                     |
|--|-------------------|---------------------|
| Standard &<br>Poor's<br>Rating                             | Moody's<br>Rating | Total               |
| Unrated  | Unrated           | <u>\$ 2,414,187</u> |

*Fair Value Measurements*

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of fair value hierarchy are defined as follows:

Level 1: Inputs using unadjusted quoted prices in active markets or exchanges for identical assets or liabilities.

Level 2: Significant other observable inputs, which may include, quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in non-active markets; and inputs other than quoted prices that are observable for the assets or liabilities, either directly or indirectly.

Level 3: Valuations for which one or more significant inputs are unobservable and may include situations where there is minimal, if any, market activity for the asset or liability.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques need to maximize the use of relevant observable inputs and minimize the use of unobservable inputs. Investment value is determined by reference to quoted market prices and other relevant information generated by market transactions.

**Note 3 – Deposits and Investments (Continued)**

***Fair Value Measurements (Concluded)***

The following table summarizes the valuation of investments by the fair value hierarchy levels as of December 31, 2023:

| Primary Government               |                       |                       |                      |                |
|----------------------------------|-----------------------|-----------------------|----------------------|----------------|
| <u>Investment Type</u>           | <u>Fair Value</u>     | <u>Level 1</u>        | <u>Level 2</u>       | <u>Level 3</u> |
| Municipal Bonds                  | \$ 19,454,847         | \$ -                  | \$ 19,454,847        | \$ -           |
| Certificate of Deposits          | 2,876,713             | -                     | 2,876,713            | -              |
| Agency Securities                | 8,898,066             | -                     | 8,898,066            | -              |
| Money Market                     | 180,194,259           | 180,194,259           | -                    | -              |
| Treasury Note                    | 926,250               | 926,250               | -                    | -              |
| <b>Total</b>                     | <b>\$ 212,350,135</b> | <b>\$ 181,120,509</b> | <b>\$ 31,229,626</b> | <b>\$ -</b>    |
| Certificate of Deposits, at cost | 5,000,000             |                       |                      |                |
| Cash Deposits                    | 7,708,518             |                       |                      |                |
| <b>Total</b>                     | <b>\$ 225,058,653</b> |                       |                      |                |

| Police Retirement and Benefit Plan |                      |                      |                |                |
|------------------------------------|----------------------|----------------------|----------------|----------------|
| <u>Investment Type</u>             | <u>Fair Value</u>    | <u>Level 1</u>       | <u>Level 2</u> | <u>Level 3</u> |
| Money Market                       | \$ 2,414,187         | \$ 2,414,187         | \$ -           | \$ -           |
| Fixed Income Securities            | 16,632,391           | 16,632,391           | -              | -              |
| Domestic and Foreign Equities      | 36,654,133           | 36,654,133           | -              | -              |
| <b>Total</b>                       | <b>\$ 55,700,711</b> | <b>\$ 55,700,711</b> | <b>\$ -</b>    | <b>\$ -</b>    |

***Discretely Presented Component Units***

***Deposits***

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The Airport Authority, the District, the St. Joseph County Public Library, and the Mishawaka-Penn-Harris Public Library do not have a deposit policy for custodial credit risk. At December 31, 2023, the Airport Authority, the District, the St. Joseph County Public Library, and the Mishawaka-Penn-Harris Public Library had deposit balances in the amount of approximately \$8,400,000, \$3,200,000, \$8,000,000, and \$3,400,000 respectively. These entire balances are not exposed to custodial credit risk. The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

Note 4 – Lease and Capital Assets

Capital and lease asset activity for the year ended December 31, 2023, was as follows:

| <u>Primary Government</u>                              | <u>Beginning<br/>Balance</u> | <u>Increases</u>      | <u>Decreases</u>  | <u>Ending Balance</u> |
|--|------------------------------|-----------------------|-------------------|-----------------------|
| Governmental activities:                               |                              |                       |                   |                       |
| Capital assets, not being depreciated/amortized:       |                              |                       |                   |                       |
| Land and land improvements                             | \$ 10,092,850                | \$ -                  | \$ -              | \$ 10,092,850         |
| Capital assets, being depreciated/amortized:           |                              |                       |                   |                       |
| Infrastructure   | 602,322,038                  | 10,918,229            | 3,989,971         | 609,250,296           |
| Buildings and building improvements                    | 118,588,333                  | -                     | -                 | 118,588,333           |
| Machinery, equipment, and vehicles                     | 63,644,329                   | 3,252,034             | 903,252           | 65,993,111            |
| Intangible right-to-use assets                         | 451,595                      | -                     | -                 | 451,595               |
| <b>Total</b>   | <b>785,006,295</b>           | <b>14,170,263</b>     | <b>4,893,223</b>  | <b>794,283,335</b>    |
| Less accumulated depreciation/amortization:            |                              |                       |                   |                       |
| Infrastructure   | 295,803,295                  | 12,948,939            | 3,521,205         | 305,231,029           |
| Buildings  | 68,620,080                   | 2,189,245             | -                 | 70,809,325            |
| Machinery, equipment, and vehicles                     | 51,105,776                   | 5,023,215             | 894,116           | 55,234,875            |
| Intangible right-to-use assets                         | 107,964                      | 111,798               | -                 | 219,762               |
| <b>Total</b>   | <b>415,637,115</b>           | <b>20,273,197</b>     | <b>4,415,321</b>  | <b>431,494,991</b>    |
| Total capital assets, being depreciated/amortized, net | 369,369,180                  | (6,102,934)           | 477,902           | 362,788,344           |
| <b>Total primary government capital assets, net</b>    | <b>\$ 379,462,030</b>        | <b>\$ (6,102,934)</b> | <b>\$ 477,902</b> | <b>\$ 372,881,194</b> |

Note 4 – Capital Assets (Continued)

| <u>Discretely presented component units:</u>                     | <u>Beginning<br/>Balance</u> | <u>Increases</u>     | <u>Decreases</u>     | <u>Ending Balance</u> |
|--|------------------------------|----------------------|----------------------|-----------------------|
| St. Joseph County Airport Authority                              |                              |                      |                      |                       |
| Capital assets, not being depreciated:                           |                              |                      |                      |                       |
| Land   | \$ 34,914,769                | \$ 4,791,930         | \$ -                 | \$ 39,706,699         |
| Construction in progress   | 35,488,636                   | 25,802,340           | 35,252,889           | 26,038,087            |
| Total capital assets, not being depreciated                      | 70,403,405                   | 30,594,270           | 35,252,889           | 65,744,786            |
| Capital assets, being depreciated:                               |                              |                      |                      |                       |
| Buildings  | 75,782,409                   | -                    | -                    | 75,782,409            |
| Airfield   | 44,297,661                   | 35,132,325           | -                    | 79,429,986            |
| Equipment  | 12,304,961                   | 193,384              | 495,280              | 12,003,065            |
| Total  | 132,385,031                  | 35,325,709           | 495,280              | 167,215,460           |
| Less accumulated depreciation:                                   |                              |                      |                      |                       |
| Buildings  | 39,555,960                   | 2,039,953            | -                    | 41,595,913            |
| Airfield   | 37,035,960                   | 1,015,479            | -                    | 38,051,439            |
| Equipment  | 7,793,650                    | 900,880              | 495,280              | 8,199,250             |
| Total  | 84,385,570                   | 3,956,312            | 495,280              | 87,846,602            |
| Intangible right-to-use capital assets being amortized:          |                              |                      |                      |                       |
| Equipment lease assets   | -                            | 22,649               | -                    | 22,649                |
| Suscription assets   | -                            | 193,340              | -                    | 193,340               |
| Total  | -                            | 215,989              | -                    | 215,989               |
| Less accumulated amortization for:                               |                              |                      |                      |                       |
| Equipment lease assets   | -                            | 2,540                | -                    | 2,540                 |
| Suscription assets   | -                            | 61,132               | -                    | 61,132                |
| Total  | -                            | 63,672               | -                    | 63,672                |
| Total capital assets, being<br>depreciated/amortized, net        | 47,999,461                   | 31,521,714           | -                    | 79,521,175            |
| Total St. Joseph County<br>Airport Authority capital assets, net | <u>\$ 118,402,866</u>        | <u>\$ 62,115,984</u> | <u>\$ 35,252,889</u> | <u>\$ 145,265,961</u> |

Note 4 – Capital Assets (Continued)

|   | Beginning<br>Balance | Increases      | Decreases    | Ending Balance |
|---|----------------------|----------------|--------------|----------------|
| St. Joseph County Solid Waste Management District                     |                      |                |              |                |
| Capital assets, not being depreciated:                                |                      |                |              |                |
| Land  | \$ 10,000            | \$ -           | \$ -         | \$ 10,000      |
| Capital assets, being depreciated:                                    |                      |                |              |                |
| Buildings   | 577,500              | -              | -            | 577,500        |
| Equipment   | 52,816               | -              | -            | 52,816         |
| Total   | 630,316              | -              | -            | 630,316        |
| Less accumulated depreciation:  |                      |                |              |                |
| Buildings   | 85,420               | 14,438         | -            | 99,858         |
| Equipment   | 29,290               | 7,682          | -            | 36,972         |
| Total   | 114,710              | 22,120         | -            | 136,830        |
| Total capital assets, being depreciated, net                          | 515,606              | (22,120)       | -            | 493,486        |
| Total St. Joseph County Waste Management District capital assets, net | \$ 525,606           | \$ (22,120)    | \$ -         | \$ 503,486     |
| St. Joseph County Public Library                                      |                      |                |              |                |
| Capital assets, not being depreciated:                                |                      |                |              |                |
| Land  | \$ 3,070,391         | \$ -           | \$ -         | \$ 3,070,391   |
| Construction in progress  | 107,000              | -              | 107,000      | -              |
| Other non-depreciable assets  | 195,003              | -              | -            | 195,003        |
| Total   | 3,372,394            | -              | 107,000      | 3,265,394      |
| Capital assets, being depreciated:                                    |                      |                |              |                |
| Infrastructure  | 1,473,765            | 475,080        | -            | 1,948,845      |
| Buildings   | 71,556,827           | 107,000        | -            | 71,663,827     |
| Improvements other than buildings                                     | 1,970,339            | -              | -            | 1,970,339      |
| Machinery, equipment, and vehicles                                    | 3,239,946            | 59,914         | -            | 3,299,860      |
| Books and others  | 13,176,213           | 1,295,323      | 2,670,999    | 11,800,537     |
| Total   | 91,417,090           | 1,937,317      | 2,670,999    | 90,683,408     |
| Less accumulated depreciation:  |                      |                |              |                |
| Infrastructure  | 1,014,716            | 64,132         | -            | 1,078,848      |
| Buildings   | 24,203,113           | 414,427        | -            | 24,617,540     |
| Improvements other than buildings                                     | 1,599,391            | 53,702         | 241,830      | 1,411,263      |
| Machinery, equipment, and vehicles                                    | 2,232,114            | 204,582        | -            | 2,436,696      |
| Books and others  | 7,889,061            | 2,360,107      | 2,670,999    | 7,578,169      |
| Total   | 36,938,395           | 3,096,950      | 2,912,829    | 37,122,516     |
| Total capital assets, being depreciated, net                          | 54,478,695           | (1,159,633)    | (241,830)    | 53,560,892     |
| Total St. Joseph County Public Library capital assets, net            | \$ 57,851,089        | \$ (1,159,633) | \$ (134,830) | \$ 56,826,286  |

Note 4 – Capital Assets (Concluded)

|   | Beginning<br>Balance (as<br>restated) | Increases           | Decreases        | Ending Balance      |
|---|---------------------------------------|---------------------|------------------|---------------------|
| Mishawaka-Penn-Harris Public Library                              |                                       |                     |                  |                     |
| Capital assets, not being depreciated:                            |                                       |                     |                  |                     |
| Land  | \$ 316,077                            | \$ 2,132,011        | \$ -             | \$ 2,448,088        |
| Capital assets, being depreciated:                                |                                       |                     |                  |                     |
| Infrastructure  | 255,173                               | -                   | -                | 255,173             |
| Buildings   | 15,502,275                            | -                   | -                | 15,502,275          |
| Improvements other than buildings                                 | 254,066                               | -                   | -                | 254,066             |
| Machinery, equipment, and vehicles                                | 1,264,049                             | 195,778             | 29,288           | 1,430,539           |
| Subscription assets   | 140,318                               | -                   | -                | 140,318             |
| Books and others  | 3,804,639                             | 285,735             | 584,952          | 3,505,422           |
| Total   | <u>21,220,520</u>                     | <u>481,513</u>      | <u>614,240</u>   | <u>21,087,793</u>   |
| Less accumulated depreciation:                                    |                                       |                     |                  |                     |
| Infrastructure  | 243,649                               | 11,524              | -                | 255,173             |
| Buildings   | 15,306,099                            | 196,175             | -                | 15,502,274          |
| Improvements other than buildings                                 | 240,081                               | 1,165               | -                | 241,246             |
| Machinery, equipment, and vehicles                                | 912,696                               | 108,564             | 9,068            | 1,012,192           |
| Subscription assets   | -                                     | 23,386              | -                | 23,386              |
| Books and others  | 2,249,019                             | 350,542             | 584,952          | 2,014,609           |
| Total   | <u>18,951,544</u>                     | <u>691,356</u>      | <u>594,020</u>   | <u>19,048,880</u>   |
| Total capital assets, being depreciated, net                      | <u>2,268,976</u>                      | <u>(209,843)</u>    | <u>20,220</u>    | <u>2,038,913</u>    |
| Total Mishawaka-Penn-Harris<br>Public Library capital assets, net | <u>\$ 2,585,053</u>                   | <u>\$ 1,922,168</u> | <u>\$ 20,220</u> | <u>\$ 4,487,001</u> |

Depreciation/amortization expense was charged to functions/programs of the County and discretely presented component units as follows:

|   |                      |
|---|----------------------|
| Governmental activities:  |                      |
| General Government  | \$ 3,319,676         |
| Public Safety   | 3,084,942            |
| Highways and Streets  | 13,487,433           |
| Health and Welfare  | 151,395              |
| Culture and Recreation  | <u>229,751</u>       |
| Total depreciation/amortization expense - governmental activities | <u>\$ 20,273,197</u> |
| Discretely presented component units:                             |                      |
| St. Joseph County Airport Authority                               | \$ 3,956,312         |
| St. Joseph Solid Waste Management District                        | 22,120               |
| St. Joseph County Public Library                                  | 3,096,950            |
| Mishawaka-Penn-Harris Public Library                              | 691,356              |
| Total depreciation expense - component units                      | <u>\$ 7,766,738</u>  |

Note 5 – Interfund Balances and Activity

*Due To/From Other Funds*

The composition of due to/from balances as of December 31, 2023, is as follows:

| Due To                      | Due From                                   | Amount       |
|-----------------------------|--|--------------|
| 1000 - General              | 1152 - Local Emergency Management Planning | \$ 1,651     |
|                             | 1188 - Cumulative Reassessment             | 60,775       |
|                             | 1193 - County Police Pension Trust         | 1,399        |
|                             | 1222 - Statewide 911 Dispatch              | 27,361       |
|                             | 4930 - Dispatch Operating                  | 131,813      |
|                             | 8117 - Victims of Crime Act - Assist       | 151          |
|                             | 8138 - Federal Grants Public Works         | 1,134,327    |
|                             | 8151 - EMA Multi-Hazard Mitigation Grant   | 8,221        |
|                             | 8952 - Health CHW's COVID Response         | 47,724       |
|                             | 9169 - Health CHW Safety PIN               | 7,420        |
|                             | Total 1000 - General                       | 1,420,842    |
| 8950 - American Rescue Plan | 1000 - General                             | 158,502      |
|                             |  | 158,502      |
|                             | Grand Total                                | \$ 1,579,344 |

Interfund balances resulted from the time lag between the dates that (1) Interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made

The following reconciles the interfund balances on the Governmental Funds Balance Sheet:

| Due To                    | Due From     |                              |                 | Total        |
|---------------------------|--------------|------------------------------|-----------------|--------------|
|                           | General Fund | Non-major governmental funds | Custodial funds |              |
| General Fund              | \$ -         | \$ 1,419,443                 | \$ 1,399        | \$ 1,420,842 |
| American Rescue Plan Fund | 158,502      | -                            | -               | 158,502      |
| Total                     | \$ 158,502   | \$ 1,419,443                 | \$ 1,399        | \$ 1,579,344 |

**Note 5 – Interfund Balances and Activity (Concluded)**

*Interfund Transfers*

| Receiving Fund                        | Paying Fund                       | Amount              |
|---------------------------------------|-----------------------------------|---------------------|
|                                       | 1119 - Clerks Perpetuation Fund   | \$ 45,000           |
|                                       | 1182 - JJC Rental Income Fund     | 523,335             |
| 1000 - General                        |                                   | <u>568,335</u>      |
| 8895 - Title IV-D County Incentive    | 8899 - Title IV-D Clerk Incentive | <u>100,000</u>      |
| 4606 - 2022 GO Highway Bond Cap       | 0032 - 2022 GO Bond Issuance Fees | <u>45,811</u>       |
| 4306 - GM Project Flex Fund           |                                   | 1,000,000           |
| 4404 - Red. Bond DS (Double Track)    |                                   | 270,938             |
| 4801 - Highway Garage Capital Project |                                   | <u>1,800,000</u>    |
|                                       | 4301 - New Carlisle Dev Area #2   | <u>3,070,938</u>    |
| 4932 - 2014 Dispatch Bond Fund        | 4930 - Dispatch Operating         | <u>686,957</u>      |
|                                       | Grand Total                       | <u>\$ 4,472,041</u> |

The County typically uses transfers to fund ongoing operating subsidies and to close out funds upon the completion of grants.

**Note 6 – Leases and Subscription Arrangements**

*Lease Liability*

Primary Government

The primary government leases building space, parking spaces, equipment, and vehicles, the terms of which expire in various years through 2030. Variable payments of certain leases are based upon the Consumer Price Index (Index) and these leases were measured based upon the Index at lease commencement.

Annual debt service requirements to maturity on the leases are as follows:

| Year Ended<br>December 31 | Principal         | Interest        | Total             |
|---------------------------|-------------------|-----------------|-------------------|
| 2024                      | \$ 108,467        | \$ 3,283        | \$ 111,750        |
| 2025                      | 85,284            | 2,123           | 87,407            |
| 2026                      | 14,176            | 711             | 14,887            |
| 2027                      | 8,024             | 683             | 8,707             |
| 2028                      | 8,492             | 477             | 8,969             |
| 2029-2030                 | 8,443             | 259             | 8,702             |
|                           | <u>\$ 232,886</u> | <u>\$ 7,536</u> | <u>\$ 240,422</u> |

Note 6 – Leases (Continued)

*Lease Liability*

Discretely Presented Component Unit

During the year ended December 31, 2023, the Airport Authority entered into a lease agreement for copier equipment. The Airport Authority will make monthly principal and interest payments over the life of the lease, with no variable payment terms. Interest on the lease is 4% per annum. The lease does not have residual guarantees. The Airport Authority recognized total lease assets of \$22,649 with accumulated amortization of \$2,540 as of December 31, 2023. Principal and interest to maturity include:

| Year Ended<br>December 31, | Principal        | Interest        | Total            |
|----------------------------|------------------|-----------------|------------------|
| 2024                       | \$ 4,045         | \$ 738          | \$ 4,783         |
| 2025                       | 4,212            | 571             | 4,783            |
| 2026                       | 4,384            | 399             | 4,783            |
| 2027                       | 4,563            | 220             | 4,783            |
| 2028                       | 3,144            | 44              | 3,188            |
| Total                      | <u>\$ 20,348</u> | <u>\$ 1,972</u> | <u>\$ 22,320</u> |

*Subscriptions Payable*

Discretely Presented Component Unit

The Airport Authority has entered into several subscription-based information technology arrangements. The Airport Authority will make periodic principal and interest payments over the life of the subscriptions, with no variable payment terms. Interest on the various subscriptions is 4%. The subscriptions have no residual guarantees. The Airport Authority recognized total lease assets of \$193,340 with accumulated amortization of \$61,132 as of December 31, 2023. Principal and interest to maturity include:

| Year Ended<br>December 31, | Principal         | Interest        | Total             |
|----------------------------|-------------------|-----------------|-------------------|
| 2024                       | \$ 72,481         | \$ 1,481        | \$ 73,962         |
| 2025                       | 21,847            | 1,777           | 23,624            |
| 2026                       | 15,221            | 1,130           | 16,351            |
| 2027                       | 15,842            | 504             | 16,346            |
| Total                      | <u>\$ 125,391</u> | <u>\$ 4,892</u> | <u>\$ 130,283</u> |

**Note 6 – Leases (Continued)**

The Mishawaka-Penn-Harris Public Library has entered into a subscription-based information technology arrangement. The Mishawaka-Penn-Harris Public Library will make periodic principal and interest payments over the life of the subscription, with no variable payment terms. Interest on subscription is 5%. The subscription has no residual guarantees. The Mishawaka-Penn-Harris Public Library recognized total lease assets of \$140,318 with accumulated amortization of \$23,386 as of December 31, 2023. Principal and interest to maturity include:

| Year Ended<br>December 31, | Principal         | Interest        | Total             |
|----------------------------|-------------------|-----------------|-------------------|
| 2024                       | \$ 67,310         | \$ 3,859        | \$ 71,169         |
| 2025                       | 73,008            | 2,271           | 75,279            |
| Total                      | <u>\$ 140,318</u> | <u>\$ 6,130</u> | <u>\$ 146,448</u> |

***Lease Receivable***

Discretely Presented Component Unit

The Airport Authority leases space for advertising structures, equipment and certain structures. The leases have an estimated life of 5 – 20 years from the commencement date. The Airport Authority recognized \$75,245 of lease revenue and \$7,154 of interest revenue related to these leases for the fiscal year ended December 31, 2023. The following is a schedule of future income for leases receivable:

| Year Ended<br>December 31, | Principal        | Interest        | Total            |
|----------------------------|------------------|-----------------|------------------|
| 2024                       | \$ 49,254        | \$ 1,846        | \$ 51,100        |
| 2025                       | 12,235           | 873             | 13,108           |
| 2026                       | 12,734           | 366             | 13,100           |
| 2027                       | 1,600            | 25              | 1,625            |
| Total                      | <u>\$ 75,823</u> | <u>\$ 3,110</u> | <u>\$ 78,933</u> |

***Regulated Leases***

The Airport Authority has entered into an Agreement and Lease of Premises (Airline Agreement) with certain passenger, charter and cargo airlines serving the airport (collectively, the Signatory Airlines). Other airlines operate under an airport use permit that generally has a term of no more than two years. The Airline Agreement’s residual rate-making features are designed to ensure that the Airport Authority’s debt service and related coverage obligations will be met. The Airline Agreement authorizes the Airport Authority to implement new fees and charges as necessary. In the event of an airline bankruptcy, the Airport Authority may adjust the rates and charges for all Signatory Airlines in the current rate period to recover the rates and charges due from the bankrupt carrier. However, there can be no assurance that such other airlines will be financially able to absorb the additional costs. Rental rates under these agreements are determined annually. Certain other regulated leases for various hangars, tie-down spaces, and FBO lease agreements with tenants for the use of spaces has also been entered into. Most of these leases allow the lessee the exclusive use of the premises, however, aircraft and vehicles may traverse the space and lessees are prohibited from any use that would interfere with airport operations. The net portion of land, buildings and improvements that are exclusive as of December 31, 2023 are \$3.1 million. In addition, with the exception of T-hangers, all Airport Authority owned hangars as of December 31, 2023 are for the exclusive use of the lessees. During the year, total revenues of \$938,837 were recorded for these regulated leases. The following is a schedule of future rental income for regulated leases:

**Note 6 – Leases (Concluded)**

*Lease Receivable (Concluded)*

| December 31, | Future Rents        |
|--------------|---------------------|
| 2024         | \$ 931,309          |
| 2025         | 700,000             |
| 2026         | 452,453             |
| 2027         | 382,196             |
| 2028         | 276,655             |
| 2029-2033    | 1,083,790           |
| 2034-2038    | 174,330             |
| 2029-2043    | 53,200              |
| Total        | <u>\$ 4,053,933</u> |

**Note 7 – Long-term Liabilities**

*General Obligation Bonds*

The county issues bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the County. General obligation bonds currently outstanding at year end are as follows:

| Purpose  | Interest Rates | Balance December 31, 2023 | Current Portion     | Net Noncurrent      |
|--|----------------|---------------------------|---------------------|---------------------|
| Governmental Activities:                             |                |                           |                     |                     |
| 2017 General Obligations (Guaranteed Energy Savings) |                |                           |                     |                     |
| Final Maturity - June 30, 2032                       | 2.0% to 3.0%   | \$ 6,580,000              | \$ 710,000          | \$ 5,870,000        |
| 2022 General Obligations (Highway Project Bonds)     |                |                           |                     |                     |
| Final Maturity - December 30, 2025                   | 4%             | 3,950,000                 | 1,940,000           | 2,010,000           |
|  |                | <u>\$ 10,530,000</u>      | <u>\$ 2,650,000</u> | <u>\$ 7,880,000</u> |

General Obligation Bonds debt service requirements to maturity are as follows:

| December 31, | Principal            | Interest            | Total                |
|--------------|----------------------|---------------------|----------------------|
| 2024         | \$ 2,650,000         | \$ 301,750          | \$ 2,951,750         |
| 2025         | 2,735,000            | 209,200             | 2,944,200            |
| 2026         | 735,000              | 133,922             | 868,922              |
| 2027         | 755,000              | 117,266             | 872,266              |
| 2028         | 775,000              | 98,975              | 873,975              |
| 2029-2032    | 2,880,000            | 173,781             | 3,053,781            |
|              | <u>\$ 10,530,000</u> | <u>\$ 1,034,894</u> | <u>\$ 11,564,894</u> |

**Note 7 – Long-term Liabilities (Continued)**

***General Obligation Bonds (Continued)***

Discretely Presented Component Unit

The St. Joseph County Airport Authority issued general obligation bonds to be paid by income derived from a passenger facility charge and a tax levy to pay debt service.

These general obligation bonds are to provide funds for the acquisition and construction of major capital facilities or assets.

General obligation bonds are direct obligations and pledge the full faith and credit of the St. Joseph County Airport Authority. General obligation bonds currently outstanding at year end are as follows:

| Purpose   | Interest Rates | Balance<br>December 31,<br>2023 | Current Portion     | Net Noncurrent      |
|---|----------------|---------------------------------|---------------------|---------------------|
| 2019 General Obligation Refunding Bonds                 | 0.01% to 4.0%  | \$ 4,830,000                    | \$ 1,010,000        | \$ 3,820,000        |
| 2019 General Obligation Refunding Bonds - bond premium  |                | <u>184,977</u>                  | <u>-</u>            | <u>184,977</u>      |
| Total general obligation bonds (including bond premium) |                | <u>\$ 5,014,977</u>             | <u>\$ 1,010,000</u> | <u>\$ 4,004,977</u> |

General Obligation Bonds debt service requirements to maturity are as follows:

| Year Ended<br>December 31 | Principal           | Interest          | Total               |
|---------------------------|---------------------|-------------------|---------------------|
| 2024                      | 1,010,000           | 116,168           | 1,126,168           |
| 2025                      | 1,050,000           | 75,368            | 1,125,368           |
| 2026                      | 1,090,000           | 32,968            | 1,122,968           |
| 2027                      | 1,120,000           | 140               | 1,120,140           |
| 2028                      | <u>560,000</u>      | <u>28</u>         | <u>560,028</u>      |
| Total                     | <u>\$ 4,830,000</u> | <u>\$ 224,672</u> | <u>\$ 5,054,672</u> |

The St. Joseph County Public Library issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities or assets.

Note 7 – Long-term Liabilities (Continued)

*General Obligation Bonds (Continued)*

General obligation bonds are direct obligations and pledge the full faith and credit of the St. Joseph County Public Library. General obligation bonds currently outstanding at year end are as follows:

| Purpose                           | Interest Rates | Balance<br>December 31,<br>2023 | Current Portion | Net Noncurrent |
|-----------------------------------|----------------|---------------------------------|-----------------|----------------|
| 2018 General Obligation bonds     |                |                                 |                 |                |
| Final Maturity - January 15, 2025 | 2.90%          | \$ 880,000                      | \$ 435,000      | \$ 445,000     |
| 2019 General Obligation bonds     |                |                                 |                 |                |
| Final Maturity - January 15, 2039 | 2.55% - 3.00%  | 9,085,000                       | 60,000          | 9,025,000      |
| 2020 General Obligation bonds     |                |                                 |                 |                |
| Final Maturity - January 15, 2039 | 2.96%          | 4,675,000                       | 35,000          | 4,640,000      |
| Total general obligation bonds    |                | \$ 14,640,000                   | \$ 530,000      | \$ 14,110,000  |

General Obligation Bonds debt service requirements to maturity are as follows:

| Year Ended<br>December 31 | Principal     | Interest     | Total         |
|---------------------------|---------------|--------------|---------------|
| 2024                      | \$ 530,000    | \$ 149,035   | \$ 679,035    |
| 2025                      | 940,000       | 276,153      | 1,216,153     |
| 2026                      | 800,000       | 256,875      | 1,056,875     |
| 2027                      | 820,000       | 240,750      | 1,060,750     |
| 2028                      | 850,000       | 224,250      | 1,074,250     |
| 2029 - 2033               | 4,665,000     | 854,850      | 5,519,850     |
| 2034 - 2038               | 5,515,000     | 359,625      | 5,874,625     |
| 2039                      | 520,000       | 5,850        | 525,850       |
|                           | \$ 14,640,000 | \$ 2,367,388 | \$ 17,007,388 |

The Mishawaka-Penn-Harris Public Library issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities or assets.

General obligation bonds are direct obligations and pledge the full faith and credit of the Mishawaka-Penn-Harris Public Library. General obligation bonds currently outstanding at year end are as follows:

| Purpose                            | Interest Rates | Balance<br>December 31,<br>2023 | Current Portion | Net Noncurrent |
|------------------------------------|----------------|---------------------------------|-----------------|----------------|
| 2017 General Obligation Bonds      |                |                                 |                 |                |
| Final Maturity - December 30, 2024 | 2.00% - 2.25%  | \$ 295,000                      | \$ 295,000      | \$ -           |
| 2020 General Obligation Bonds      |                |                                 |                 |                |
| Final Maturity - December 31, 2032 | 2.00% -3.00%   | 3,265,000                       | 335,000         | 2,930,000      |
| Total general obligation bonds     |                | \$ 3,560,000                    | \$ 630,000      | \$ 2,930,000   |

**Note 7 – Long-term Liabilities (Continued)**

***General Obligation Bonds (Concluded)***

General Obligation Bonds debt service requirements to maturity are as follows:

| Year Ended<br>December 31 | Principal           | Interest          | Total               |
|---------------------------|---------------------|-------------------|---------------------|
| 2024                      | \$ 630,000          | \$ 99,925         | \$ 729,925          |
| 2025                      | 340,000             | 85,350            | 425,350             |
| 2026                      | 350,000             | 75,075            | 425,075             |
| 2027                      | 355,000             | 64,575            | 419,575             |
| 2028                      | 360,000             | 53,850            | 413,850             |
| 2029 - 2032               | 1,525,000           | 92,475            | 1,617,475           |
|                           | <u>\$ 3,560,000</u> | <u>\$ 471,250</u> | <u>\$ 4,031,250</u> |

***Revenue Bonds***

The County issues bonds to be paid by income derived from the acquired or constructed assets. Revenue bonds outstanding at year end are as follows:

| Purpose   | Interest<br>Rates | Balance<br>December 31,<br>2023 | Current Portion     | Net Noncurrent       |
|---|-------------------|---------------------------------|---------------------|----------------------|
| Governmental Activities:  |                   |                                 |                     |                      |
| 2014 Economic Development Revenue bonds   | 2.0% to 3.625%    |                                 |                     |                      |
| Final Maturity - December 31, 2034  |                   | \$ 4,985,000                    | \$ 525,000          | \$ 4,460,000         |
| 2016 St. Joseph County Redevelopment District Special Taxing District Revenue bonds         | 3.0% to 4.0%      |                                 |                     |                      |
| Final Maturity - February 1, 2038   |                   | 6,115,000                       | 550,000             | 5,565,000            |
| 2015 St. Joseph County Economic Development Revenue bonds                                   | 3.00%             |                                 |                     |                      |
| Final Maturity - August 1, 2030   |                   | 2,095,000                       | 270,000             | 1,825,000            |
| 2019 St. Joseph County Redevelopment District Special Taxing District bonds                 |                   |                                 |                     |                      |
| Final Maturity - February 1, 2038   | 3.00%             | 9,375,000                       | -                   | 9,375,000            |
| Total revenue bonds   |                   | <u>\$ 22,570,000</u>            | <u>\$ 1,345,000</u> | <u>\$ 21,225,000</u> |
| 2019 St. Joseph County Redevelopment District Special Taxing District Bonds - bonds premium |                   | \$ 104,112                      | \$ 7,437            | \$ 96,675            |
| Total revenue bonds payable (including bond premiums)                                       |                   | <u>\$ 22,674,112</u>            | <u>\$ 1,352,437</u> | <u>\$ 21,321,675</u> |

Note 7 – Long-term Liabilities (Continued)

*Revenue Bonds (Concluded)*

Revenue bonds debt service requirements to maturity are as follows:

| Year Ended<br>December 31 | Principal            | Interest            | Total                |
|---------------------------|----------------------|---------------------|----------------------|
| 2024                      | \$ 1,345,000         | \$ 700,494          | \$ 2,045,494         |
| 2025                      | 1,230,000            | 660,894             | 1,890,894            |
| 2026                      | 1,275,000            | 623,469             | 1,898,469            |
| 2027                      | 1,310,000            | 584,716             | 1,894,716            |
| 2028                      | 1,355,000            | 544,319             | 1,899,319            |
| 2029-2033                 | 4,410,000            | 2,202,644           | 6,612,644            |
| 2034-2038                 | 11,645,000           | 1,213,181           | 12,858,181           |
|                           | <u>\$ 22,570,000</u> | <u>\$ 6,529,717</u> | <u>\$ 29,099,717</u> |

*Notes Payable*

The County has taken on a direct financing agreement through multiple sources to provide funds for the acquisition of equipment and vehicles. Notes payable outstanding at year end is as follows:

| Purpose                                      | Balance<br>December 31,<br>2023 | Current<br>Portion  | Net<br>Noncurrent   |
|--|---------------------------------|---------------------|---------------------|
| Notes payable - direct financing arrangement | <u>\$ 8,811,196</u>             | <u>\$ 4,452,042</u> | <u>\$ 4,359,154</u> |

Notes payable debt service requirements to maturity is as follows:

| Year Ended<br>December 31 | Principal           | Interest          | Total               |
|---------------------------|---------------------|-------------------|---------------------|
| 2024                      | \$ 4,452,042        | \$ 259,446        | \$ 4,711,488        |
| 2025                      | 1,655,217           | 170,956           | 1,826,173           |
| 2026                      | 1,544,236           | 104,826           | 1,649,062           |
| 2027                      | 672,727             | 47,960            | 720,687             |
| 2028                      | 486,974             | 20,771            | 507,745             |
|                           | <u>\$ 8,811,196</u> | <u>\$ 603,959</u> | <u>\$ 9,415,155</u> |

Note 7 – Long-term Liabilities (Continued)

*Notes Payable (Concluded)*

Discretely Presented Component Unit

The St. Joseph Solid Waste Management District took out a bank loan to provide funds for the acquisition and construction of the District’s office. Bank loan outstanding at year end is as follows:

| Purpose        | Interest Rates | Balance<br>December 31,<br>2023 | Current Portion | Net Noncurrent |
|----------------|----------------|---------------------------------|-----------------|----------------|
| 2017 Bank loan | 3.40%          | \$ 142,254                      | \$ 35,712       | \$ 106,542     |

Bank loan debt service requirements to maturity is as follows:

| Year Ended<br>December 31 | Principal         | Interest        | Total             |
|---------------------------|-------------------|-----------------|-------------------|
| 2024                      | \$ 35,712         | \$ 4,284        | \$ 39,996         |
| 2025                      | 36,946            | 3,050           | 39,996            |
| 2026                      | 38,222            | 1,774           | 39,996            |
| 2027                      | 31,374            | 467             | 31,841            |
|                           | <u>\$ 142,254</u> | <u>\$ 9,575</u> | <u>\$ 151,829</u> |

*Changes in Long-Term Liabilities*

Long-term liability activity for the year ended December 31, was as follows:

| <u>Primary Government</u>                    | Beginning<br>Balance | Additions            | Reductions           | Ending Balance       | Due Within<br>One Year |
|--|----------------------|----------------------|----------------------|----------------------|------------------------|
| Government activities:                       |                      |                      |                      |                      |                        |
| Bonds payable:                               |                      |                      |                      |                      |                        |
| General obligation bonds                     | \$ 13,075,000        | \$ -                 | \$ 2,545,000         | \$ 10,530,000        | \$ 2,650,000           |
| Revenue bonds                                | 23,981,548           | -                    | 1,307,435            | 22,674,112           | 1,352,437              |
| Total bonds payable                          | <u>37,056,548</u>    | <u>-</u>             | <u>3,852,435</u>     | <u>33,204,113</u>    | <u>4,002,437</u>       |
| Compensated absences                         | \$ 2,629,037         | \$ 576,160           | \$ -                 | \$ 3,205,197         | \$ 3,113,340           |
| Leases payable                               | 343,489              | -                    | 110,603              | 232,886              | 108,467                |
| Notes payable - direct financing arrangement | 10,646,872           | 2,099,436            | 3,935,112            | 8,811,196            | 4,452,042              |
| Other postemployment benefits liability      | 84,605,953           | 11,149,569           | -                    | 95,755,522           | -                      |
| Net pension liability                        | <u>47,077,478</u>    | <u>-</u>             | <u>2,404,087</u>     | <u>44,673,391</u>    | <u>-</u>               |
| Total primary government                     | <u>\$182,359,377</u> | <u>\$ 13,825,165</u> | <u>\$ 10,302,237</u> | <u>\$185,882,305</u> | <u>\$ 11,676,286</u>   |

Note 7 – Long-term Liabilities (Concluded)

*Changes in Long-Term Liabilities (Concluded)*

| <u>Discretely Presented Component Units</u>       | <u>Beginning<br/>Balance</u> | <u>Additions</u>  | <u>Reductions</u>   | <u>Ending Balance</u> | <u>Due Within<br/>One Year</u> |
|---|------------------------------|-------------------|---------------------|-----------------------|--------------------------------|
| St. Joseph County Airport Authority:              |                              |                   |                     |                       |                                |
| General obligation bonds payable                  | \$ 6,021,030                 | \$ -              | \$ 1,006,053        | \$ 5,014,977          | \$ 1,010,000                   |
| Compensated absences                              | 362,874                      | 308,298           | 249,120             | 422,052               | 312,669                        |
| Other postemployment benefits liability           | 89,641                       | 11,392            | -                   | 101,033               | -                              |
| Net pension liability                             | <u>2,038,952</u>             | <u>384,995</u>    | <u>-</u>            | <u>2,423,947</u>      | <u>-</u>                       |
| Total St. Joseph County Airport Authority         | <u>\$ 8,512,497</u>          | <u>\$ 704,685</u> | <u>\$ 1,255,173</u> | <u>\$ 7,962,009</u>   | <u>\$ 1,322,669</u>            |
| St. Joseph County Solid Waste Management:         |                              |                   |                     |                       |                                |
| Bond payable                                      | \$ 176,774                   | \$ -              | \$ 34,520           | \$ 142,254            | \$ 35,712                      |
| Other postemployment benefits liability           | 447,132                      | 95,391            | -                   | 542,523               | -                              |
| Net pension liability                             | <u>140,346</u>               | <u>-</u>          | <u>10,114</u>       | <u>130,232</u>        | <u>-</u>                       |
| Total St. Joseph County<br>Solid Waste Management | <u>\$ 764,252</u>            | <u>\$ 95,391</u>  | <u>\$ 44,634</u>    | <u>\$ 815,009</u>     | <u>\$ 35,712</u>               |
| St. Joseph County Public Library:                 |                              |                   |                     |                       |                                |
| General obligation bonds payable                  | \$ 15,665,000                | \$ -              | \$ 1,025,000        | \$ 14,640,000         | \$ 530,000                     |
| Compensated absences                              | 321,911                      | 90,736            | -                   | 412,647               | 41,265                         |
| Net pension liability                             | <u>2,792,718</u>             | <u>326,507</u>    | <u>-</u>            | <u>3,119,225</u>      | <u>-</u>                       |
| Total St. Joseph County Public Library            | <u>\$ 18,779,629</u>         | <u>\$ 417,243</u> | <u>\$ 1,025,000</u> | <u>\$ 18,171,872</u>  | <u>\$ 571,265</u>              |
| Mishawaka-Penn-Harris Public Library:             |                              |                   |                     |                       |                                |
| General obligation bonds payable                  | \$ 4,175,000                 | \$ -              | \$ 615,000          | \$ 3,560,000          | \$ 630,000                     |
| Compensated absences                              | 135,357                      | 2,643             | -                   | 138,000               | 13,800                         |
| Net pension liability                             | <u>957,819</u>               | <u>147,921</u>    | <u>-</u>            | <u>1,105,740</u>      | <u>-</u>                       |
| Total Mishawaka-Penn-Harris Public Library        | <u>\$ 5,268,176</u>          | <u>\$ 150,564</u> | <u>\$ 615,000</u>   | <u>\$ 4,803,740</u>   | <u>\$ 643,800</u>              |

Compensated absences for governmental activities typically have been liquidated from the General Fund and Special Revenue Funds. Claims and judgments typically have been liquidated from the General Fund and the Worker Compensation/Casualty Insurance Fund.

**Note 8 – Property Held for Resale**

The County’s Redevelopment Commission has purchased properties in blighted areas for redevelopment and subsequent resale. At December 31, 2023, the assets are held at the lower of cost or fair value. These properties are recognized as assets in the funds that purchased the properties.

**Note 9 – Risk Management**

The County is 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 (excluding postemployment benefits); and natural disasters. The risks of torts; theft of, damage to, and destruction of assets; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

***Groups Health Insurance***

The County has chosen to establish a risk-financing fund for risks associated with employee health claims. The risk-financing fund is accounted for in the County Health Insurance and Interlocal Groups Health funds, internal service funds, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$300,000 per year. Settled claims resulting from this risk did exceed commercial insurance coverage in the past three years. Amounts are paid into the funds by local governmental units and County Departments and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based primarily upon the insurance premium of each employee paid from local governmental or County fund. These premiums are reported as quasi-external interfund transactions. Provisions are also made for unexpected and unusual claims in the Interlocal Group Health Insurance Fund.

Claim expenditures and liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported (IBNRs). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amounts of pay outs and other economic and social factors. The incurred but not reported claims has been accrued as a liability of \$142,671 in the Interlocal Groups Health Insurance Fund and \$2,138,746 in the County Health Insurance Fund at December 31, 2023.

***Worker’s Compensation/Liability Insurance***

The County has chosen to establish a risk financing fund for risks associated with worker’s compensation, property, and liability claims. The risk financing fund is accounted for in the Worker’s Compensation/Casualty-Insurance fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$100,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in 2023. Amounts are paid into the fund by the General fund and certain other special revenue funds and are available to pay for worker compensation, property, and liability claims. Interfund premiums are based primarily upon claims experience. The incurred but not reported claims has been accrued as a liability of \$795,720 in the Worker Comp/Casualty Insurance Fund at December 31, 2023.

**Note 9 – Risk Management (Concluded)**

Changes in the balance of claim liabilities during the past two years are as follows:

|  | 2022         | 2023         |
|--|--------------|--------------|
| Unpaid claims, beginning of year         | \$ 2,927,463 | \$ 6,133,461 |
| Incurred claims and changes in estimates | 30,618,487   | 25,472,408   |
| Claim payments                           | 27,412,489   | 28,528,732   |
| Unpaid claims, end of year               | \$ 6,133,461 | \$ 3,077,137 |

***Contingent Liabilities***

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County Attorney the resolution of these matters will not have a material effect on the condition of the County.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

***Conduit Debt Obligation***

The County has issued Economic Development Revenue Bonds to provide financial assistance to educational and not-for-profit entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2023, there were several series of conduit debt obligations outstanding in the amount of \$75,330,000.

**Note 10 – Tax Abatements**

St. Joseph County provides property tax abatements in accordance with Indiana Code (IC) 6-1.1-12.1. The fiscal body of the County (County Council) has the authority to approve these property tax abatements for both Real and Personal property. In order for property to be eligible for tax abatement, it must be located in an area designated by the fiscal body as an Economic Revitalization Area; for which the County designated all unincorporated real estate as an Economic Revitalization Area in 2004 except for certain areas zoned such as residential or agricultural.

For the fiscal year ended December 31, 2023, the County abated property taxes with an assessed value of \$408,779,489 and total dollar effect of 2,448,180.

**Note 11 - Other Postemployment Benefits**

***Single-Employer Defined Benefit Healthcare Plan***

***Plan Description***

The St. Joseph County Retiree Healthcare Plan (SJCRHP) is a single-employer defined benefit healthcare plan administered by St. Joseph County in an internal service fund. Indiana Code 5-10-8 assigns the authority to establish and amend benefit provisions to the County. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. Namely, employer contributions to the OPEB plan are not irrevocable, nor are any plan assets legally protected from creditors.

The St. Joseph County Airport Authority and the St. Joseph County Solid Waste Management District (discretely presented component units) both contribute to a single-employer defined benefit healthcare plan administered by St. Joseph County.

***Benefits Provided and Funding Policy***

The County provides for medical insurance benefits to eligible retirees and their spouses. General employees are eligible for retiree health care coverage once they attain age 55 with 15 years of service or age 65 with 10 years of service. Merit and matron employees are eligible for retiree health care coverage at age 50 with no service requirements. Elected officials are eligible for retiree health care coverage after 4 years of service.

The contribution requirements of plan members for the County Retiree Healthcare Plan and the District (discretely presented component unit) are established and can be amended by the County Council. The required contribution is based on projected “pay-as-you-go” financing requirements. For the year ended December 31, 2023, the County contributed \$2,580,416 to the plan for current premiums. This amount is equal to total cash premiums charged to department budgets and paid into a separate fund for the payment of retiree medical costs. General employees and elected officials members receiving benefits were required to contribution \$55 per month for retiree-only coverage and \$440 (pre-medicare) and \$216 (post-medicare) for retiree and spouse coverage. Merit and matron employee members receiving benefits were required to contribute \$55 per month for retiree-only coverage and \$80 (pre-medicare) or \$216 (post-medicare) for retiree and spouse coverage.

The contribution requirements of plan members for the Airport Authority Healthcare Plan are established by the Airport Authority Board. Currently retirees are required to pay 100% of the monthly premium for medical insurance. Retiree health coverage is implicitly more expensive than active health coverage. This higher cost of coverage creates a liability that the Airport pays in higher premiums for current employees' coverage. Calculated required contributions are based on projected pay-as-you-go financing requirements. For the year ended December 31, 2023, the Airport contributed \$0 to the plan for retirees.

***Employees Covered by Benefit Terms***

At December 31, 2023, the following employees were covered by the benefit terms:

|                                   | County       | Solid Waste<br>Management District | Airport<br>Authority |
|-----------------------------------|--------------|------------------------------------|----------------------|
| Active employees with coverage    | 1,002        | 5                                  | 63                   |
| Active employees without coverage | -            | -                                  | -                    |
| Retirees                          | 275          | -                                  | -                    |
| Total                             | <u>1,277</u> | <u>5</u>                           | <u>63</u>            |

**Note 11 - Other Postemployment Benefits (Continued)**

***Total OPEB Liability***

The County, the Solid Waste Management District, and Airport Authority’s OPEB liability of \$95,755,522, \$542,523, and \$101,033, respectively, was measured as of December 31, 2023, and was determined by an actuarial valuation as of that date.

***Actuarial Assumptions and Other Inputs***

The total OPEB liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

|  |  |                |                                  |                |                                  |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |    |       |       |  |     |       |       |
|--|--|----------------|----------------------------------|----------------|----------------------------------|--|---|-------|-------|--|---|-------|-------|--|---|-------|-------|--|---|-------|-------|--|---|-------|-------|--|---|-------|-------|--|----|-------|-------|--|-----|-------|-------|
| Inflation                                | 2.00% per year   |                |                                  |                |                                  |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |    |       |       |  |     |       |       |
| Salary increases                         | 2.65% average, including inflation   |                |                                  |                |                                  |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |    |       |       |  |     |       |       |
|  | <table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td style="text-align: center;"><b>Service</b></td> <td style="text-align: center;"><b>General</b></td> <td style="text-align: center;"><b>Sheriffs and<br/>Deputies</b></td> </tr> <tr> <td></td> <td style="text-align: center;">0</td> <td style="text-align: center;">8.65%</td> <td style="text-align: center;">0.00%</td> </tr> <tr> <td></td> <td style="text-align: center;">1</td> <td style="text-align: center;">7.65%</td> <td style="text-align: center;">0.00%</td> </tr> <tr> <td></td> <td style="text-align: center;">3</td> <td style="text-align: center;">5.65%</td> <td style="text-align: center;">0.00%</td> </tr> <tr> <td></td> <td style="text-align: center;">5</td> <td style="text-align: center;">4.65%</td> <td style="text-align: center;">0.00%</td> </tr> <tr> <td></td> <td style="text-align: center;">7</td> <td style="text-align: center;">4.15%</td> <td style="text-align: center;">0.00%</td> </tr> <tr> <td></td> <td style="text-align: center;">9</td> <td style="text-align: center;">3.64%</td> <td style="text-align: center;">0.00%</td> </tr> <tr> <td></td> <td style="text-align: center;">11</td> <td style="text-align: center;">3.15%</td> <td style="text-align: center;">0.00%</td> </tr> <tr> <td></td> <td style="text-align: center;">13+</td> <td style="text-align: center;">2.65%</td> <td style="text-align: center;">0.00%</td> </tr> </table> |                | <b>Service</b>                   | <b>General</b> | <b>Sheriffs and<br/>Deputies</b> |  | 0 | 8.65% | 0.00% |  | 1 | 7.65% | 0.00% |  | 3 | 5.65% | 0.00% |  | 5 | 4.65% | 0.00% |  | 7 | 4.15% | 0.00% |  | 9 | 3.64% | 0.00% |  | 11 | 3.15% | 0.00% |  | 13+ | 2.65% | 0.00% |
|  | <b>Service</b>   | <b>General</b> | <b>Sheriffs and<br/>Deputies</b> |                |                                  |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |    |       |       |  |     |       |       |
|  | 0  | 8.65%          | 0.00%                            |                |                                  |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |    |       |       |  |     |       |       |
|  | 1  | 7.65%          | 0.00%                            |                |                                  |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |    |       |       |  |     |       |       |
|  | 3  | 5.65%          | 0.00%                            |                |                                  |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |    |       |       |  |     |       |       |
|  | 5  | 4.65%          | 0.00%                            |                |                                  |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |    |       |       |  |     |       |       |
|  | 7  | 4.15%          | 0.00%                            |                |                                  |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |    |       |       |  |     |       |       |
|  | 9  | 3.64%          | 0.00%                            |                |                                  |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |    |       |       |  |     |       |       |
|  | 11   | 3.15%          | 0.00%                            |                |                                  |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |    |       |       |  |     |       |       |
|  | 13+  | 2.65%          | 0.00%                            |                |                                  |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |    |       |       |  |     |       |       |
| Discount rates                           | 3.26% as of December 31, 2023  |                |                                  |                |                                  |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |    |       |       |  |     |       |       |
| Healthcare cost trends rates             | 7.0% decreasing by 0.25% annually to an ultimate rate of 4.0% for pre-65 employees and 6.0% decreasing by 0.25% annually to an ultimate rate of 3.0% for post-65   |                |                                  |                |                                  |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |    |       |       |  |     |       |       |
| Retiree's share of benefit-related costs | All employees are required to contribute the following monthly in order to continue coverage at retirement   |                |                                  |                |                                  |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |   |       |       |  |    |       |       |  |     |       |       |

*Pre-Medicare:*

|                  |                 |                          |              |
|------------------|-----------------|--------------------------|--------------|
|                  | <b>Coverage</b> | <b>Ment &amp; Matron</b> | <b>Other</b> |
| Retiree          | \$              | 55                       | \$ 55        |
| Retiree + Spouse | \$              | 80                       | \$ 440       |

*Post-Medicare* : \$216 for Retiree + Spouse

The discount rate was based on a yield for 20-year tax-exempt general obligation municipal bonds (Bond Buyer Go 20) with an average rating of AA/Aa or higher (or equivalent quality on another rating scale).

Mortality rates for healthy retirees were based on the Society of Actuaries Pub-2010 Total Dataset Headcount Weighted Mortality Tabled fully generational using Scale MP-2021.

**Note 11 – Other Postemployment Benefits (Continued)**

The County and Solid Waste Management District’s healthcare coverage election rate was 95% for active merit employees with current coverage, 80% for active general and elected official with current coverage, 100% for inactive employees with current coverage, and 0% for active and inactive employees with no coverage. The Airport’s healthcare coverage election rate was 30% for active employees with current coverage and 0% for active and inactive employees with no coverage.

***Changes in the Total OPEB Liability***

|   | Total OPEB Liability |                                 |                   |
|---|----------------------|---------------------------------|-------------------|
|   | County               | Solid Waste Management District | Airport Authority |
| Balances as 1-1-23                                | \$ 84,605,953        | \$ 447,132                      | \$ 89,641         |
| Changes for the year:                             |                      |                                 |                   |
| Service cost                                      | 3,865,956            | 38,020                          | 5,287             |
| Interest  | 3,243,159            | 17,987                          | 3,519             |
| Difference between expected and actual experience | -                    | -                               | 3,269             |
| Changes in assumptions or other inputs            | 6,620,870            | 42,655                          | (683)             |
| Benefit payments                                  | (2,580,416)          | (3,271)                         | -                 |
| Net changes                                       | 11,149,569           | 95,391                          | 11,392            |
| Balance at 12-31-23                               | \$ 95,755,522        | \$ 542,523                      | \$ 101,033        |

There have been no substantive plan provision changes since the last full valuation, which was for the fiscal year ending December 31, 2022.

The following assumption changes were included in the actuarial valuation for the year ended December 31, 2023:

- The discount rate was updated from 3.72% to 3.26%. The discount rate basis is the Bond Buyer 20-Bond General Obligation Index as of the measurement date.

***Sensitivity of the Total OPEB Liability to Changes in the Discount Rate***

The following presents the total OPEB liability of the County, the District, and the Airport Authority, as well as what the County, the District, and the Airport Authority’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.26 percent) or 1-percentage-point higher (4.262 percent) than the current discount rate:

|  | 1% Decrease<br>(2.26%) | Discount Rate<br>(3.26%) | 1% Increase<br>(4.26%) |
|--|------------------------|--------------------------|------------------------|
| Total OPEB Liability - County                          | \$ 113,094,000         | \$ 95,755,522            | \$ 82,182,000          |
| Total OPEB Liability - Solid Waste Management District | 655,000                | 542,523                  | 457,000                |
| Total OPEB Liability - Airport Authority               | 110,000                | 101,033                  | 94,000                 |

Note 11 – Other Postemployment Benefits (Continued)

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates*

The following presents the total OPEB liability of the County, the District, and the Airport Authority, as well as what the County, the District, and the Airport Authority’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.0 percent decreasing to 3.0 percent) or 1-percentage-point higher (8.0 percent decreasing to 5.0 percent) than the current healthcare cost trend rates:

|   | 1% Decrease<br>(6.0% decreasing<br>to 3.0%) | Healthcare Cost<br>Trend Rates<br>(7.0% decreasing<br>to 4.0%) | 1% Increase<br>(8.0% decreasing<br>to 5.0%) |
|---|---|--|---|
| Total OPEB Liability - County                             | \$ 80,136,000                               | \$ 95,755,522  | \$ 115,629,000                              |
| Total OPEB Liability - Solid Waste<br>Management District | 445,000                                     | 542,523  | 671,000                                     |
| Total OPEB Liability - Airport Authority                  | 88,000                                      | 101,033  | 117,000                                     |

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*

For the year ended December 31, 2023, the County, the District, and the Airport Authority recognized OPEB expense (income) of \$336,131, (\$20,379), and (\$13,442), respectively. At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|  | County                               |                                     | Solid Waste Management<br>District   |                                     | Airport Authority                    |                                     |
|--|--------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|
|  | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
| Difference between expected<br>and actual experience | \$ 472,698                           | \$ (17,161,353)                     | \$ 48,421                            | \$ (58,848)                         | \$ 17,536                            | \$ (126,825)                        |
| Changes in assumptions                               | 15,670,422                           | (41,832,818)                        | 59,903                               | (255,508)                           | 17,364                               | (14,193)                            |
| Total  | <u>\$ 16,143,120</u>                 | <u>\$ (58,994,171)</u>              | <u>\$ 108,324</u>                    | <u>\$ (314,356)</u>                 | <u>\$ 34,900</u>                     | <u>\$ (141,018)</u>                 |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year Ended<br>December 31, | County                 | Solid Waste<br>Management<br>District | Airport<br>Authority |
|----------------------------|------------------------|---------------------------------------|----------------------|
| 2024                       | \$ (6,772,984)         | \$ (35,628)                           | \$ (22,248)          |
| 2025                       | (6,772,984)            | (47,565)                              | (22,248)             |
| 2026                       | (10,632,365)           | (67,001)                              | (22,248)             |
| 2027                       | (7,791,231)            | (62,946)                              | (6,158)              |
| 2028                       | (5,854,548)            | 7,108                                 | (10,020)             |
| Thereafter                 | (5,026,939)            | -                                     | (23,196)             |
| Total                      | <u>\$ (42,851,051)</u> | <u>\$ (206,032)</u>                   | <u>\$ (106,118)</u>  |

**Note 12 – Pension Plans**

**1. Cost Sharing Multiple-Employer Defined Benefit Pension Plans**

***Public Employees' Retirement System***

***Plan Description***

The County contributes to the Indiana Public Employees' Retirement Fund (PERF). PERF DB a cost-sharing multiple-employer defined benefit pension plan providing retirement, disability, and survivor benefits to plan members and beneficiaries. All full-time employees hired before December 31, 2014 or hired after December 31, 2014 and are previous PERF members are eligible to participate in the 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. PERF DB is a component of the Public Employees' Hybrid plan (PERF Hybrid).

PERF Hybrid consists of two components: PERF DB, the monthly employer-funded defined benefit contribution component, along with the Public Employees' Hybrid Members Defined Contribution Account (PERF DC), a member-funded account. First time new employees hired by the County have a one-time election to join either the PERF Hybrid plan or PERF My Choice: Retirement Savings Plan for Public Employees (PERF MC DC). A new hire that is existing member of PERF Hybrid and was not given the option for the PERF MC DC plan is given the option to elect PERF MC DC or remain in the PERF Hybrid.

Members who have at least one year of service in PERF DB and the Teachers' Retirement Fund (TRF Pre '96 or TRF '96 DB) have the option of choosing from which of these funds they would like to retire.

The Airport Authority, the District, St. Joseph County Public Library, and the Mishawaka-Penn-Harris Public Library (discretely presented component units) contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. All full-time employees are eligible to participate in the defined benefit plan.

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. The report is available online at <http://www.inprs.in.gov/> or may be obtained by contacting:

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

***Benefits Provided***

The PERF retirement benefit consists of the sum of a defined pension benefit provided by the County contributions plus the amount credited to the member's annuity savings account. Pension benefits vest after 10 years of creditable service. Members are immediately vested in their annuity savings account. At retirement, a member may choose to receive a lump sum payment of the amount credited to the member's annuity savings account, receive the amount as an annuity, or leave the contributions invested with INPRS.

A member who has reached age 65 and has at least 10 years of creditable service is eligible for normal retirement and is entitled to 100 percent of the pension benefit component. This annual pension benefit is equal to 1.1 percent times the average annual compensation times the number of years of creditable service. The average annual compensation in this calculation uses the highest 20 calendar quarters of salary in a covered position.

**Note 12 – Pension Plans (Continued)**

***Benefits Provided (Concluded)***

A member who has reached age 60 and has at least 15 years of creditable service is eligible for normal retirement and is entitled to 100 percent of the pension benefit. A member who is at least 55 years old and whose age plus number of years of creditable service is at least 85 years is entitled to 100 percent of the pension benefit.

A member who has reached age 50 and has at least 15 years of creditable service is eligible for early retirement with a reduced pension. A member retiring early receives a percentage of the normal pension benefit, which remains the same for the member's lifetime.

The PERF retirement benefit consists of the sum of a defined pension benefit provided by the County contributions plus the amount credited to the member's annuity savings account. Pension benefits vest after 10 years of creditable service. Members are immediately vested in their annuity savings account. At retirement, a member may choose to receive a lump sum payment of the amount credited to the member's annuity savings account, receive the amount as an annuity, or leave the contributions invested with INPRS.

A member who has reached age 65 and has at least 10 years of creditable service is eligible for normal retirement and is entitled to 100 percent of the pension benefit component. This annual pension benefit is equal to 1.1 percent times the average annual compensation times the number of years of creditable service. The average annual compensation in this calculation uses the highest 20 calendar quarters of salary in a covered position.

A member who has reached age 60 and has at least 15 years of creditable service is eligible for normal retirement and is entitled to 100 percent of the pension benefit. A member who is at least 55 years old and whose age plus number of years of creditable service is at least 85 years is entitled to 100 percent of the pension benefit.

A member who has reached age 50 and has at least 15 years of creditable service is eligible for early retirement with a reduced pension. A member retiring early receives a percentage of the normal pension benefit, which remains the same for the member's lifetime.

The PERF plan also provides disability benefits to members. A member who has at least 5 years of creditable service and becomes disabled while in active service, on FMLA leave, receiving worker's compensation benefits, or receiving employer provided disability insurance benefits may retire for the duration of the disability if they have qualified for social security disability benefits and furnish proof of the qualification. The disability benefit is calculated the same as that for a normal retirement without reduction for early retirement. Also, under certain circumstances, upon the death in service of a member, a survivor benefit may be paid to a surviving spouse or surviving dependent children under the age of 18.

The monthly pension benefits for members in pay status may be increased periodically as cost of living adjustments (COLA), however, such increases are not guaranteed by statute and have historically been provided on an "ad hoc" basis. The Indiana General Assembly can only grant these increases.

***Contributions***

The contribution requirements of plan members are established and may be amended by the INPRS Board of Trustees. The required contributions are based on actuarial investigation and valuation in accordance with IC 5-10.2. The funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to fund the pension benefits when they become due. PERF members are required to contribute three percent of their annual covered salary. For 2023, the County is required to contribute at an actuarially determined rate of 11.2 percent of annual covered payroll. The County's contribution to the plan for the year ending December 31, 2023 was \$5,434,585 and was equal to the required contribution for 2023.

**Note 12 – Pension Plans (Continued)**

For 2023, the Airport Authority (discretely presented component unit) was required to contribute an actuarially determined rate of 11.2 percent of annual covered payroll. The Airport Authority’s contribution to the plan for the year ending December 31, 2023 was \$516,202 and was equal to the required contribution for 2023.

For 2023, the District (discretely presented component unit) was required to contribute an actuarially determined rate of 11.2 percent of annual covered payroll. The District’s contribution to the plan for the year ending December 31, 2023 was \$25,999 and was equal to the required contribution for 2023.

For 2023, the St. Joseph County Public Library (discretely presented component unit) was required to contribute an actuarially determined rate of 11.2 percent of annual covered payroll. St. Joseph County Public Library’s contribution to the plan for the year ending December 31, 2023 was \$622,325 and was equal to the required contribution for 2023.

For 2023, the Mishawaka-Penn-Harris Public Library (discretely presented component unit) was required to contribute an actuarially determined rate of 11.2 percent of annual covered payroll. Mishawaka-Penn-Harris Public Library’s contribution to the plan for the year ending December 31, 2023 was \$220,624 and was equal to the required contribution for 2023.

**Actuarial Assumptions**

The actuarial assumptions used in the June 30, 2023 valuation of the Public Employee’s Retirement Fund were adopted by the INPRS Board in April, 2015. The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                           |   |
|---------------------------|---|
| Inflation                 | 2.00%   |
| Salary increases          | 2.65% to 8.65%  |
| Investment Rate of Return | 6.25%   |
| Cost of living increases  | No COLA was granted for the 2023-2025 biennium. Thereafter, the following COLAs, compounded annually, are assumed:<br>0.4% beginning on January 1, 2026<br>0.5% beginning on January 1, 2034<br>0.6% beginning on January 1, 2039   |
| Mortality                 | Pub-2010 Public Retirement Plans Mortality Tables (Amount-Weighted) with a fully generational projection of mortality improvements using SOA Scale MP-2019.<br><br>Healthy Employees – General Employee table with a 3 year set forward for males and a 1 year set forward for females.<br><br>Retirees – General Retiree table with a 3 year set forward for males and a 1 year set forward for females.<br><br>Beneficiaries – Contingent Survivor table with no set forward for males and a 2 year set forward for females.<br><br>Disabled – General Disabled table with a 140% load. |

Note 12 – Pension Plans (Continued)

*Discount Rate*

The discount rate used to measure the total pension liability was 6.25 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers would be, at a minimum, made at the actuarially determined required rates computed in accordance with the current funding policy adopted by the INPRS Board. Projected inflows from investment earnings were calculated using the long term assumed investment rate of 6.25 percent. Based on those assumptions, each defined benefit pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability for each plan.

*Investment Rate of Return*

The long term return expectation for the INPRS defined benefit retirement plans has been determined by using a building block approach and assumes a time horizon, as defined in the INPRS Investment Policy Statement. A forecasted rate of inflation serves as the baseline for the return expectation. Various real return premiums over the baseline inflation rate have been established for each asset class. The long term expected nominal rate of return has been determined by calculating a weighted average of the expected real return premiums for each asset class, adding the projected inflation rate, and adding the expected return from rebalancing uncorrelated asset classes.

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized below:

|                                    | Target<br>Allocation<br>(%) | Long Term<br>Expected Real<br>Rate of Return<br>(%) |
|------------------------------------|-----------------------------|---|
|                                    | <u>          </u>           | <u>          </u>                                   |
| Public Equity                      | 20.0%                       | 3.7%  |
| Private Equity                     | 15.0                        | 6.4   |
| Fixed Income - Ex Inflation Linked | 20.0                        | 2.2   |
| Fixed Income - Inflation Linked    | 15.0                        | 0.5   |
| Commodities                        | 10.0                        | 1.1   |
| Real Estate                        | 10.0                        | 3.4   |
| Absolute Return                    | 5.0                         | 1.6   |
| Risk Parity                        | 20.0                        | 5.9   |
| Cash and Cash Overlay              | -                           | 0.0   |
| Total                              | <u>100.0</u>                |   |

Note 12 – Pension Plans (Continued)

*Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following represents the net pension liability of the County, the Airport Authority, the District, the St. Joseph County Public Library, and the Mishawaka-Penn-Harris Public Library (discretely presented component units), calculated using the discount rate of 6.25 percent, as well as what their respective net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.25 percent) or 1- percentage point higher (7.25 percent) than the current rate:

|  | 1% Decrease<br>(5.25%) | Current<br>Discount Rate<br>(6.25%) | 1% Increase<br>(7.25%) |
|--|------------------------|-------------------------------------|------------------------|
| County's proportionate share of<br>the net pension liability                               | \$ 44,577,348          | \$ 27,353,397                       | \$ 12,992,013          |
| Airport Authority's proportionate share of<br>the net pension liability                    | 3,950,263              | 2,423,947                           | 1,151,299              |
| District's proportionate<br>share of the net pension liability                             | 212,237                | 130,232                             | 61,856                 |
| St. Joseph County Public Library's<br>proportionate share of the net pension liability     | 5,083,346              | 3,119,225                           | 1,481,535              |
| Mishawaka-Penn-Harris Public Library's<br>proportionate share of the net pension liability | 1,802,005              | 1,105,740                           | 525,192                |

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

As of December 31, 2023, the County recorded a pension liability of \$27,353,397 for their proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County’s proportion of the net pension liability was based on wages reported by employers relative to the collective wages of the plan. At June 30, 2023, the County’s proportion was .0077503 percent, which was a decrease of .0003705 from its proportion measured as of June 30, 2022.

As of December 31, 2023, the Airport Authority (discretely presented component unit) reported a liability of \$2,423,947 for their proportionate share of the net pension liability. At June 30, 2023, the Authority’s portion was .0006868 percent, which was an increase of .0000403 percent from its proportion measured as of June 30, 2022.

As of December 31, 2023, the District (discretely presented component unit) reported a liability of \$130,232 for their proportionate share of the net pension liability. At June 30, 2023, the District’s portion was .0000369 percent, which was a decrease of .0000076 percent from its proportion measured as of June 30, 2022.

As of December 31, 2023, the St. Joseph County Public Library (discretely presented component unit) reported a liability of \$3,119,225 for their proportionate share of the net pension liability. At June 30, 2023, the St. Joseph County Public Library’s portion was .0008838 percent, which was a decrease of .0000017 percent from its proportion measured as of June 30, 2022.

As of December 31, 2023, the Mishawaka-Penn-Harris Public Library (discretely presented component unit) reported a liability of \$1,105,740 for their proportionate share of the net pension liability. At June 30, 2023, the Mishawaka-Penn-Harris Public Library’s portion was .0003133 percent, which was an increase of .0000096 percent from its proportion measured as of June 30, 2022.

Note 12 – Pension Plans (Continued)

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)*

For the year ended June 30, 2023, the County recognized pension expense of \$5,406,395. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred<br>Outflows of<br>Resources | Deferred Inflows<br>of Resources |
|---|--------------------------------------|----------------------------------|
| Differences between expected and actual experience  | \$ 559,642                           | \$ -                             |
| Net difference between projected and actual investment earnings on pension plan investments                   | 6,269,473                            | -                                |
| Changes of assumptions  | 1,491,635                            | -                                |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 360,580                              | (1,097,062)                      |
| Employer contributions subsequent to the measurement date   | <u>2,813,274</u>                     | <u>-</u>                         |
| Total   | <u>\$ 11,494,604</u>                 | <u>\$ (1,097,062)</u>            |

The County reported \$2,813,274 as deferred outflows of resources related to pensions resulting from the County’s contributions subsequent to the measurement date that will be recognized as a reduction of net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ended<br>June 30 | Amount              |
|-----------------------|---------------------|
| 2024                  | \$ 2,637,788        |
| 2025                  | 113,419             |
| 2026                  | 3,979,110           |
| 2027                  | 853,951             |
| Thereafter            | -                   |
| Total                 | <u>\$ 7,584,268</u> |

Note 12 – Pension Plans (Continued)

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)*

For the year ended June 30, 2023, the Airport Authority (discretely presented component unit) recognized pension expense of \$545,462. At June 30, 2023, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience  | \$ 49,593                            | \$ -                                |
| Net difference between projected and actual investment earnings on pension plan investments                   | 555,575                              | -                                   |
| Changes of assumptions  | 132,183                              | -                                   |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 116,433                              | (20,569)                            |
| Employer contributions subsequent to the measurement date   | <u>259,176</u>                       | <u>-</u>                            |
| Total   | <u>\$ 1,112,960</u>                  | <u>\$ (20,569)</u>                  |

The Airport Authority (discretely presented component unit) reported \$259,176 as deferred outflows of resources related to pensions resulting from Airport Authority contributions subsequent to the measurement date that will be recognized as a reduction of their net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ended<br>June 30 | Amount            |
|-----------------------|-------------------|
| 2024                  | \$ 286,679        |
| 2025                  | 86,469            |
| 2026                  | 384,394           |
| 2027                  | 75,673            |
| Thereafter            | -                 |
| Total                 | <u>\$ 833,215</u> |

Note 12 – Pension Plans (Continued)

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)*

For the year ended June 30, 2023, the District (discretely presented component unit) recognized pension expense of \$18,094. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience  | \$ 2,665                             | \$ -                                |
| Net difference between projected and actual investment earnings on pension plan investments                   | 29,850                               | -                                   |
| Changes of assumptions  | 7,102                                | -                                   |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 3,015                                | (22,117)                            |
| Employer contributions subsequent to the measurement date   | <u>12,738</u>                        | <u>-</u>                            |
| Total   | <u>\$ 55,370</u>                     | <u>\$ (22,117)</u>                  |

The District (discretely presented component unit) reported \$12,738 as deferred outflows of resources related to pensions resulting from the District contributions subsequent to the measurement date that will be recognized as a reduction of their net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ended<br>June 30 | Amount           |
|-----------------------|------------------|
| 2024                  | \$ 6,041         |
| 2025                  | (6,048)          |
| 2026                  | 16,455           |
| 2027                  | 4,067            |
| Thereafter            | -                |
| Total                 | <u>\$ 20,515</u> |

Note 12 – Pension Plans (Continued)

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)*

For the year ended June 30, 2023, the St. Joseph County Public Library (discretely presented component unit) recognized pension expense of \$666,144. At June 30, 2023, the St. Joseph County Public Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
|   | <u>          </u>                    | <u>          </u>                   |
| Differences between expected and actual experience  | \$ 63,818                            | \$ -                                |
| Net difference between projected and actual investment earnings on pension plan investments                   | 714,935                              | -                                   |
| Changes of assumptions  | 170,098                              | -                                   |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 143,335                              | (20,387)                            |
| Employer contributions subsequent to the measurement date   | <u>89,070</u>                        | <u>-</u>                            |
| Total   | <u>\$ 1,181,256</u>                  | <u>\$ (20,387)</u>                  |

The St. Joseph County Public Library (discretely presented component unit) reported \$89,070 as deferred outflows of resources related to pensions resulting from the St. Joseph County Public Library’s contributions subsequent to the measurement date that will be recognized as a reduction of their net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ended        |                     |
|-------------------|---------------------|
| June 30           | Amount              |
| <u>          </u> | <u>          </u>   |
| 2024              | \$ 391,302          |
| 2025              | 111,454             |
| 2026              | 471,663             |
| 2027              | 97,380              |
| Thereafter        | -                   |
| Total             | <u>\$ 1,071,799</u> |

Note 12 – Pension Plans (Continued)

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded)***

For the year ended June 30, 2023, the Mishawaka-Penn-Harris Public Library (discretely presented component unit) recognized pension expense of \$218,626. At June 30, 2023, the Mishawaka-Penn-Harris Public Library reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience  | \$ 22,623                            | \$ -                                |
| Net difference between projected and actual investment earnings on pension plan investments                   | 253,439                              | -                                   |
| Changes of assumptions  | 60,298                               | -                                   |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 32,311                               | (30,161)                            |
| Employer contributions subsequent to the measurement date   | <u>39,555</u>                        | <u>-</u>                            |
| Total   | <u>\$ 408,226</u>                    | <u>\$ (30,161)</u>                  |

The Mishawaka-Penn-Harris Public Library (discretely presented component unit) reported \$39,555 as deferred outflows of resources related to pensions resulting from Mishawaka-Penn-Harris Public Library’s contributions subsequent to the measurement date that will be recognized as a reduction of their net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ended<br>June 30 | Amount            |
|-----------------------|-------------------|
| 2024                  | \$ 101,046        |
| 2025                  | 31,349            |
| 2026                  | 171,595           |
| 2027                  | 34,520            |
| Thereafter            | -                 |
| Total                 | <u>\$ 338,510</u> |

***Pension Plan Fiduciary Net Position***

The pension plan’s fiduciary net position has been determined on the same basis of accounting used by the pension plan. Detailed information about the pension plan’s fiduciary net position is available in the separately issued INPRS financial report, which is available online at <http://www.inprs.in.gov> or may be obtained by contacting:

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

**Note 12 – Pension Plans (Continued)**

***Benefit Payment Policies***

Pension, disability, special death benefits, and distributions of contributions and interest are recognized when due and payable to members or beneficiaries. Benefits are paid once the retirement or survivor applications have been processed and approved. Distributions of contributions and interest are refunds from non-vested inactive members' annuity savings accounts. These distributions may be requested by members or automatically distributed by the fund when certain criteria are met.

***Valuation of Pension Plan Investments***

Investments are generally reported at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date.

Short-term investments consist primarily of cash, money market funds, certificates of deposits and fixed income instruments with maturities of less than one year. Short-term investments are generally reported using cost-based measures, which approximates fair value.

Fixed income securities consist primarily of the U.S. government, U.S. government- sponsored agencies, publicly traded debt and commingled investment debt instruments. Equity securities consist primarily of domestic and international stocks in addition to commingled equity instruments. Fixed income and equity securities are generally valued based on published market prices and quotations from national security exchanges and security pricing services. Securities that are not traded on a national security exchange are valued using modeling techniques that include market observable inputs. Commingled funds are valued using the net asset value (NAV) of the entity.

Alternative investments include limited partnership interests in private market, absolute return, real estate and risk parity investment strategies. Publicly traded alternative investments are valued based on quoted market prices. In the absence of readily determinable public fair values, alternative investments are valued using current estimates of fair value obtained from the general partner or investment manager. Holdings are generally valued by a general partner or investment manager on a quarterly or semi-annual basis. Valuation assumptions are based upon the nature of the investment and the underlying business. Additionally, valuation techniques will vary by investment type and involve a certain degree of expert judgement. Alternative investments, such as investments in private market or real estate, are generally considered to be illiquid long-term investments. Due to the inherent uncertainty that exists in the valuation of alternative investments, the realized value upon the sale of an asset may differ significantly from the fair value.

Derivative instruments are marked to market daily with changes in fair value recognized as part of investments and investment income.

Fully benefit-responsive synthetic guaranteed investment contracts are reported at contract value.

Note 12 – Pension Plans (Continued)

2. *Single-Employer Defined Benefit Pension Plans*

*County Police Retirement Plan*

*Plan Description*

The St. Joseph County Police Retirement Plan (Plan) is a single-employer defined benefit pension plan established to provide retirement, termination/severance, disability, and survivor benefits for a person employed by the St. Joseph County Sheriff's Department (Employer) as a County Policeman, Sheriff, or Deputy Sheriff with full police power (Employee), as such terms are used in Indiana Code. Indiana Code 36-8-10-12 grants the authority to the Employer and a trustee to establish and amend the benefit terms to the Plan with approval of the county fiscal body. The Plan was established on January 1, 1974 and is administered by the Committee. The composition of the Committee, according to the Plan legal document, shall be the Sheriff and the Merit Board (the Merit Board, per IC 36-8-10-3, consists of five (5) members, three (3) members appointed by the Sheriff, and two (2) members elected by a majority vote of the members of the county police force).

At December 31, 2023 plan membership consisted of the following:

|   |                   |
|---|-------------------|
| Inactive plan members or beneficiaries currently receiving benefits               | 139               |
| Inactive plan members or beneficiaries entitled to but not yet receiving benefits | 8                 |
| Active plan members   | <u>102</u>        |
| Total   | <u><u>249</u></u> |

*Benefits Provided*

The Plan provides that the monthly retirement benefit shall be a pension payable for the member's lifetime equal to two and one-half percent (2-1/2%) of the member's average monthly wage received during the highest paid three (3) calendar years before retirement (such calendar years do not need to be consecutive) plus one dollar (\$1.00); this sum multiplied by the member's years of credited service up to twenty (20) years; plus an additional two percent (2%) of the member's average monthly wage, as outlined above, multiplied by the member's years of credited service in excess of twenty (20) years up to an additional twelve (12) years. Members are eligible to retire as of normal retirement for an unreduced benefit upon attainment of age fifty (50) and completion of at least eight (8) years of service.

A reduced early retirement benefit is available to members with at least twenty (20) years of credited service any time after attainment of age forty-five (45) with a reduction factor of five-twelfths percent (5/12%) for each month by which the early retirement date precedes what would have been the normal retirement date.

A member who continues employment beyond his normal retirement age shall be eligible for a late retirement benefit upon actual retirement equal to the member's benefit earned in accordance to the normal retirement formula with credit given for subsequent service (provided that the thirty-two (32) year credited service maximum shall not be exceeded in computing the benefit).

The severance benefit payable to a member after completion of eight (8) years of credited service is a monthly benefit equal to the amount earned under the normal retirement benefit formula, using credited service as of his date of severance, with payment commencing on the member's normal retirement date.

In the event a married or unmarried member who has not yet completed eight (8) years of credited service dies prior to the commencement of any benefit from the Plan, the designated beneficiary shall be entitled to receive a death benefit which shall be a lump sum equal to the amount transferred by the member for the purchase of credited service.

**Note 12 – Pension Plans (Continued)**

***Benefits Provided (Concluded)***

In the event an unmarried member who has completed eight (8) years of credited service dies prior to the commencement of any benefit from the Plan, the designated beneficiary shall be entitled to a death benefit of two hundred forty (240) monthly payments that would have been payable to the member if he had severed employment on the date of death and elected a life annuity with two hundred forty (240) guaranteed payments payable at his normal retirement date.

In the event a married member who has completed eight (8) years of credited service dies prior to the commencement of any benefit from the Plan, the surviving spouse shall be entitled to a monthly survivor annuity commencing on the date specified by the spouse, but not earlier than the member's early retirement date nor later than the member's normal retirement date, in the amount that would have been payable had the member severed employment and commenced receipt of his retirement benefits in the form of an actuarial equivalent one hundred percent (100%) joint and survivor annuity on the date elected by his surviving spouse.

***Contributions***

The Employer intends to contribute to the Plan each year such amounts as may be required to operate the Plan on a sound actuarial basis. The minimum annual contribution by the department must be sufficient, as determined by the pension engineers, to prevent deterioration in the actuarial status of the trust fund during the year. According to IC 36-8-10-12(e), (i) if the department fails to make minimum contributions for three (3) successive years, the pension trust terminates and the trust fund shall be liquidated. For the year ending December 31, 2023, the actuarially determined Employer's contribution rate was 42.1% of annual payroll.

***Deferred Retirement Option Program***

The Deferred Retirement Option Program (DROP) for the Plan was established on October 1, 2006 pursuant to the Plan legal document and is governed by the Employer and a trustee. Members of the Plan that are eligible to retire with an unreduced benefit may elect to accumulate a DROP benefit while continuing to work. At the time of their election, the member executes an irrevocable election to retire on a DROP retirement date and remain in active service, but the member does not contribute to the fund during the DROP period.

A member who has attained age fifty (50) and completed at least eight (8) years of service may irrevocably elect to enter the DROP for a period not longer than three (3) years and shall not extend beyond the date the member is credited with thirty-two (32) years of service. From the date the member enters the DROP, he will not be credited with any additional years of service. The member's DROP frozen benefit will be equal to the monthly pension benefit calculated under the standard benefit formula based upon the member's salary and years of credited service as of the DROP entry date. Upon actual severance of employment by retirement at any time after the DROP entry date, the member will receive their DROP benefit accumulation in the available form/option elected by the member in addition to the DROP frozen benefit to be paid as a monthly annuity. As of December 31, 2023 the balance of the amounts held by the plan pursuant to the DROP is \$940,711.

***Investment Policy***

The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the Board (per Plan legal document) by a majority vote of its members. To maintain compliance with the Investment Policy Statement, the board retains the ability to implement changes in asset allocation. This will be accomplished by the direction of Fund cash flows to various asset classes and/or the reallocation of funds among asset categories. At its option, the Board may initiate a formal asset allocation study every three to five years to aid it in its asset allocation discussions and decisions. The Board desires the portfolios to be fully invested. Cash (or its equivalents) are not deemed a strategic asset of the overall Fund. The Board has revised the asset allocation policy on November 3, 2016.

**Note 12 – Pension Plans (Continued)**

***Rate of Return***

For the year ended December 31, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan expense was 15.23 percent. The money-weighted rate of return expresses the investment performance, net of investment expense, adjusted for the changing amounts actually invested.

***Net Pension Liability of the Plan***

The components of the net pension liability of the Plan at December 31, 2023 were as follows:

|  |                      |
|--|----------------------|
| Total pension liability  | \$ 71,305,830        |
| Plan fiduciary net position  | (53,985,836)         |
| Plan's net pension liability   | <u>\$ 17,319,994</u> |
| <br>Plan fiduciary net position as a percentage of the total pension liability | <br>75.71%           |

***Pension Expense of the Plan***

Pension expense of \$3,205,812 was recognized for the fiscal year ending December 31, 2023.

***Significant Actuarial Assumptions***

|                           |   |
|---------------------------|---|
| Measurement Date          | December 31, 2023   |
| Valuation Date: Assets    | December 31, 2023   |
| Liabilities               | December 31, 2023 - Actual member census data as of December 31, 2023 was used in the valuation   |
| Inflation Rate            | 3.00% per annum   |
| Future Salary Increases   | 4.00% per annum (3.00% increases due to inflation and 1.00% due to merit/seniority)   |
| Investment Rate of Return | 6.50% per annum, net of pension plan investment expenses, including inflation   |
| Cost of Living Increase   | Not Applicable  |
| Mortality Assumption      | Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2021 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables) |

Note 12 – Pension Plans (Continued)

*Discount Rate*

The discount rate used to measure the total pension liability was 6.50% as of December 31, 2023, and is equal to the long-term expected return on plan investments. The projection cash flows used to determine the discount rate assumed that employer contributions would be made at the actuarially calculated rate computed in accordance with IC 36-8-10-12(e) to prevent the deterioration in the actuarial status of the trust. The future contribution assumption was based upon the review of recent Employer contribution history compared to the corresponding actuarially determined contributions. Based on this assumption, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate*

The following presents the net pension liability of the St. Joseph County Police Retirement Plan, calculated using the discount rate of 6.50%, as well as what the St. Joseph County Police Retirement Plan’s net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%) or 1-percentage-point higher (7.50%) than the current rate:

|   | 1% Decrease<br>(5.50%) | Current<br>Discount Rate<br>(6.50%) | 1% Increase<br>(7.50%) |
|---|------------------------|-------------------------------------|------------------------|
| 1. Total Pension Liability                  | \$ 79,136,109          | \$ 71,305,830                       | \$ 64,746,368          |
| 2. Plan Fiduciary Net Position              | 53,985,836             | 53,985,836                          | 53,985,836             |
| <b>3. Net Pension Liability = (1) - (2)</b> | <b>\$ 25,150,273</b>   | <b>\$ 17,319,994</b>                | <b>\$ 10,760,532</b>   |

*Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At December 31, 2023, the deferred outflows/(inflows) of resources based on obligations for the plan are as follows:

|   | Deferred Outflows of<br>Resources | Deferred Inflows of<br>Resources |
|---|-----------------------------------|----------------------------------|
| Differences between expected and actual experience  | \$ 321,386                        | \$ -                             |
| Net difference between projected and actual investment earnings on pension plan investments | 1,341,957                         | -                                |
| Changes of assumptions  | 276,030                           | -                                |
| <b>Total</b>  | <b>\$ 1,939,373</b>               | <b>\$ -</b>                      |

The balances as of December 31, 2023 of the deferred outflows/(inflows) of resources will be recognized in pension expense as follows:

| Fiscal Year End | Amortization        |
|-----------------|---------------------|
| Dec. 31, 2024   | \$ 795,524          |
| Dec. 31, 2025   | 632,244             |
| Dec. 31, 2026   | 1,333,716           |
| Dec. 31, 2027   | (822,134)           |
| Dec. 31, 2028   | -                   |
| Thereafter      | -                   |
| <b>Total</b>    | <b>\$ 1,939,350</b> |

Note 12 – Pension Plans (Continued)

*Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded)*

|                       |  |
|-----------------------|--|
| Amortization periods: | The changes in total pension liability due to liability experience losses/(gains) and changes in assumptions for the most current year have been amortized over 3.57 years, the average remaining service of all members with any liability in the plan as of January 1, 2023. The change in net pension liability due to investment losses/(gains) has been amortized over 5.000 years as prescribed.   |
| Assumption changes:   | The changes in assumptions for base year ending December 31, 2021 reflect the change from the use of the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2020 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables) and a discount rate of 6.75% to the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2021 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables). The changes in assumptions for base year ending December 31, 2020 reflect the change from the use of the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2019 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables) to the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2020 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables). The changes in assumptions for base year ending December 31, 2019 reflect the change from the use of the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2018 (separate employee & annuitant tables and male & female tables) to the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2019 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & |

**County Police Benefit Plan**

**Plan Description**

The St. Joseph County Police Benefit Plan (Benefit Plan) is a single-employer defined benefit pension plan established to provide disability, death, and survivor/dependent benefits for a person employed by the St. Joseph County Police Department (Employer) as a County Policeman, Sheriff, or Deputy Sheriff with full police power (Employee), as such terms are used in Indiana Code. Indiana Code 36-8-10 Sections 14, 15, 16 and 17 grant the authority to the Employer and a trustee to establish and amend the benefit terms to the Plan with approval of the county fiscal body. The Benefit Plan was established on January 1, 1974 and is administered by the Committee. The composition of the Committee, according to the Benefit Plan’s legal document, shall be the Sheriff and the Merit Board (the Merit Board, per IC 36-8-10-3, consists of five (5) members, three (3) members appointed by the Sheriff, and two (2) members elected by a majority vote of the members of the county police force).

**Note 12 – Pension Plans (Continued)**

*Plan Description (Concluded)*

At December 31, 2023, Benefit Plan membership consisted of the following:

|   |                   |
|---|-------------------|
| Inactive plan members or beneficiaries currently receiving benefits               | 14                |
| Inactive plan members or beneficiaries entitled to but not yet receiving benefits | 85                |
| Active plan members   | <u>201</u>        |
| Total   | <u><u>300</u></u> |

*Benefits Provided*

If an eligible member becomes disabled, the benefit payable prior to age sixty-five (65) shall be determined in accordance with the contract issued by the insurance company provided for the member by the Benefit Plan. In addition, in the case of disability which is the result of line of duty activities, the Sheriff and the Merit Board may direct that an additional monthly benefit be paid at the same time as the insurance benefit commences, payable until the member dies. Such additional benefit shall not exceed a reasonable amount. A member receiving an insurance benefit who attains his sixty-fifth (65th) birthday, whereupon the benefit provided under the insurance contract terminates, shall be entitled to a monthly benefit from the Benefit Plan for life in the same amount as the insured disability benefit.

Each eligible member shall be insured by a life insurance contract in the face amount of fifty thousand dollars (\$50,000), with a matching amount of accidental death insurance. The purchase and maintenance of the insurance contract is provided by the Plan.

In the event that an eligible member dies prior to the termination of his employment for whatever reason or after his actual retirement as of an early, normal, or late retirement date or for reason of his disability, there shall be payable a two hundred fifty dollar (\$250) monthly benefit to such member's surviving spouse to whom he was married on the date of his death or on the date of his retirement, if earlier, for the spouse's remaining lifetime.

In addition to the surviving spouse's death benefit, a monthly benefit shall be payable on behalf of each dependent child under the age of eighteen (18) years of such deceased member in an amount equal to one hundred dollars (\$100) per month. The dependent child's monthly benefit will cease upon the earlier of the child's eighteenth (18th) birthday or date of death.

*Contributions*

The Employer intends to contribute to the Benefit Plan each year such amounts as may be required to operate the Benefit Plan on a sound actuarial basis. The minimum annual contribution by the department must be sufficient, as determined by the pension engineers, to prevent deterioration in the actuarial status of the trust fund during the year. According to IC 36-8-10-12(e), (i) if the department fails to make minimum contributions for three (3) successive years, the pension trust terminates and the trust fund shall be liquidated. For the year ending December 31, 2023, the actuarially determined Employer's contribution rate was 0.7% of annual payroll. The County contributed \$54,395 to the plan.

**Note 12 – Pension Plans (Continued)**

***Investment Policy***

The pension plan’s policy in regard to the allocation of invested assets is established and may be amended by the Board (per Plan legal document) by a majority vote of its members. To maintain compliance with the Investment Policy Statement, the Board retains the ability to implement changes in asset allocation. This will be accomplished by the direction of Fund cash flows to various asset classes and/or the reallocation of funds among asset categories. At its option, the Board may initiate a formal asset allocation study every three to five years to aid it in its asset allocation discussions and decisions. The Board desires the portfolios to be fully invested. Cash (or its equivalents) are not deemed a strategic asset of the overall Fund. The Board has revised the asset allocation policy on November 3, 2016.

***Rate of Return***

For the year ended December 31, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan expense was 14.31 percent. The money-weighted rate of return expresses the investment performance, net of investment expense, adjusted for the changing amounts actually invested.

***Net Pension Asset of the Benefit Plan***

|  |                     |
|--|---------------------|
| Total pension liability  | \$ 1,434,994        |
| Plan fiduciary net position  | (1,854,627)         |
| Plan's net pension asset   | <u>\$ (419,633)</u> |
| Plan fiduciary net position as a percentage of the total pension asset | 129.24%             |

***Pension Expense of the Benefit Plan***

Pension benefit of \$5,972 was recognized for the fiscal year ending December 31, 2023.

***Significant Actuarial Assumptions***

|                           |   |
|---------------------------|---|
| Measurement Date          | December 31, 2023   |
| Valuation Date: Assets    | December 31, 2023   |
| Liabilities               | December 31, 2023 - Actual member census data as of December 31, 2023 was used in the valuation   |
| Inflation Rate            | 3.00% per annum   |
| Future Salary Increases   | 4.00% per annum (3.00% increases due to inflation and 1.00% due to merit/seniority)   |
| Investment Rate of Return | 6.50% per annum, net of pension plan investment expenses, including inflation   |
| Cost of Living Increase   | Not Applicable  |
| Mortality Assumption      | Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2020 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables) |

Note 12 – Pension Plans (Continued)

*Discount Rate*

The discount rate used to measure the total pension (asset) was 6.50% as of December 31, 2023, and is equal to the long-term expected return on plan investments. The projection cash flows used to determine the discount rate assumed that employer contributions would be made at the actuarially calculated rate computed in accordance with IC 36-8-10-12(e) to prevent the deterioration in the actuarial status of the trust. The future contribution assumption was based upon the review of recent Employer contribution history compared to the corresponding actuarially determined contributions. Based on this assumption, the Benefit Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

*Sensitivity of the Net Pension Asset to Changes in the Discount Rate*

The following presents the net pension asset of the St. Joseph County Police Benefit Plan, calculated using the discount rate of 6.50%, as well as what the St. Joseph County Police Benefit Plan's net pension asset would be if it were calculated using a discount rate that is 1- percentage-point lower (5.50%) or 1-percentage point higher (7.50%) than the current rate:

|   | 1% Decrease<br>(5.50%) | Current<br>Discount Rate<br>(6.50%) | 1% Increase<br>(7.50%) |
|---|------------------------|-------------------------------------|------------------------|
| 1. Total Pension Liability                          | \$ 1,670,320           | \$ 1,434,994                        | \$ 1,246,799           |
| 2. Plan Fiduciary Net Position                      | 1,854,627              | 1,854,627                           | 1,854,627              |
| <b>3. Net Pension Liability (Asset) = (1) - (2)</b> | <b>\$ (184,307)</b>    | <b>\$ (419,633)</b>                 | <b>\$ (607,828)</b>    |

*Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At December 31, 2023, the deferred outflows/(inflows) of resources based on obligations for the Plan are as follows:

|   | Deferred Outflows of<br>Resources | Deferred Inflows of<br>Resources |
|---|-----------------------------------|----------------------------------|
| Differences between expected and actual experience  | \$ -                              | \$ (227,365)                     |
| Net difference between projected and actual investment earnings on pension plan investments | 60,178                            | -                                |
| Changes of assumptions  | 15,032                            | -                                |
| <b>Total</b>  | <b>\$ 75,210</b>                  | <b>\$ (227,365)</b>              |

Note 12 – Pension Plans (Continued)

*Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded)*

The balances as of December 31, 2023 of the deferred outflows/(inflows) of resources will be recognized in pension expense as follows:

| <u>Fiscal Year End</u> | <u>Amortization</u> |
|------------------------|---------------------|
| Dec. 31, 2024          | \$ (56,134)         |
| Dec. 31, 2025          | (46,690)            |
| Dec. 31, 2026          | (2,574)             |
| Dec. 31, 2027          | (46,757)            |
| Dec. 31, 2028          | -                   |
| Thereafter             | -                   |
| Total                  | <u>\$ (152,155)</u> |

Note 12 – Pension Plans (Continued)

*Financial Statements for Defined Benefit Plans*

| Statement of Fiduciary Net Position             |                                  |                                |
|---|----------------------------------|--------------------------------|
|   | County Police<br>Retirement Plan | County Police<br>Benefit Plan  |
| <b>Assets</b>                                   |                                  |                                |
| Cash and cash equivalents                       | \$ 2,298,402                     | \$ 115,785                     |
| Receivables:                                    |                                  |                                |
| Employee contributions                          | 1,758                            | -                              |
| Accrued interest and dividends                  | 141,023                          | 4,888                          |
| Total receivables                               | <u>142,781</u>                   | <u>4,888</u>                   |
| Investments:                                    |                                  |                                |
| Fixed income securities                         | 16,051,627                       | 580,764                        |
| Domestic and foreign equities                   | 35,500,943                       | 1,153,190                      |
| Total investments                               | <u>51,552,570</u>                | <u>1,733,954</u>               |
| <br>Total Assets                                | <br><u>53,993,753</u>            | <br><u>1,854,627</u>           |
| <b>Liabilities</b>                              |                                  |                                |
| Payables:                                       |                                  |                                |
| Net benefits due and unpaid/(overpaid)          | <u>7,917</u>                     | <u>-</u>                       |
| <br>Total Liabilities                           | <br><u>7,917</u>                 | <br><u>-</u>                   |
| <br><b>Net Position Restricted for Pensions</b> | <br><u><u>\$ 53,985,836</u></u>  | <br><u><u>\$ 1,854,627</u></u> |

Note 12 – Pension Plans (Continued)

*Financial Statements for Defined Benefit Plans*

| Statement of Changes in Fiduciary Net Position                    |                                  |                               |
|---|----------------------------------|-------------------------------|
|   | County Police<br>Retirement Plan | County Police<br>Benefit Plan |
| <b>Additions</b>  |                                  |                               |
| Contributions:  |                                  |                               |
| Employer  | \$ 3,216,489                     | \$ 54,395                     |
| Employee  | 24,912                           | -                             |
| Total contributions   | <u>3,241,401</u>                 | <u>54,395</u>                 |
| Investment income:  |                                  |                               |
| Interest and dividends  | 1,337,640                        | 45,957                        |
| Net increase in fair value of investments                         | <u>5,849,239</u>                 | <u>185,132</u>                |
| Net investment income   | <u>7,186,879</u>                 | <u>231,089</u>                |
| Total   | <u>10,428,280</u>                | <u>285,484</u>                |
| <b>Deductions</b>   |                                  |                               |
| Benefit payments (including refunds<br>of employee contributions) | 4,274,666                        | 37,300                        |
| Administrative expenses   | <u>117,542</u>                   | <u>1,665</u>                  |
| Total   | <u>4,392,208</u>                 | <u>38,965</u>                 |
| Net increase in Net Position                                      | 6,036,072                        | 246,519                       |
| <b>Net Position Restricted for Pensions</b>                       |                                  |                               |
| Beginning of year   | 47,949,764                       | 1,608,108                     |
| End of year   | <u>\$ 53,985,836</u>             | <u>\$ 1,854,627</u>           |

**Note 12 – Pension Plans (Concluded)**

*Financial Statements for Defined Benefit Plans*

|   | Statement of Changes in Fiduciary Net Position Liability |                            |
|---|--|----------------------------|
|   | County Police Retirement Plan                            | County Police Benefit Plan |
| Service costs                                     | \$ 1,507,697   | \$ 111,175                 |
| Interest  | 4,459,511  | 100,769                    |
| Difference between expected and actual experience | 197,684  | (198,970)                  |
| Benefits payments                                 | (4,274,666)  | (37,300)                   |
| Net change in total pension liability             | \$ 1,890,226   | \$ (24,326)                |
| Total pension liability, beginning of year        | 69,415,604   | 1,459,320                  |
| Total pension liability, end of year              | <u>\$ 71,305,830</u>                                     | <u>\$ 1,434,994</u>        |
| Net pension liability (asset), end of year        | <u>\$ 17,319,994</u>                                     | <u>\$ (419,633)</u>        |

**Note 13 – Subsequent Events**

St. Joseph County has two landmark and exciting economic development projects that are in the works. First, in June 2023, General Motors and Samsung SDI announced that a \$3.5 billion EV battery cell plant would be built in the New Carlisle’s Indiana Enterprise Center in St. Joseph County. The plant has the potential to bring more than 1,600 manufacturing jobs to the region with an economic impact from those jobs of approximately \$600 million dollars annually. Production will begin in 2026. This project represents the largest single investment and job commitment in St. Joseph County in the last 75 years and will impact the region for decades.

On March 26, 2024, St. Joseph County issued bonds through its redevelopment authority in the amount of \$50 million dollars. The bond proceeds will be used primarily for water, sewer, and road infrastructure in support of the project. The company will be reimbursing the county for a substantial portion of the bonds over a 10-year period, starting in 2026.

Second, on April 25, 2024, Governor Eric Holcomb announced that Amazon Web Services, an Amazon company, plans to invest \$11 billion dollars to build a data center campus in the southern area of St. Joseph County. This planned investment marks the largest capital investment announcement in Indiana’s history.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**St. Joseph County, Indiana**

**REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES IN THE COUNTY'S  
NET PENSION LIABILITY AND RELATED RATIOS  
AMOUNTS WERE DETERMINED AS OF THE YEAR ENDED DECEMBER 31<sup>ST</sup>  
LAST 10 YEARS**

**County Police Retirement Plan**

|  | 2023                 | 2022                 | 2021                 | 2020                 | 2019                 | 2018                 | 2017                 | 2016                 | 2015                 | 2014                 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Total Pension Liability</b>   |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Service cost   | \$ 1,507,697         | \$ 1,417,120         | \$ 1,294,575         | \$ 1,209,211         | \$ 1,089,797         | \$ 1,090,735         | \$ 1,047,473         | \$ 1,030,151         | \$ 1,056,643         | \$ 1,075,656         |
| Interest   | 4,459,511            | 4,328,201            | 4,217,607            | 4,115,738            | 3,947,956            | 3,800,960            | 3,603,531            | 3,565,058            | 3,505,776            | 3,402,975            |
| Changes in plan provisions   | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Difference between expected and actual experience                          | 197,685              | 272,360              | 370,305              | (482,029)            | (318,713)            | 610,826              | 282,288              | (593,129)            | (362,458)            | (896,019)            |
| Changes in assumptions   | -                    | -                    | 1,728,822            | (159,473)            | 925,266              | (147,315)            | 754,326              | (523,562)            | (437,284)            | 563,596              |
| Benefit payments   | (4,274,666)          | (3,867,613)          | (3,347,490)          | (3,155,823)          | (3,422,540)          | (2,885,808)          | (2,711,704)          | (3,178,983)          | (2,478,502)          | (2,752,793)          |
| <b>Net change in Total Pension Liability</b>                               | <b>1,890,227</b>     | <b>2,150,068</b>     | <b>4,263,819</b>     | <b>1,527,624</b>     | <b>2,221,766</b>     | <b>2,469,398</b>     | <b>2,975,914</b>     | <b>299,535</b>       | <b>1,284,175</b>     | <b>1,393,415</b>     |
| <b>Total Pension Liability - beginning of year</b>                         | <b>69,415,603</b>    | <b>67,265,535</b>    | <b>63,001,716</b>    | <b>61,474,092</b>    | <b>59,252,326</b>    | <b>56,782,928</b>    | <b>53,807,014</b>    | <b>53,507,479</b>    | <b>52,223,304</b>    | <b>50,829,889</b>    |
| <b>Total Pension Liability - end of year</b>                               | <b>\$ 71,305,830</b> | <b>\$ 69,415,603</b> | <b>\$ 67,265,535</b> | <b>\$ 63,001,716</b> | <b>\$ 61,474,092</b> | <b>\$ 59,252,326</b> | <b>\$ 56,782,928</b> | <b>\$ 53,807,014</b> | <b>\$ 53,507,479</b> | <b>\$ 52,223,304</b> |
| <b>Plan Fiduciary Net Position</b>   |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| County contributions   | \$ 3,216,489         | \$ 3,118,220         | \$ 3,132,245         | \$ 2,869,583         | \$ 2,659,850         | \$ 2,485,380         | \$ 2,516,521         | \$ 2,601,503         | \$ 2,167,266         | \$ 2,054,668         |
| Employee contributions   | 24,912               | 5,288                | 47,533               | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Net transfers out of trust   | -                    | (44,172)             | -                    | -                    | -                    | -                    | -                    | -                    | (1)                  | -                    |
| Net investment income  | 7,186,879            | (6,996,382)          | 7,090,970            | 4,084,503            | 6,440,929            | (3,536,427)          | 5,174,608            | 3,284,851            | (2,069,785)          | 1,007,666            |
| Benefit payments   | (4,274,666)          | (3,867,613)          | (3,347,490)          | (3,155,823)          | (3,422,540)          | (2,885,808)          | (2,711,704)          | (3,178,983)          | (2,478,502)          | (2,752,793)          |
| Administrative expenses  | (117,543)            | (117,324)            | (108,843)            | (135,283)            | (107,260)            | (96,477)             | (85,482)             | (85,816)             | (61,120)             | (58,933)             |
| Other  | -                    | 44,172               | -                    | -                    | -                    | -                    | -                    | -                    | 1                    | -                    |
| <b>Net change in Plan Fiduciary Net Position</b>                           | <b>6,036,071</b>     | <b>(7,857,811)</b>   | <b>6,814,415</b>     | <b>3,662,980</b>     | <b>5,570,979</b>     | <b>(4,033,332)</b>   | <b>4,893,943</b>     | <b>2,621,555</b>     | <b>(2,442,141)</b>   | <b>250,608</b>       |
| <b>Plan Fiduciary Net Position - beginning of year</b>                     | <b>47,949,765</b>    | <b>55,807,576</b>    | <b>48,993,161</b>    | <b>45,330,181</b>    | <b>39,759,202</b>    | <b>43,792,534</b>    | <b>38,898,591</b>    | <b>36,277,036</b>    | <b>38,719,177</b>    | <b>38,468,569</b>    |
| <b>Plan Fiduciary Net Position - end of year</b>                           | <b>\$ 53,985,836</b> | <b>\$ 47,949,765</b> | <b>\$ 55,807,576</b> | <b>\$ 48,993,161</b> | <b>\$ 45,330,181</b> | <b>\$ 39,759,202</b> | <b>\$ 43,792,534</b> | <b>\$ 38,898,591</b> | <b>\$ 36,277,036</b> | <b>\$ 38,719,177</b> |
| <b>Net Pension Liability - End of Year</b>                                 | <b>\$ 17,319,994</b> | <b>\$ 21,465,838</b> | <b>\$ 11,457,959</b> | <b>\$ 14,008,555</b> | <b>\$ 16,143,911</b> | <b>\$ 19,493,124</b> | <b>\$ 12,990,394</b> | <b>\$ 14,908,423</b> | <b>\$ 17,230,443</b> | <b>\$ 13,504,127</b> |
| Plan fiduciary net position as a percentage of the total pension liability | 75.71%               | 69.08%               | 82.97%               | 77.76%               | 73.74%               | 67.10%               | 77.12%               | 72.29%               | 67.80%               | 74.14%               |
| Covered payroll  | \$ 6,811,329         | \$ 7,886,123         | \$ 7,417,176         | \$ 7,042,813         | \$ 6,588,886         | \$ 6,309,878         | \$ 6,219,948         | \$ 5,772,150         | \$ 5,702,393         | \$ 5,611,606         |
| Net pension liability as a percentage of covered payroll                   | 254.28%              | 272.20%              | 154.48%              | 198.91%              | 245.02%              | 308.93%              | 208.85%              | 258.28%              | 302.16%              | 240.65%              |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CHANGES IN THE COUNTY'S  
 NET PENSION LIABILITY AND RELATED RATIOS  
 AMOUNTS WERE DETERMINED AS OF THE YEAR ENDED DECEMBER 31<sup>ST</sup>  
 LAST 10 YEARS

County Police Benefit Plan

|  | 2023                | 2022                | 2021                | 2020                | 2019                | 2018                | 2017                | 2016                | 2015                | 2014                |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total Pension Liability</b>   |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Service cost   | \$ 111,175          | \$ 99,953           | \$ 89,132           | \$ 86,825           | \$ 82,881           | \$ 90,216           | \$ 85,098           | \$ 82,804           | \$ 85,139           | \$ 73,531           |
| Interest   | 100,769             | 96,336              | 90,565              | 88,826              | 90,089              | 89,054              | 86,491              | 86,124              | 85,253              | 77,547              |
| Changes in plan provisions   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Difference between expected and actual experience                      | (198,970)           | (101,115)           | (64,561)            | (111,553)           | (104,846)           | (129,001)           | (75,865)            | (142,922)           | (118,607)           | (115,688)           |
| Changes in assumptions   | -                   | -                   | 51,638              | (6,582)             | (58,108)            | 4,880               | (30,144)            | 8,919               | (4,618)             | 99,737              |
| Benefit payments   | (37,300)            | (39,250)            | (34,800)            | (33,200)            | (32,050)            | (33,000)            | (32,400)            | (31,000)            | (33,050)            | (32,000)            |
| <b>Net change in Total Pension Liability</b>                           | (24,326)            | 55,924              | 131,974             | 24,316              | (22,034)            | 22,149              | 33,180              | 3,925               | 14,117              | 103,127             |
| <b>Total Pension Liability - beginning of year</b>                     | <u>1,459,320</u>    | <u>1,403,396</u>    | <u>1,271,422</u>    | <u>1,247,106</u>    | <u>1,269,140</u>    | <u>1,246,991</u>    | <u>1,213,811</u>    | <u>1,209,886</u>    | <u>1,195,769</u>    | <u>1,092,642</u>    |
| <b>Total Pension Liability - end of year</b>                           | <u>\$ 1,434,994</u> | <u>\$ 1,459,320</u> | <u>\$ 1,403,396</u> | <u>\$ 1,271,422</u> | <u>\$ 1,247,106</u> | <u>\$ 1,269,140</u> | <u>\$ 1,246,991</u> | <u>\$ 1,213,811</u> | <u>\$ 1,209,886</u> | <u>\$ 1,195,769</u> |
| <b>Plan Fiduciary Net Position</b>                                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| County contributions   | \$ 54,395           | \$ 44,172           | \$ 49,342           | \$ 52,592           | \$ 47,826           | \$ 45,948           | \$ 48,219           | \$ 52,740           | \$ 54,582           | \$ 54,581           |
| Employee contributions   | N/A                 | N/A                 | N/A                 | N/A                 | N/A                 | N/A                 | N/A                 | N/A                 | N/A                 | N/A                 |
| Net transfers into (out of) trust                                      | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Net investment income (loss)   | 231,089             | (245,756)           | 247,102             | 140,428             | 237,644             | (127,420)           | 189,802             | 116,664             | (75,276)            | 38,622              |
| Benefit payments   | (37,300)            | (39,250)            | (34,800)            | (33,200)            | (32,050)            | (33,000)            | (32,400)            | (31,000)            | (33,050)            | (32,000)            |
| Administrative expenses  | (1,665)             | (93,072)            | (1,682)             | (47,103)            | (43,998)            | (43,697)            | (95,057)            | (2,519)             | (99,623)            | (56,237)            |
| Other  | -                   | -                   | -                   | (86)                | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>Net change in Plan Fiduciary Net Position</b>                       | 246,519             | (333,906)           | 259,962             | 112,631             | 209,422             | (158,169)           | 110,564             | 135,885             | (153,367)           | 4,966               |
| <b>Plan Fiduciary Net Position - beginning of year</b>                 | <u>1,608,108</u>    | <u>1,942,014</u>    | <u>1,682,052</u>    | <u>1,569,421</u>    | <u>1,359,999</u>    | <u>1,518,168</u>    | <u>1,407,604</u>    | <u>1,271,719</u>    | <u>1,425,086</u>    | <u>1,420,120</u>    |
| <b>Plan Fiduciary Net Position - end of year</b>                       | <u>\$ 1,854,627</u> | <u>\$ 1,608,108</u> | <u>\$ 1,942,014</u> | <u>\$ 1,682,052</u> | <u>\$ 1,569,421</u> | <u>\$ 1,359,999</u> | <u>\$ 1,518,168</u> | <u>\$ 1,407,604</u> | <u>\$ 1,271,719</u> | <u>\$ 1,425,086</u> |
| <b>Net Pension Asset - End of Year</b>                                 | <u>\$ (419,633)</u> | <u>\$ (148,788)</u> | <u>\$ (538,618)</u> | <u>\$ (410,630)</u> | <u>\$ (322,315)</u> | <u>\$ (90,859)</u>  | <u>\$ (271,177)</u> | <u>\$ (193,793)</u> | <u>\$ (61,833)</u>  | <u>\$ (229,317)</u> |
| Plan fiduciary net position as a percentage of the total pension asset | 129.24%             | 110.20%             | 138.38%             | 132.30%             | 125.85%             | 107.16%             | 121.75%             | 115.97%             | 105.11%             | 119.18%             |
| Covered payroll  | \$ 6,811,329        | \$ 7,886,123        | \$ 7,417,176        | \$ 7,042,813        | \$ 6,588,886        | \$ 6,309,878        | \$ 6,219,948        | \$ 5,772,150        | \$ 5,702,393        | \$ 5,611,606        |
| Net pension asset as a percentage of covered payroll                   | -6.16%              | -1.89%              | -7.26%              | -5.83%              | -4.89%              | -1.44%              | -4.36%              | -3.36%              | -1.08%              | -4.09%              |

The notes to required supplementary information are an integral part of this statement.

**St. Joseph County, Indiana**

REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF COUNTY CONTRIBUTIONS - PENSION  
 AMOUNTS WERE DETERMINED AS OF THE YEAR ENDED DECEMBER 31<sup>ST</sup>  
 LAST 10 YEARS

**County Police Retirement Fund**

|  | <u>2023</u>         | <u>2022</u>         | <u>2021</u>         | <u>2020</u>         | <u>2019</u>         |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Actuarially determined contribution**                                | \$ 3,121,726        | \$ 3,002,855        | \$ 2,979,215        | \$ 2,707,186        | \$ 2,500,837        |
| County contributions recognized                                      | <u>3,216,489</u>    | <u>3,118,220</u>    | <u>3,132,245</u>    | <u>2,869,583</u>    | <u>2,659,850</u>    |
| Contribution deficiency (excess)                                     | <u>\$ (94,763)</u>  | <u>\$ (115,365)</u> | <u>\$ (153,030)</u> | <u>\$ (162,397)</u> | <u>\$ (159,013)</u> |
| Covered-employee payroll   | \$ 6,811,329        | \$ 7,886,123        | \$ 7,417,176        | \$ 6,588,886        | \$ 6,309,878        |
| Contributions recognized as a percentage of covered-employee payroll | 47.22%              | 39.54%              | 42.23%              | 43.55%              | 42.15%              |
|  | <u>2018</u>         | <u>2017</u>         | <u>2016</u>         | <u>2015</u>         | <u>2014</u>         |
| Actuarially determined contribution**                                | \$ 2,324,460        | \$ 2,335,336        | \$ 2,165,406        | \$ 2,170,722        | \$ 1,978,837        |
| County contributions recognized                                      | <u>2,485,380</u>    | <u>2,516,521</u>    | <u>2,601,503</u>    | <u>2,167,266</u>    | <u>2,054,668</u>    |
| Contribution deficiency (excess)                                     | <u>\$ (160,920)</u> | <u>\$ (181,185)</u> | <u>\$ (436,097)</u> | <u>\$ 3,456</u>     | <u>\$ (75,831)</u>  |
| Covered payroll  | \$ 6,219,948        | \$ 5,772,150        | \$ 5,702,393        | \$ 5,611,606        | \$ 5,789,360        |
| Contributions recognized as a percentage of covered payroll          | 39.96%              | 43.60%              | 45.62%              | 38.62%              | 35.49%              |

Notes to Schedule:

Valuation Date:

\*\*Actuarially determined contributions rates are calculated as of January 1, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine most current contribution rate above:

|                               |   |
|-------------------------------|---|
| Actuarial cost method         | Entry Age Normal Cost   |
| Amortization method           | Level percentage of payroll, open   |
| Remaining amortization period | 25 years  |
| Asset valuation method        | 5-Year Asset Smoothing, limited to 80% and 120% of market value   |
| Inflation                     | 3.00%   |
| Salary increases              | 4.00% average, including inflation  |
| Investment rate of return     | 6.50%   |
| Retirement age                | The later of age 50 and 8 years of service or one year from the valuation date  |
| Mortality                     | Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2021 (separate employee & annuitant tables and male & female tables) |

Other Information:

None

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF COUNTY CONTRIBUTIONS - PENSION  
 AMOUNTS WERE DETERMINED AS OF THE YEAR ENDED DECEMBER 31<sup>ST</sup>  
 LAST 10 YEARS

**County Police Benefit Fund**

|   | <u>2023</u>   | <u>2022</u>   | <u>2021</u>   | <u>2020</u>   | <u>2019</u>   |
|---|---------------|---------------|---------------|---------------|---------------|
| Actuarially determined contribution**                                   | \$ 54,395     | \$ 44,172     | \$ 49,342     | \$ 52,592     | \$ 47,826     |
| County contributions recognized   | <u>54,395</u> | <u>44,172</u> | <u>49,342</u> | <u>52,592</u> | <u>47,826</u> |
| Contribution deficiency (excess)  | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>   |
| Covered-employee payroll  | \$ 6,811,329  | \$ 7,886,123  | \$ 7,417,176  | \$ 6,588,886  | \$ 6,309,878  |
| Contributions recognized as a percentage<br>of covered-employee payroll | 0.80%         | 0.56%         | 0.67%         | 0.80%         | 0.76%         |

|  | <u>2018</u>   | <u>2017</u>   | <u>2016</u>   | <u>2015</u>   | <u>2014</u>   |
|--|---------------|---------------|---------------|---------------|---------------|
| Actuarially determined contribution**                          | \$ 45,948     | \$ 48,219     | \$ 52,740     | \$ 54,582     | \$ 54,581     |
| County contributions recognized                                | <u>45,948</u> | <u>48,219</u> | <u>52,740</u> | <u>54,582</u> | <u>54,581</u> |
| Contribution deficiency (excess)                               | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>   |
| Covered payroll  | \$ 6,219,948  | \$ 5,772,150  | \$ 5,702,393  | \$ 5,611,606  | \$ 5,789,360  |
| Contributions recognized as a percentage<br>of covered payroll | 0.74%         | 0.84%         | 0.92%         | 0.97%         | 0.94%         |

Notes to Schedule:

Valuation Date:

\*\*Actuarially determined contributions rates are calculated as of January 1, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine most current contribution rate above:

|                               |   |
|-------------------------------|---|
| Actuarial cost method         | Aggregate   |
| Amortization method           | Not applicable  |
| Remaining amortization period | Not applicable  |
| Asset valuation method        | 5-Year Asset Smoothing, limited to 80% and 120% of market value   |
| Inflation                     | 3.00%   |
| Salary increases              | 4.00% average, including inflation  |
| Investment rate of return     | 6.50%   |
| Retirement age                | The later of age 50 and 8 years of service or one year from the valuation date  |
| Mortality                     | Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2021 (separate employee & annuitant tables and male & female tables) |

Other Information:

None

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

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REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF INVESTMENT RETURNS  
AMOUNTS WERE DETERMINED AS OF THE YEAR ENDED DECEMBER 31<sup>ST</sup>  
LAST 10 YEARS

**County Police Retirement Fund**

|                                      | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> |
|--------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Annual money-weighted rate of return | 15.23%      | -12.71%     | 14.60%      | 9.03%       | 16.48%      |

|                                      | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Annual money-weighted rate of return | -8.17%      | 13.46%      | 9.16%       | -5.43%      | -2.66%      |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

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REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF INVESTMENT RETURNS  
AMOUNTS WERE DETERMINED AS OF THE YEAR ENDED DECEMBER 31<sup>ST</sup>  
LAST 10 YEARS

**County Police Benefit Fund**

|                                      | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> |
|--------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Annual money-weighted rate of return | 14.31%      | -13.11%     | 14.40%      | 8.53%       | 16.98%      |
|                                      | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
| Annual money-weighted rate of return | -8.46%      | 13.50%      | 8.93%       | -5.54%      | 2.63%       |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY  
 AND RELATED RATIOS – INPRS (PERF)  
 AMOUNTS WERE DETERMINED AS OF THE PLAN YEAR ENDED JUNE 30<sup>TH</sup>  
 LAST 10 YEARS

**Indiana Public Retirement System**

|  | <u>2023</u>   | <u>2022</u>   | <u>2021</u>   | <u>2020</u>   | <u>2019</u>   | <u>2018</u>   | <u>2017</u>   | <u>2016</u>   | <u>2015</u>   | <u>2014</u>   |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Proportion of the net pension liability  | 0.77503%      | 0.81208%      | 0.84716%      | 0.82434%      | 0.81572%      | 0.80899%      | 0.82337%      | 0.81746%      | 0.74945%      | 0.70595%      |
| Proportionate share of<br>the net pension liability  | \$ 27,353,397 | \$ 25,611,639 | \$ 11,147,335 | \$ 24,898,318 | \$ 26,960,066 | \$ 27,481,756 | \$ 36,735,010 | \$ 37,099,969 | \$ 30,524,364 | \$ 18,551,908 |
| Covered Payroll  | \$ 48,725,777 | \$ 46,736,608 | \$ 46,707,400 | \$ 44,502,944 | \$ 42,499,572 | \$ 41,279,583 | \$ 40,848,849 | \$ 39,177,701 | \$ 35,897,072 | \$ 34,466,639 |
| Proportionate share of the net pension liability<br>as a percentage of its covered payroll | 56.14%        | 54.80%        | 23.87%        | 55.95%        | 63.44%        | 66.57%        | 89.93%        | 94.70%        | 85.03%        | 53.83%        |
| Plan fiduciary net position as a percentage of the<br>total pension liability              | 80.83%        | 82.48%        | 92.51%        | 81.45%        | 80.06%        | 78.89%        | 76.65%        | 75.35%        | 77.35%        | 84.29%        |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF EMPLOYER CONTRIBUTIONS – INPRS (PERF)  
 AMOUNTS WERE DETERMINED AS OF THE YEAR ENDED DECEMBER 31<sup>ST</sup>  
 LAST 10 YEARS

**Indiana Public Retirement System**

|   | <u>2023</u>      | <u>2022</u>      | <u>2021</u>      | <u>2020</u>      | <u>2019</u>      | <u>2018</u>      | <u>2017</u>      | <u>2016</u>      | <u>2015</u>      | <u>2014</u>      |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Statutorily required contribution                                       | \$ 5,434,585     | \$ 5,213,382     | \$ 5,215,449     | \$ 4,973,522     | \$ 4,747,381     | \$ 4,615,164     | \$ 4,570,445     | \$ 4,344,688     | \$ 3,685,438     | \$ 3,030,551     |
| Actual county contributions   | <u>5,434,585</u> | <u>5,213,382</u> | <u>5,215,449</u> | <u>4,973,522</u> | <u>4,747,381</u> | <u>4,615,164</u> | <u>4,570,445</u> | <u>4,344,688</u> | <u>3,685,438</u> | <u>3,030,551</u> |
| Contribution deficiency (excess)  | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      |
| Covered payroll   | \$ 50,943,285    | \$ 49,377,391    | \$ 47,630,237    | \$ 49,200,762    | \$ 45,463,922    | \$ 42,539,891    | \$ 42,007,675    | \$ 46,007,884    | \$ 38,578,234    | \$ 35,832,172    |
| Contributions recognized as a percentage<br>of covered-employee payroll | <u>10.67%</u>    | <u>10.56%</u>    | <u>10.95%</u>    | <u>10.11%</u>    | <u>10.44%</u>    | <u>10.85%</u>    | <u>10.88%</u>    | <u>9.44%</u>     | <u>9.55%</u>     | <u>8.46%</u>     |

Notes to Schedule:

\*Schedule presented for years information is available.

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CHANGES IN THE COUNTY'S NET OTHER POST EMPLOYMENT BENEFITS  
 LIABILITY AND RELATED RATIOS – ST. JOSEPH COUNTY RETIREE HEALTHCARE PLAN  
 AMOUNTS WERE DETERMINED AS OF THE YEAR ENDED DECEMBER 31<sup>ST</sup>  
 LAST 10 YEARS\*

**St. Joseph County Retiree Healthcare Plan (OPEB)**

|  | <u>2023</u>          | <u>2022</u>          | <u>2021</u>           | <u>2020</u>           | <u>2019</u>           | <u>2018</u>           | <u>2017</u>           |
|--|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Total OPEB Liability</b>                                    |                      |                      |                       |                       |                       |                       |                       |
| Service costs  | \$ 3,865,956         | \$ 7,069,353         | \$ 7,368,171          | \$ 5,676,171          | \$ 7,805,150          | \$ 8,741,941          | \$ 6,704,797          |
| Interest   | 3,243,159            | 3,034,159            | 2,888,040             | 3,572,901             | 4,895,956             | 4,197,820             | 3,983,832             |
| Changes in benefit terms                                       | -                    | 1,343,559            | -                     | -                     | -                     | -                     | -                     |
| Difference between expected and actual experience              | 6,620,870            | (11,805,284)         | (9,083,312)           | (5,095,085)           | (3,997,403)           | 1,418,094             | (1,308,370)           |
| Changes in assumptions   | (2,580,416)          | (41,651,969)         | 338,578               | 23,578,766            | (13,432,749)          | (13,871,191)          | 8,317,276             |
| Benefit payments   | <u>-</u>             | <u>(2,332,074)</u>   | <u>(2,831,889)</u>    | <u>(2,750,271)</u>    | <u>(2,579,374)</u>    | <u>(2,339,842)</u>    | <u>(2,194,514)</u>    |
| <b>Net change in OPEB liability</b>                            | 11,149,569           | (44,342,256)         | (1,320,412)           | 24,982,482            | (7,308,420)           | (1,853,178)           | 15,503,021            |
| <b>Total OPEB Liability - beginning of year</b>                | <u>84,605,953</u>    | <u>128,948,209</u>   | <u>130,268,621</u>    | <u>105,286,139</u>    | <u>112,594,559</u>    | <u>114,447,737</u>    | <u>98,944,716</u>     |
| <b>Total OPEB Liability - end of year</b>                      | <u>\$ 95,755,522</u> | <u>\$ 84,605,953</u> | <u>\$ 128,948,209</u> | <u>\$ 130,268,621</u> | <u>\$ 105,286,139</u> | <u>\$ 112,594,559</u> | <u>\$ 114,447,737</u> |
| <b>Covered-employee payroll</b>                                | 55,537,106           | 54,622,731           | 54,124,576            | 51,545,757            | 49,088,458            | 47,589,461            | 47,068,797            |
| <b>Total OPEB Liability as a percentage of covered payroll</b> | 58.00%               | 64.56%               | 41.97%                | 39.57%                | 46.62%                | 42.27%                | 41.13%                |

Notes to Schedule:

There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

\*Information presented for the years information is available

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE  
 MAJOR FUND  
 GENERAL FUND (1000)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts     |                      | Actual Amounts       | Variance With<br>Final Budget |
|--|----------------------|----------------------|----------------------|-------------------------------|
|  | Original             | Final                | (Budgetary<br>Basis) |                               |
| Revenue:                                       |                      |                      |                      |                               |
| Taxes  | \$ 57,250,000        | \$ 59,822,114        | \$ 59,840,120        | \$ 18,006                     |
| Intergovernmental receipts                     | 9,420,300            | 10,039,778           | 9,990,760            | (49,018)                      |
| Charges for services                           | 3,861,414            | 3,562,411            | 3,456,929            | (105,482)                     |
| Other revenue                                  | 5,801,986            | 19,077,307           | 18,977,003           | (100,304)                     |
| <b>Total revenues</b>                          | <b>76,333,700</b>    | <b>92,501,610</b>    | <b>92,264,812</b>    | <b>(236,798)</b>              |
| Expenditures:                                  |                      |                      |                      |                               |
| Current:                                       |                      |                      |                      |                               |
| General government                             | 51,942,322           | 51,258,333           | 51,240,756           | 17,577                        |
| Public safety                                  | 22,177,820           | 23,859,889           | 23,106,031           | 753,858                       |
| Highways and streets                           | 1,819,575            | 1,851,267            | 1,685,979            | 165,288                       |
| Health and welfare                             | 4,320,843            | 4,320,986            | 4,218,242            | 102,744                       |
| Culture and recreation                         | 120,859              | 132,609              | 132,529              | 80                            |
| <b>Total expenditures</b>                      | <b>80,381,419</b>    | <b>81,423,084</b>    | <b>80,383,537</b>    | <b>1,039,547</b>              |
| Excess of revenue<br>(under) over expenditures | (4,047,719)          | 11,078,526           | 11,881,275           | 802,749                       |
| Other financing sources (uses):                |                      |                      |                      |                               |
| Transfers in                                   | 768,335              | 768,335              | 768,335              | -                             |
| Transfers out                                  | -                    | (1,800,000)          | (1,800,000)          | -                             |
| <b>Total other financing sources (uses)</b>    | <b>768,335</b>       | <b>(1,031,665)</b>   | <b>(1,031,665)</b>   | <b>-</b>                      |
| Net change in fund balance                     | (3,279,384)          | 10,046,861           | 10,849,610           | 802,749                       |
| Fund Balances - Beginning of year              | 24,724,633           | 24,724,633           | 24,724,633           | -                             |
| Fund Balances - End of year                    | <u>\$ 21,445,249</u> | <u>\$ 34,771,494</u> | <u>\$ 35,574,243</u> | <u>\$ 802,749</u>             |
| Budget/GAAP Reconciliation:                    |                      |                      |                      |                               |
| Net change in fund balance, budget basis       |                      |                      | \$ 10,849,610        |                               |
| To adjust revenues for accruals                |                      |                      | 18,438,157           |                               |
| To adjust expenditures for accruals            |                      |                      | <u>(15,117,269)</u>  |                               |
| Net change in fund balance, GAAP basis         |                      |                      | <u>\$ 14,170,498</u> |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE  
 MAJOR SPECIAL REVENUE FUND  
 LIT – ECONOMIC DEVELOPMENT – COUNTY SHARE (1112)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts    |                     | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|---------------------|---------------------|-------------------------------------|-------------------------------|
|  | Original            | Final               |                                     |                               |
| Revenue:                                 |                     |                     |                                     |                               |
| Taxes                                    | \$ 13,264,000       | \$ 17,351,169       | \$ 17,351,169                       | \$ -                          |
| Charges for services                     | 750,000             | 729,423             | 679,423                             | (50,000)                      |
| Other revenue                            | 28,000              | 41,347              | 382                                 | (40,965)                      |
| Total revenues                           | <u>14,042,000</u>   | <u>18,121,939</u>   | <u>18,030,974</u>                   | <u>(90,965)</u>               |
| Expenditures:                            |                     |                     |                                     |                               |
| Current:                                 |                     |                     |                                     |                               |
| General government                       | 11,811,401          | 16,674,041          | 16,617,901                          | 56,140                        |
| Highways and streets                     | 2,270,599           | 2,427,235           | 2,152,210                           | 275,025                       |
| Total expenditures                       | <u>14,082,000</u>   | <u>19,101,276</u>   | <u>18,770,111</u>                   | <u>331,165</u>                |
| Net change in fund balance               | (40,000)            | (979,337)           | (739,137)                           | 240,200                       |
| Fund Balances - Beginning of year        | <u>6,114,932</u>    | <u>6,114,932</u>    | <u>6,114,932</u>                    | <u>-</u>                      |
| Fund Balances - End of year              | <u>\$ 6,074,932</u> | <u>\$ 5,135,595</u> | <u>\$ 5,375,795</u>                 | <u>\$ 240,200</u>             |
| Budget/GAAP Reconciliation:              |                     |                     |                                     |                               |
| Net change in fund balance, budget basis |                     |                     | \$ (739,137)                        |                               |
| To adjust revenues for accruals          |                     |                     | 1,305,362                           |                               |
| To adjust expenditures for accruals      |                     |                     | <u>(669,354)</u>                    |                               |
| Net change in fund balance, GAAP basis   |                     |                     | <u>\$ (103,129)</u>                 |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 MAJOR SPECIAL REVENUE FUND  
 LIT-PUBLIC SAFETY-COUNTY SHARE (1170)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |              | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|--------------|-------------------------------------|-------------------------------|
|  | Original         | Final        |                                     |                               |
| Revenue:                                 |                  |              |                                     |                               |
| Taxes                                    | \$ 6,700,000     | \$ 8,812,242 | \$ 8,812,242                        | \$ -                          |
| Charges for services                     | 50,000           | 136,002      | 127,487                             | 8,515                         |
| Total revenues                           | 6,750,000        | 8,948,244    | 8,939,729                           | 8,515                         |
| Expenditures:                            |                  |              |                                     |                               |
| Current:                                 |                  |              |                                     |                               |
| Public safety                            | 7,434,221        | 8,374,545    | 8,205,181                           | 169,364                       |
| Total expenditures                       | 7,434,221        | 8,374,545    | 8,205,181                           | 169,364                       |
| Net change in fund balance               | (684,221)        | 573,699      | 734,548                             | 160,849                       |
| Fund Balances - Beginning of year        | 819,863          | 819,863      | 819,863                             | -                             |
| Fund Balances - End of year              | \$ 135,642       | \$ 1,393,562 | \$ 1,554,411                        | \$ 160,849                    |
| <br>Budget/GAAP Reconciliation:          |                  |              |                                     |                               |
| Net change in fund balance, budget basis |                  |              | \$ 734,548                          |                               |
| To adjust revenues for accruals          |                  |              | (12,512)                            |                               |
| To adjust expenditures for accruals      |                  |              | (162,949)                           |                               |
| Net change in fund balance, GAAP basis   |                  |              | \$ 559,087                          |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULES**  
**MAJOR SPECIAL REVNEUE FUND**  
**AMERICAN RESCUE PLAN (8950)**  
**YEAR ENDED DECEMBER 31, 2023**

|  | Budgeted Amounts     |              | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|----------------------|--------------|-------------------------------------|-------------------------------|
|  | Original             | Final        |                                     |                               |
| <b>Revenue:</b>                          |                      |              |                                     |                               |
| Intergovernmental receipts               | \$ -                 | \$ -         | \$ -                                | \$ -                          |
| Total revenues                           | -                    | -            | -                                   | -                             |
| <b>Expenditures:</b>                     |                      |              |                                     |                               |
| <b>Current:</b>                          |                      |              |                                     |                               |
| General government                       | -                    | 3,131,394    | 2,994,082                           | 137,312                       |
| Public safety                            | -                    | 30,000       | 29,999                              | 1                             |
| Highways and streets                     | -                    | 694,338      | 43,338                              | 651,000                       |
| Economic development                     | -                    | 512,002      | 444,756                             | 67,246                        |
| Health and welfare                       | -                    | 3,796,347    | 3,158,007                           | 638,340                       |
| Culture and recreation                   | -                    | 27,000       | 27,000                              | -                             |
| Debt service - principal and interest    | -                    | 4,125        | 2,888                               | 1,237                         |
| Capital outlay                           | -                    | 25,220,925   | 20,868,688                          | 4,352,237                     |
| Total expenditures                       | -                    | 33,416,131   | 27,568,758                          | 5,847,373                     |
| Net change in fund balance               | -                    | (33,416,131) | (27,568,758)                        | 5,847,373                     |
| Fund Balances - Beginning of year        | 33,416,131           | 33,416,131   | 33,416,131                          | -                             |
| Fund Balances - End of year              | <u>\$ 33,416,131</u> | <u>\$ -</u>  | <u>\$ 5,847,373</u>                 | <u>\$ 5,847,373</u>           |
| <b>Budget/GAAP Reconciliation:</b>       |                      |              |                                     |                               |
| Net change in fund balance, budget basis |                      |              | \$ (27,568,758)                     |                               |
| To adjust revenues for accruals          |                      |              | 13,637,245                          |                               |
| To adjust expenditures for accruals      |                      |              | <u>13,931,513</u>                   |                               |
| Net change in fund balance, GAAP basis   |                      |              | <u>\$ -</u>                         |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 CLERK'S RECORD PERPETUATION (1119)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts  |                   | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|-------------------|-------------------|-------------------------------------|-------------------------------|
|  | Original          | Final             |                                     |                               |
| Revenue:                                       |                   |                   |                                     |                               |
| Intergovernmental receipts                     | \$ 190,500        | \$ 135,765        | \$ 135,338                          | \$ (427)                      |
| Total revenues                                 | 190,500           | 135,765           | 135,338                             | (427)                         |
| Expenditures:                                  |                   |                   |                                     |                               |
| Current:                                       |                   |                   |                                     |                               |
| General government                             | 122,205           | 134,491           | 178,607                             | (44,116)                      |
| Total expenditures                             | 122,205           | 134,491           | 178,607                             | (44,116)                      |
| Excess of revenue<br>(under) over expenditures | 68,295            | 1,274             | (43,269)                            | (44,543)                      |
| Net change in fund balance                     | 68,295            | 1,274             | (43,269)                            | (44,543)                      |
| Fund Balances - Beginning of year              | 370,008           | 370,008           | 370,008                             | -                             |
| Fund Balances - End of year                    | <u>\$ 438,303</u> | <u>\$ 371,282</u> | <u>\$ 326,739</u>                   | <u>\$ (44,543)</u>            |
| Budget/GAAP Reconciliation:                    |                   |                   |                                     |                               |
| Net change in fund balance, budget basis       |                   |                   | \$ (43,269)                         |                               |
| To adjust revenues for accruals                |                   |                   | (827)                               |                               |
| To adjust expenditures for accruals            |                   |                   | 10,034                              |                               |
| Net change in fund balance, GAAP basis         |                   |                   | <u>\$ (34,062)</u>                  |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 COUNTY DISCLOSURE FEES (1131)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts   |                  | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|--------------------|------------------|-------------------------------------|-------------------------------|
|  | Original           | Final            |                                     |                               |
| Revenue:                                       |                    |                  |                                     |                               |
| Charges for services                           | \$ 26,000          | \$ 55,440        | \$ 56,150                           | \$ 710                        |
| Total revenues                                 | <u>26,000</u>      | <u>55,440</u>    | <u>56,150</u>                       | <u>710</u>                    |
| Expenditures:                                  |                    |                  |                                     |                               |
| General government                             | <u>153,558</u>     | <u>101,195</u>   | <u>97,897</u>                       | <u>3,298</u>                  |
| Total expenditures                             | <u>153,558</u>     | <u>101,195</u>   | <u>97,897</u>                       | <u>3,298</u>                  |
| Excess of revenue<br>(under) over expenditures | <u>(127,558)</u>   | <u>(45,755)</u>  | <u>(41,747)</u>                     | <u>4,008</u>                  |
| Net change in fund balance                     | (127,558)          | (45,755)         | (41,747)                            | 4,008                         |
| Fund Balances - Beginning of year              | <u>108,195</u>     | <u>108,195</u>   | <u>108,195</u>                      | <u>-</u>                      |
| Fund Balances - End of year                    | <u>\$ (19,363)</u> | <u>\$ 62,440</u> | <u>\$ 66,448</u>                    | <u>\$ 4,008</u>               |
| Budget/GAAP Reconciliation:                    |                    |                  |                                     |                               |
| Net change in fund balance, budget basis       |                    |                  | \$ (41,747)                         |                               |
| To adjust revenues for accruals                |                    |                  | (697)                               |                               |
| To adjust expenditures for accruals            |                    |                  | <u>1,433</u>                        |                               |
| Net change in fund balance, GAAP basis         |                    |                  | <u>\$ (41,011)</u>                  |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL CAPITAL PROJECT FUND  
 CUMULATIVE BRIDGE (1135)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |              | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|--------------|-------------------------------------|-------------------------------|
|  | Original         | Final        |                                     |                               |
| Revenue:                                       |                  |              |                                     |                               |
| Taxes  | \$ 939,381       | \$ 1,056,037 | \$ 1,056,037                        | \$ -                          |
| Intergovernmental receipts                     | 1,250            | 635          | 635                                 | -                             |
| Total revenues                                 | 940,631          | 1,056,672    | 1,056,672                           | -                             |
| Expenditures:                                  |                  |              |                                     |                               |
| Current:                                       |                  |              |                                     |                               |
| Highways and streets                           | 888,500          | 1,267,705    | 578,052                             | 689,653                       |
| Total expenditures                             | 888,500          | 1,267,705    | 578,052                             | 689,653                       |
| Excess of revenue<br>(under) over expenditures | 52,131           | (211,033)    | 478,620                             | 689,653                       |
| Net change in fund balance                     | 52,131           | (211,033)    | 478,620                             | 689,653                       |
| Fund Balances - Beginning of year              | 1,650,303        | 1,650,303    | 1,650,303                           | -                             |
| Fund Balances - End of year                    | \$ 1,702,434     | \$ 1,439,270 | \$ 2,128,923                        | \$ 689,653                    |
| <br>Budget/GAAP Reconciliation:                |                  |              |                                     |                               |
| Net change in fund balance, budget basis       |                  |              | \$ 478,620                          |                               |
| To adjust revenues for accruals                |                  |              | (21,798)                            |                               |
| To adjust expenditures for accruals            |                  |              | 218,007                             |                               |
| Net change in fund balance, GAAP basis         |                  |              | \$ 674,829                          |                               |

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REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR CAPITAL PROJECT FUND  
 CUMULATIVE CAPITAL DEVELOPMENT (1138)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts    |                     | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|---------------------|---------------------|-------------------------------------|-------------------------------|
|  | Original            | Final               |                                     |                               |
| Revenue:                                       |                     |                     |                                     |                               |
| Taxes  | \$ 3,298,000        | \$ 3,701,746        | \$ 3,701,746                        | \$ -                          |
| Other revenue                                  | 6,000               | 7,071               | 3,105                               | (3,966)                       |
| Total revenues                                 | <u>3,304,000</u>    | <u>3,708,817</u>    | <u>3,704,851</u>                    | <u>(3,966)</u>                |
| Expenditures:                                  |                     |                     |                                     |                               |
| Current:                                       |                     |                     |                                     |                               |
| General government                             | 3,097,194           | 3,680,733           | 3,640,041                           | 40,692                        |
| Public safety                                  | 161,600             | 161,600             | 160,372                             | 1,228                         |
| Culture and recreation                         | 79,235              | 79,235              | 79,235                              | -                             |
| Total expenditures                             | <u>3,338,029</u>    | <u>3,921,568</u>    | <u>3,879,648</u>                    | <u>41,920</u>                 |
| Excess of revenue<br>(under) over expenditures | <u>(34,029)</u>     | <u>(212,751)</u>    | <u>(174,797)</u>                    | <u>37,954</u>                 |
| Net change in fund balance                     | (34,029)            | (212,751)           | (174,797)                           | 37,954                        |
| Fund Balances - Beginning of year              | <u>1,343,148</u>    | <u>1,343,148</u>    | <u>1,343,148</u>                    | <u>-</u>                      |
| Fund Balances - End of year                    | <u>\$ 1,309,119</u> | <u>\$ 1,130,397</u> | <u>\$ 1,168,351</u>                 | <u>\$ 37,954</u>              |
| Budget/GAAP Reconciliation:                    |                     |                     |                                     |                               |
| Net change in fund balance, budget basis       |                     |                     | \$ (174,797)                        |                               |
| To adjust revenues for accruals                |                     |                     | (12,228)                            |                               |
| To adjust expenditures for accruals            |                     |                     | <u>193,930</u>                      |                               |
| Net change in fund balance, GAAP basis         |                     |                     | <u>\$ 6,905</u>                     |                               |

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REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 DRUG FREE COMMUNITY (1148)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |           | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-----------|-------------------------------------|-------------------------------|
|  | Original         | Final     |                                     |                               |
| Revenue:                                       |                  |           |                                     |                               |
| Charges for services                           | \$ -             | \$ 95,000 | \$ 90,087                           | \$ (4,913)                    |
| Total revenues                                 | -                | 95,000    | 90,087                              | (4,913)                       |
| Expenditures:                                  |                  |           |                                     |                               |
| General government                             | -                | 124,716   | 124,716                             | -                             |
| Total expenditures                             | -                | 124,716   | 124,716                             | -                             |
| Excess of revenue<br>(under) over expenditures | -                | (29,716)  | (34,629)                            | (4,913)                       |
| Net change in fund balance                     | -                | (29,716)  | (34,629)                            | (4,913)                       |
| Fund Balances - Beginning of year              | 124,716          | 124,716   | 124,716                             | -                             |
| Fund Balances - End of year                    | \$ 124,716       | \$ 95,000 | \$ 90,087                           | \$ (4,913)                    |
| Budget/GAAP Reconciliation:                    |                  |           |                                     |                               |
| Net change in fund balance, budget basis       |                  |           | \$ (34,629)                         |                               |
| To adjust revenues for accruals                |                  |           | (5,352)                             |                               |
| To adjust expenditures for accruals            |                  |           | -                                   |                               |
| Net change in fund balance, GAAP basis         |                  |           | \$ (39,981)                         |                               |

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REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 FIREARMS TRAINING & POLICE EDUCATION (1156)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Charges for services                           | \$ -             | \$ 67,595  | \$ 67,594                           | \$ (1)                        |
| Other revenue                                  | 70,000           | 10,000     | 1,766                               | (8,234)                       |
| Total revenues                                 | 70,000           | 77,595     | 69,360                              | (8,235)                       |
| Expenditures:                                  |                  |            |                                     |                               |
| Public safety                                  | 86,650           | 112,205    | 107,491                             | 4,714                         |
| Total expenditures                             | 86,650           | 112,205    | 107,491                             | 4,714                         |
| Excess of revenue<br>(under) over expenditures | (16,650)         | (34,610)   | (38,131)                            | (3,521)                       |
| Net change in fund balance                     | (16,650)         | (34,610)   | (38,131)                            | (3,521)                       |
| Fund Balances - Beginning of year              | 213,229          | 213,229    | 213,229                             | -                             |
| Fund Balances - End of year                    | \$ 196,579       | \$ 178,619 | \$ 175,098                          | \$ (3,521)                    |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ (38,131)                         |                               |
| To adjust revenues for accruals                |                  |            | (2,327)                             |                               |
| To adjust expenditures for accruals            |                  |            | 21,871                              |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ (18,587)                         |                               |

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REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 BUILDING DEPARTMENT SURPLUS (1162)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |                  | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------------|-------------------------------------|-------------------------------|
|  | Original         | Final            |                                     |                               |
| Revenue:                                       |                  |                  |                                     |                               |
| Charges for services                           | -                | 551,956          | 551,956                             | -                             |
| Total revenues                                 | -                | 551,956          | 551,956                             | -                             |
| Expenditures:                                  |                  |                  |                                     |                               |
| General government                             | -                | 492,190          | 273,768                             | 218,422                       |
| Total expenditures                             | -                | 492,190          | 273,768                             | 218,422                       |
| Excess of revenue<br>(under) over expenditures | -                | 59,766           | 278,188                             | 218,422                       |
| Net change in fund balance                     | -                | 59,766           | 278,188                             | 218,422                       |
| Fund Balances - Beginning of year              | -                | -                | -                                   | -                             |
| Fund Balances - End of year                    | <u>\$ -</u>      | <u>\$ 59,766</u> | <u>\$ 278,188</u>                   | <u>\$ 218,422</u>             |

|  |                   |
|--|-------------------|
| Budget/GAAP Reconciliation:              |                   |
| Net change in fund balance, budget basis | \$ 278,188        |
| To adjust revenues for accruals          | (2,585)           |
| To adjust expenditures for accruals      | <u>80,665</u>     |
| Net change in fund balance, GAAP basis   | <u>\$ 356,268</u> |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR CAPITAL PROJECT FUND  
 LOCAL ROADS AND STREETS (1169)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts    |                   | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|---------------------|-------------------|-------------------------------------|-------------------------------|
|  | Original            | Final             |                                     |                               |
| <b>Revenue:</b>                                |                     |                   |                                     |                               |
| Intergovernmental receipts                     | \$ 3,800,000        | \$ 4,009,816      | \$ 4,009,816                        | \$ -                          |
| Charges for services                           | -                   | 576,720           | 576,720                             | -                             |
| Other revenue                                  | -                   | 26,400            | 3,000                               | (23,400)                      |
| <b>Total revenues</b>                          | <b>3,800,000</b>    | <b>4,612,936</b>  | <b>4,589,536</b>                    | <b>(23,400)</b>               |
| <b>Expenditures:</b>                           |                     |                   |                                     |                               |
| <b>Current:</b>                                |                     |                   |                                     |                               |
| Highways and streets                           | 4,922,100           | 11,721,043        | 11,282,579                          | 438,464                       |
| <b>Total expenditures</b>                      | <b>4,922,100</b>    | <b>11,721,043</b> | <b>11,282,579</b>                   | <b>438,464</b>                |
| Excess of revenue<br>(under) over expenditures | (1,122,100)         | (7,108,107)       | (6,693,043)                         | 415,064                       |
| Net change in fund balance                     | (1,122,100)         | (7,108,107)       | (6,693,043)                         | 415,064                       |
| Fund Balances - Beginning of year              | 7,533,191           | 7,533,191         | 7,533,191                           | -                             |
| Fund Balances - End of year                    | <u>\$ 6,411,091</u> | <u>\$ 425,084</u> | <u>\$ 840,148</u>                   | <u>\$ 415,064</u>             |
| <b>Budget/GAAP Reconciliation:</b>             |                     |                   |                                     |                               |
| Net change in fund balance, budget basis       |                     |                   | \$ (6,693,043)                      |                               |
| To adjust revenues for accruals                |                     |                   | (539)                               |                               |
| To adjust expenditures for accruals            |                     |                   | <u>8,630,283</u>                    |                               |
| Net change in fund balance, GAAP basis         |                     |                   | <u>\$ 1,936,701</u>                 |                               |

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REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR CAPITAL PROJECT FUND  
 MAJOR CUMULATIVE BRIDGE (1171)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |              | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|--------------|-------------------------------------|-------------------------------|
|  | Original         | Final        |                                     |                               |
| Revenue:                                       |                  |              |                                     |                               |
| Taxes  | \$ 3,291,000     | \$ 3,701,860 | \$ 3,701,746                        | \$ (114)                      |
| Total revenues                                 | 3,291,000        | 3,701,860    | 3,701,746                           | (114)                         |
| Expenditures:                                  |                  |              |                                     |                               |
| Current:                                       |                  |              |                                     |                               |
| Highways and streets                           | 3,630,550        | 4,366,596    | 1,270,169                           | 3,096,427                     |
| Total expenditures                             | 3,630,550        | 4,366,596    | 1,270,169                           | 3,096,427                     |
| Excess of revenue<br>(under) over expenditures | (339,550)        | (664,736)    | 2,431,577                           | 3,096,313                     |
| Net change in fund balance                     | (339,550)        | (664,736)    | 2,431,577                           | 3,096,313                     |
| Fund Balances - Beginning of year              | 5,910,940        | 5,910,940    | 5,910,940                           | -                             |
| Fund Balances - End of year                    | \$ 5,571,390     | \$ 5,246,204 | \$ 8,342,517                        | \$ 3,096,313                  |
| Budget/GAAP Reconciliation:                    |                  |              |                                     |                               |
| Net change in fund balance, budget basis       |                  |              | \$ 2,431,577                        |                               |
| To adjust revenues for accruals                |                  |              | (82,554)                            |                               |
| To adjust expenditures for accruals            |                  |              | 606,742                             |                               |
| Net change in fund balance, GAAP basis         |                  |              | \$ 2,955,765                        |                               |

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REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 COUNTY HEALTH (1159)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts    |                     | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|---------------------|---------------------|-------------------------------------|-------------------------------|
|  | Original            | Final               |                                     |                               |
| Revenue:                                       |                     |                     |                                     |                               |
| Taxes  | \$ 2,106,000        | \$ 2,102,110        | \$ 2,101,060                        | \$ (1,050)                    |
| Intergovernmental receipts                     | 125,000             | 774,063             | 735,114                             | (38,949)                      |
| Charges for services                           | 1,675,000           | 1,795,162           | 1,760,698                           | (34,464)                      |
| Other revenue                                  | -                   | 10,608              | 12,276                              | 1,668                         |
|  | <u>3,906,000</u>    | <u>4,681,943</u>    | <u>4,609,148</u>                    | <u>(72,795)</u>               |
| Expenditures:                                  |                     |                     |                                     |                               |
| Health and welfare                             | <u>4,350,737</u>    | <u>4,501,932</u>    | <u>4,053,971</u>                    | <u>447,961</u>                |
| Total expenditures                             | <u>4,350,737</u>    | <u>4,501,932</u>    | <u>4,053,971</u>                    | <u>447,961</u>                |
| Excess of revenue<br>(under) over expenditures | <u>(444,737)</u>    | <u>180,011</u>      | <u>555,177</u>                      | <u>375,166</u>                |
| Net change in fund balance                     | (444,737)           | 180,011             | 555,177                             | 375,166                       |
| Fund Balances - Beginning of year              | <u>3,733,060</u>    | <u>3,733,060</u>    | <u>3,733,060</u>                    | <u>-</u>                      |
| Fund Balances - End of year                    | <u>\$ 3,288,323</u> | <u>\$ 3,913,071</u> | <u>\$ 4,288,237</u>                 | <u>\$ 375,166</u>             |
| Budget/GAAP Reconciliation:                    |                     |                     |                                     |                               |
| Net change in fund balance, budget basis       |                     |                     | \$ 555,177                          |                               |
| To adjust revenues for accruals                |                     |                     | (32,995)                            |                               |
| To adjust expenditures for accruals            |                     |                     | (10,827)                            |                               |
| Net change in fund balance, GAAP basis         |                     |                     | <u>\$ 511,355</u>                   |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR CAPITAL PROJECT FUND  
 LOCAL MAJOR MOVES CONSTRUCTION (1172)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |              | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|--------------|-------------------------------------|-------------------------------|
|  | Original         | Final        |                                     |                               |
| Revenue:                                       |                  |              |                                     |                               |
| Other revenue                                  | \$ 325,000       | \$ 50,000    | \$ -                                | \$ (50,000)                   |
| Total revenues                                 | 325,000          | 50,000       | -                                   | (50,000)                      |
| Expenditures:                                  |                  |              |                                     |                               |
| Current:                                       |                  |              |                                     |                               |
| Highways and streets                           | 325,000          | 688,524      | 417,744                             | 270,780                       |
| Total expenditures                             | 325,000          | 688,524      | 417,744                             | 270,780                       |
| Excess of revenue<br>(under) over expenditures | -                | (638,524)    | (417,744)                           | 220,780                       |
| Net change in fund balance                     | -                | (638,524)    | (417,744)                           | 220,780                       |
| Fund Balances - Beginning of year              | 363,898          | 363,898      | 363,898                             | -                             |
| Fund Balances - End of year                    | \$ 363,898       | \$ (274,626) | \$ (53,846)                         | \$ 220,780                    |
| Budget/GAAP Reconciliation:                    |                  |              |                                     |                               |
| Net change in fund balance, budget basis       |                  |              | \$ (417,744)                        |                               |
| To adjust revenues for accruals                |                  |              | (1,378)                             |                               |
| To adjust expenditures for accruals            |                  |              | 212,157                             |                               |
| Net change in fund balance, GAAP basis         |                  |              | \$ (206,965)                        |                               |

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REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 COUNTY MISDEMEANANT FUND (1175)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Intergovernmental receipts                     | \$ 177,919       | \$ 166,936 | \$ 166,936                          | \$ -                          |
| Total revenues                                 | 177,919          | 166,936    | 166,936                             | -                             |
| Expenditures:                                  |                  |            |                                     |                               |
| Public safety                                  | 156,000          | 156,000    | 155,067                             | 933                           |
| Total expenditures                             | 156,000          | 156,000    | 155,067                             | 933                           |
| Excess of revenue<br>(under) over expenditures | 21,919           | 10,936     | 11,869                              | 933                           |
| Net change in fund balance                     | 21,919           | 10,936     | 11,869                              | 933                           |
| Fund Balances - Beginning of year              | 300,580          | 300,580    | 300,580                             | -                             |
| Fund Balances - End of year                    | \$ 322,499       | \$ 311,516 | \$ 312,449                          | \$ 933                        |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ 11,869                           |                               |
| To adjust revenues for accruals                |                  |            | (2,903)                             |                               |
| To adjust expenditures for accruals            |                  |            | -                                   |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ 8,966                            |                               |

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REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 COUNTY HIGHWAY (1173/1176)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts  |                    | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|-------------------|--------------------|-------------------------------------|-------------------------------|
|  | Original          | Final              |                                     |                               |
| Revenue:                                       |                   |                    |                                     |                               |
| Intergovernmental receipts                     | \$ 3,900,000      | \$ 5,536,261       | \$ 5,536,261                        | \$ -                          |
| Charges for services                           | 3,340,000         | 1,598,791          | 1,520,503                           | (78,288)                      |
| Other revenue                                  | 28,000            | 14,007             | 14,006                              | (1)                           |
| <b>Total revenues</b>                          | <b>7,268,000</b>  | <b>7,149,059</b>   | <b>7,070,770</b>                    | <b>(78,289)</b>               |
| Expenditures:                                  |                   |                    |                                     |                               |
| Highways and streets                           | 7,328,716         | 7,425,763          | 6,886,314                           | 539,449                       |
| <b>Total expenditures</b>                      | <b>7,328,716</b>  | <b>7,425,763</b>   | <b>6,886,314</b>                    | <b>539,449</b>                |
| Excess of revenue<br>(under) over expenditures | (60,716)          | (276,704)          | 184,456                             | 461,160                       |
| Net change in fund balance                     | (60,716)          | (276,704)          | 184,456                             | 461,160                       |
| Fund Balances - Beginning of year              | 250,578           | 250,578            | 250,578                             | -                             |
| Fund Balances - End of year                    | <u>\$ 189,862</u> | <u>\$ (26,126)</u> | <u>\$ 435,034</u>                   | <u>\$ 461,160</u>             |
| Budget/GAAP Reconciliation:                    |                   |                    |                                     |                               |
| Net change in fund balance, budget basis       |                   |                    | \$ 184,456                          |                               |
| To adjust revenues for accruals                |                   |                    | 3,930,838                           |                               |
| To adjust expenditures for accruals            |                   |                    | <u>(1,124,393)</u>                  |                               |
| Net change in fund balance, GAAP basis         |                   |                    | <u>\$ 2,990,901</u>                 |                               |

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REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 OMITTED PROPERTY TAX AUDITS (1177)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |           | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-----------|-------------------------------------|-------------------------------|
|  | Original         | Final     |                                     |                               |
| Revenue:                                       |                  |           |                                     |                               |
| Taxes  | \$ 25,000        | \$ 1,123  | \$ 1,123                            | \$ -                          |
| Total revenues                                 | 25,000           | 1,123     | 1,123                               | -                             |
| Expenditures:                                  |                  |           |                                     |                               |
| General government                             | 25,000           | 25,000    | 124,198                             | (99,198)                      |
| Total expenditures                             | 25,000           | 25,000    | 124,198                             | (99,198)                      |
| Excess of revenue<br>(under) over expenditures | -                | (23,877)  | (123,075)                           | (99,198)                      |
| Net change in fund balance                     | -                | (23,877)  | (123,075)                           | (99,198)                      |
| Fund Balances - Beginning of year              | 123,075          | 123,075   | 123,075                             | -                             |
| Fund Balances - End of year                    | \$ 123,075       | \$ 99,198 | \$ -                                | \$ (99,198)                   |
| Budget/GAAP Reconciliation:                    |                  |           |                                     |                               |
| Net change in fund balance, budget basis       |                  |           | \$ (123,075)                        |                               |
| To adjust revenues for accruals                |                  |           | -                                   |                               |
| To adjust expenditures for accruals            |                  |           | 1,624                               |                               |
| Net change in fund balance, GAAP basis         |                  |           | \$ (121,451)                        |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 PARK NONREVERTING OPERATING (1179)  
 NON-MAJOR SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Charges for services                           | \$ 325,000       | \$ 364,000 | \$ 339,139                          | \$ (24,861)                   |
| Total revenues                                 | 325,000          | 364,000    | 339,139                             | (24,861)                      |
| Expenditures:                                  |                  |            |                                     |                               |
| Culture and recreation                         | 66,855           | 430,482    | 310,233                             | 120,249                       |
| Total expenditures                             | 66,855           | 430,482    | 310,233                             | 120,249                       |
| Excess of revenue<br>(under) over expenditures | 258,145          | (66,482)   | 28,906                              | 95,388                        |
| Net change in fund balance                     | 258,145          | (66,482)   | 28,906                              | 95,388                        |
| Fund Balances - Beginning of year              | 569,219          | 569,219    | 569,219                             | -                             |
| Fund Balances - End of year                    | \$ 827,364       | \$ 502,737 | \$ 598,125                          | \$ 95,388                     |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ 28,906                           |                               |
| To adjust revenues for accruals                |                  |            | (17,765)                            |                               |
| To adjust expenditures for accruals            |                  |            | 21,778                              |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ 32,919                           |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 PLAT BOOK MAINTENANCE (1181)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Charges for services                           | \$ 125,000       | \$ 108,375 | \$ 109,655                          | \$ 1,280                      |
| Total revenues                                 | 125,000          | 108,375    | 109,655                             | 1,280                         |
| Expenditures:                                  |                  |            |                                     |                               |
| General government                             | 132,786          | 132,786    | 124,630                             | 8,156                         |
| Total expenditures                             | 132,786          | 132,786    | 124,630                             | 8,156                         |
| Excess of revenue<br>(under) over expenditures | (7,786)          | (24,411)   | (14,975)                            | 9,436                         |
| Net change in fund balance                     | (7,786)          | (24,411)   | (14,975)                            | 9,436                         |
| Fund Balances - Beginning of year              | 294,027          | 294,027    | 294,027                             | -                             |
| Fund Balances - End of year                    | \$ 286,241       | \$ 269,616 | \$ 279,052                          | \$ 9,436                      |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ (14,975)                         |                               |
| To adjust revenues for accruals                |                  |            | (2,447)                             |                               |
| To adjust expenditures for accruals            |                  |            | 221                                 |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ (17,201)                         |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 CUMULATIVE REASSESSMENT (1188)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |              | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|--------------|-------------------------------------|-------------------------------|
|  | Original         | Final        |                                     |                               |
| Revenue:                                       |                  |              |                                     |                               |
| Taxes  | \$ 1,680,000     | \$ 1,682,375 | \$ 1,679,242                        | \$ (3,133)                    |
| Other revenue                                  | 15,000           | 95,586       | 95,586                              | -                             |
| Total revenues                                 | 1,695,000        | 1,777,961    | 1,774,828                           | (3,133)                       |
| Expenditures:                                  |                  |              |                                     |                               |
| General government                             | 1,759,892        | 1,812,408    | 1,243,844                           | 568,564                       |
| Total expenditures                             | 1,759,892        | 1,812,408    | 1,243,844                           | 568,564                       |
| Excess of revenue<br>(under) over expenditures | (64,892)         | (34,447)     | 530,984                             | 565,431                       |
| Net change in fund balance                     | (64,892)         | (34,447)     | 530,984                             | 565,431                       |
| Fund Balances - Beginning of year              | 1,887,102        | 1,887,102    | 1,887,102                           | -                             |
| Fund Balances - End of year                    | \$ 1,822,210     | \$ 1,852,655 | \$ 2,418,086                        | \$ 565,431                    |
| Budget/GAAP Reconciliation:                    |                  |              |                                     |                               |
| Net change in fund balance, budget basis       |                  |              | \$ 530,984                          |                               |
| To adjust revenues for accruals                |                  |              | (46,374)                            |                               |
| To adjust expenditures for accruals            |                  |              | (281,901)                           |                               |
| Net change in fund balance, GAAP basis         |                  |              | \$ 202,709                          |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 RECORDER PERPETUATION (1189)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |              | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|--------------|-------------------------------------|-------------------------------|
|  | Original         | Final        |                                     |                               |
| Revenue:                                       |                  |              |                                     |                               |
| Charges for services                           | \$ 583,000       | \$ 494,705   | \$ 494,705                          | \$ -                          |
| Total revenues                                 | 583,000          | 494,705      | 494,705                             | -                             |
| Expenditures:                                  |                  |              |                                     |                               |
| General government                             | 301,831          | 305,114      | 525,142                             | (220,028)                     |
| Total expenditures                             | 301,831          | 305,114      | 525,142                             | (220,028)                     |
| Excess of revenue<br>(under) over expenditures | 281,169          | 189,591      | (30,437)                            | (220,028)                     |
| Net change in fund balance                     | 281,169          | 189,591      | (30,437)                            | (220,028)                     |
| Fund Balances - Beginning of year              | 2,141,089        | 2,141,089    | 2,141,089                           | -                             |
| Fund Balances - End of year                    | \$ 2,422,258     | \$ 2,330,680 | \$ 2,110,652                        | \$ (220,028)                  |
| Budget/GAAP Reconciliation:                    |                  |              |                                     |                               |
| Net change in fund balance, budget basis       |                  |              | \$ (30,437)                         |                               |
| To adjust revenues for accruals                |                  |              | (25,387)                            |                               |
| To adjust expenditures for accruals            |                  |              | 3,449                               |                               |
| Net change in fund balance, GAAP basis         |                  |              | \$ (52,375)                         |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 CUSTODIAL FUND  
 CO-POLICE PENSION (1193)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts       | Variance With<br>Final Budget |
|--|------------------|------------|----------------------|-------------------------------|
|  | Original         | Final      | (Budgetary<br>Basis) |                               |
| Revenue:                                       |                  |            |                      |                               |
| Charges for services                           | \$ 376,600       | \$ 368,996 | \$ 318,719           | \$ (50,277)                   |
| Other revenue                                  | 13,000           | 1,999      | 1,999                | -                             |
| Total revenues                                 | 389,600          | 370,995    | 320,718              | (50,277)                      |
| Expenditures:                                  |                  |            |                      |                               |
| Public safety                                  | 350,000          | 350,000    | 350,000              | -                             |
| Total expenditures                             | 350,000          | 350,000    | 350,000              | -                             |
| Excess of revenue<br>(under) over expenditures | 39,600           | 20,995     | (29,282)             | (50,277)                      |
| Net change in fund balance                     | 39,600           | 20,995     | (29,282)             | (50,277)                      |
| Fund Balances - Beginning of year              | 40,560           | 40,560     | 40,560               | -                             |
| Fund Balances - End of year                    | \$ 80,160        | \$ 61,555  | \$ 11,278            | \$ (50,277)                   |
| Budget/GAAP Reconciliation:                    |                  |            |                      |                               |
| Net change in fund balance, budget basis       |                  |            | \$ (29,282)          |                               |
| To adjust revenues for accruals                |                  |            | (5,364)              |                               |
| To adjust expenditures for accruals            |                  |            | 34,646               |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ -                 |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 SURVEYOR'S CORNER (1202)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Charges for services                           | \$ 200,000       | \$ 186,540 | \$ 152,590                          | \$ (33,950)                   |
| Total revenues                                 | 200,000          | 186,540    | 152,590                             | (33,950)                      |
| Expenditures:                                  |                  |            |                                     |                               |
| General government                             | 216,659          | 300,945    | 217,636                             | 83,309                        |
| Total expenditures                             | 216,659          | 300,945    | 217,636                             | 83,309                        |
| Excess of revenue<br>(under) over expenditures | (16,659)         | (114,405)  | (65,046)                            | 49,359                        |
| Net change in fund balance                     | (16,659)         | (114,405)  | (65,046)                            | 49,359                        |
| Fund Balances - Beginning of year              | 419,018          | 419,018    | 419,018                             | -                             |
| Fund Balances - End of year                    | \$ 402,359       | \$ 304,613 | \$ 353,972                          | \$ 49,359                     |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ (65,046)                         |                               |
| To adjust revenues for accruals                |                  |            | (5,270)                             |                               |
| To adjust expenditures for accruals            |                  |            | 101,590                             |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ 31,274                           |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULES**  
**NON-MAJOR SPECIAL REVENUE FUND**  
**GAL/CASA PROGRAM (1213)**  
**YEAR ENDED DECEMBER 31, 2023**

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Intergovernmental receipts                     | \$ 138,520       | \$ 205,488 | \$ 205,198                          | \$ (290)                      |
| Other revenue                                  | 800              | 800        | 800                                 | -                             |
| Total revenues                                 | 139,320          | 206,288    | 205,998                             | (290)                         |
| Expenditures:                                  |                  |            |                                     |                               |
| General government                             | 263,583          | 263,583    | 182,569                             | 81,014                        |
| Total expenditures                             | 263,583          | 263,583    | 182,569                             | 81,014                        |
| Excess of revenue<br>(under) over expenditures | (124,263)        | (57,295)   | 23,429                              | 80,724                        |
| Net change in fund balance                     | (124,263)        | (57,295)   | 23,429                              | 80,724                        |
| Fund Balances - Beginning of year              | 460,253          | 460,253    | 460,253                             | -                             |
| Fund Balances - End of year                    | \$ 335,990       | \$ 402,958 | \$ 483,682                          | \$ 80,724                     |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ 23,429                           |                               |
| To adjust revenues for accruals                |                  |            | (4,509)                             |                               |
| To adjust expenditures for accruals            |                  |            | (1,083)                             |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ 17,837                           |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 INELIGIBLE DEDUCTIONS (1216)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |           | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-----------|-------------------------------------|-------------------------------|
|  | Original         | Final     |                                     |                               |
| Revenue:                                       |                  |           |                                     |                               |
| Other revenue                                  | \$ 20,000        | \$ 58,003 | \$ 58,003                           | \$ -                          |
| Total revenues                                 | 20,000           | 58,003    | 58,003                              | -                             |
| Expenditures:                                  |                  |           |                                     |                               |
| General government                             | 8,000            | 8,000     | 7,178                               | 822                           |
| Total expenditures                             | 8,000            | 8,000     | 7,178                               | 822                           |
| Excess of revenue<br>(under) over expenditures | 12,000           | 50,003    | 50,825                              | 822                           |
| Net change in fund balance                     | 12,000           | 50,003    | 50,825                              | 822                           |
| Fund Balances - Beginning of year              | 10,318           | 10,318    | 10,318                              | -                             |
| Fund Balances - End of year                    | \$ 22,318        | \$ 60,321 | \$ 61,143                           | \$ 822                        |
| Budget/GAAP Reconciliation:                    |                  |           |                                     |                               |
| Net change in fund balance, budget basis       |                  |           | \$ 50,825                           |                               |
| To adjust revenues for accruals                |                  |           | (568)                               |                               |
| To adjust expenditures for accruals            |                  |           | 1,358                               |                               |
| Net change in fund balance, GAAP basis         |                  |           | \$ 51,615                           |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULES**  
**NON-MAJOR SPECIAL REVENUE FUND**  
**COUNTY ELECTED OFFICIALS TRAINING (1217)**  
**YEAR ENDED DECEMBER 31, 2023**

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Charges for services                           | \$ 45,000        | \$ 30,518  | \$ 30,518                           | \$ -                          |
| Total revenues                                 | 45,000           | 30,518     | 30,518                              | -                             |
| Expenditures:                                  |                  |            |                                     |                               |
| General government                             | 69,100           | 89,100     | 64,962                              | 24,138                        |
| Total expenditures                             | 69,100           | 89,100     | 64,962                              | 24,138                        |
| Excess of revenue<br>(under) over expenditures | (24,100)         | (58,582)   | (34,444)                            | 24,138                        |
| Net change in fund balance                     | (24,100)         | (58,582)   | (34,444)                            | 24,138                        |
| Fund Balances - Beginning of year              | 277,552          | 277,552    | 277,552                             | -                             |
| Fund Balances - End of year                    | \$ 253,452       | \$ 218,970 | \$ 243,108                          | \$ 24,138                     |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ (34,444)                         |                               |
| To adjust revenues for accruals                |                  |            | (2,478)                             |                               |
| To adjust expenditures for accruals            |                  |            | 749                                 |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ (36,173)                         |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 PARK AND RECREATION (1219)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |              | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|--------------|-------------------------------------|-------------------------------|
|  | Original         | Final        |                                     |                               |
| Revenue:                                       |                  |              |                                     |                               |
| Taxes  | \$ 2,295,000     | \$ 2,291,974 | \$ 2,289,367                        | \$ (2,607)                    |
| Total revenues                                 | 2,295,000        | 2,291,974    | 2,289,367                           | (2,607)                       |
| Expenditures:                                  |                  |              |                                     |                               |
| Culture and recreation                         | 2,339,119        | 2,341,570    | 2,245,032                           | 96,538                        |
| Total expenditures                             | 2,339,119        | 2,341,570    | 2,245,032                           | 96,538                        |
| Excess of revenue<br>(under) over expenditures | (44,119)         | (49,596)     | 44,335                              | 93,931                        |
| Net change in fund balance                     | (44,119)         | (49,596)     | 44,335                              | 93,931                        |
| Fund Balances - Beginning of year              | 1,055,308        | 1,055,308    | 1,055,308                           | -                             |
| Fund Balances - End of year                    | \$ 1,011,189     | \$ 1,005,712 | \$ 1,099,643                        | \$ 93,931                     |
| Budget/GAAP Reconciliation:                    |                  |              |                                     |                               |
| Net change in fund balance, budget basis       |                  |              | \$ 44,335                           |                               |
| To adjust revenues for accruals                |                  |              | (8,665)                             |                               |
| To adjust expenditures for accruals            |                  |              | 7,577                               |                               |
| Net change in fund balance, GAAP basis         |                  |              | \$ 43,247                           |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 STATEWIDE 911 (1222)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts  |                     | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|-------------------|---------------------|-------------------------------------|-------------------------------|
|  | Original          | Final               |                                     |                               |
| <b>Revenue:</b>                                |                   |                     |                                     |                               |
| Intergovernmental receipts                     | \$ 2,003,278      | \$ 2,204,647        | \$ 2,204,647                        | \$ -                          |
| Other revenue                                  | 60,000            | 14,175              | 14,175                              | -                             |
| <b>Total revenues</b>                          | <u>2,063,278</u>  | <u>2,218,822</u>    | <u>2,218,822</u>                    | <u>-</u>                      |
| <b>Expenditures:</b>                           |                   |                     |                                     |                               |
| Public safety                                  | <u>2,049,825</u>  | <u>2,049,825</u>    | <u>1,781,482</u>                    | <u>268,343</u>                |
| <b>Total expenditures</b>                      | <u>2,049,825</u>  | <u>2,049,825</u>    | <u>1,781,482</u>                    | <u>268,343</u>                |
| Excess of revenue<br>(under) over expenditures | <u>13,453</u>     | <u>168,997</u>      | <u>437,340</u>                      | <u>268,343</u>                |
| Net change in fund balance                     | 13,453            | 168,997             | 437,340                             | 268,343                       |
| Fund Balances - Beginning of year              | <u>850,965</u>    | <u>850,965</u>      | <u>850,965</u>                      | <u>-</u>                      |
| Fund Balances - End of year                    | <u>\$ 864,418</u> | <u>\$ 1,019,962</u> | <u>\$ 1,288,305</u>                 | <u>\$ 268,343</u>             |
| <b>Budget/GAAP Reconciliation:</b>             |                   |                     |                                     |                               |
| Net change in fund balance, budget basis       |                   |                     | \$ 437,340                          |                               |
| To adjust revenues for accruals                |                   |                     | (23,140)                            |                               |
| To adjust expenditures for accruals            |                   |                     | <u>(26,545)</u>                     |                               |
| Net change in fund balance, GAAP basis         |                   |                     | <u>\$ 387,655</u>                   |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULES**  
**NON-MAJOR SPECIAL REVENUE FUND**  
**OPIOID RESTRICTED (1237)**  
**YEAR ENDED DECEMBER 31, 2023**

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Other revenue                                  | \$ -             | \$ 126,381 | \$ 126,381                          | \$ -                          |
| Total revenues                                 | -                | 126,381    | 126,381                             | -                             |
| Expenditures:                                  |                  |            |                                     |                               |
| Health and welfare                             | -                | 502,356    | 502,335                             | 21                            |
| Total expenditures                             | -                | 502,356    | 502,335                             | 21                            |
| Excess of revenue<br>(under) over expenditures | -                | (375,975)  | (375,954)                           | 21                            |
| Net change in fund balance                     | -                | (375,975)  | (375,954)                           | 21                            |
| Fund Balances - Beginning of year              | 502,357          | 502,357    | 502,357                             | -                             |
| Fund Balances - End of year                    | \$ 502,357       | \$ 126,382 | \$ 126,403                          | \$ 21                         |
|  |                  |            |                                     |                               |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ (375,954)                        |                               |
| To adjust revenues for accruals                |                  |            | (127,556)                           |                               |
| To adjust expenditures for accruals            |                  |            | (1,133,880)                         |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ (1,637,390)                      |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 OPIOID UNRESTRICTED (1238)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |           | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-----------|-------------------------------------|-------------------------------|
|  | Original         | Final     |                                     |                               |
| Revenue:                                       |                  |           |                                     |                               |
| Other revenue                                  | \$ -             | \$ 1,497  | \$ 1,497                            | \$ -                          |
| Total revenues                                 | -                | 1,497     | 1,497                               | -                             |
| Expenditures:                                  |                  |           |                                     |                               |
| Health and welfare                             | -                | 121,931   | 109,780                             | 12,151                        |
| Total expenditures                             | -                | 121,931   | 109,780                             | 12,151                        |
| Excess of revenue<br>(under) over expenditures | -                | (120,434) | (108,283)                           | 12,151                        |
| Net change in fund balance                     | -                | (120,434) | (108,283)                           | 12,151                        |
| Fund Balances - Beginning of year              | 121,931          | 121,931   | 502,357                             | (380,426)                     |
| Fund Balances - End of year                    | \$ 121,931       | \$ 1,497  | \$ 394,074                          | \$ (368,275)                  |
| Budget/GAAP Reconciliation:                    |                  |           |                                     |                               |
| Net change in fund balance, budget basis       |                  |           | \$ (108,283)                        |                               |
| To adjust revenues for accruals                |                  |           | (127)                               |                               |
| To adjust expenditures for accruals            |                  |           | (384,532)                           |                               |
| Net change in fund balance, GAAP basis         |                  |           | \$ (492,942)                        |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 ADULT PROBATION FEES (2000)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Charges for services                           | \$ 102,000       | \$ 102,000 | \$ 94,532                           | \$ (7,468)                    |
| Total revenues                                 | 102,000          | 102,000    | 94,532                              | (7,468)                       |
| Expenditures:                                  |                  |            |                                     |                               |
| General government                             | 46,000           | 104,412    | 55,187                              | 49,225                        |
| Total expenditures                             | 46,000           | 104,412    | 55,187                              | 49,225                        |
| Excess of revenue<br>(under) over expenditures | 56,000           | (2,412)    | 39,345                              | 41,757                        |
| Net change in fund balance                     | 56,000           | (2,412)    | 39,345                              | 41,757                        |
| Fund Balances - Beginning of year              | 284,638          | 284,638    | 284,638                             | -                             |
| Fund Balances - End of year                    | \$ 340,638       | \$ 282,226 | \$ 323,983                          | \$ 41,757                     |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ 39,345                           |                               |
| To adjust revenues for accruals                |                  |            | (2,561)                             |                               |
| To adjust expenditures for accruals            |                  |            | 2,044                               |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ 38,828                           |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 JUVENILE PROBATION FEES (2050)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Charges for services                           | \$ 75,000        | \$ 52,458  | \$ 52,458                           | \$ -                          |
| Total revenues                                 | 75,000           | 52,458     | 52,458                              | -                             |
| Expenditures:                                  |                  |            |                                     |                               |
| General government                             | 177,523          | 177,523    | 12,462                              | 165,061                       |
| Total expenditures                             | 177,523          | 177,523    | 12,462                              | 165,061                       |
| Excess of revenue<br>(under) over expenditures | (102,523)        | (125,065)  | 39,996                              | 165,061                       |
| Net change in fund balance                     | (102,523)        | (125,065)  | 39,996                              | 165,061                       |
| Fund Balances - Beginning of year              | 269,921          | 269,921    | 269,921                             | -                             |
| Fund Balances - End of year                    | \$ 167,398       | \$ 144,856 | \$ 309,917                          | \$ 165,061                    |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ 39,996                           |                               |
| To adjust revenues for accruals                |                  |            | (4,102)                             |                               |
| To adjust expenditures for accruals            |                  |            | 259                                 |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ 36,153                           |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 PROBLEM SOLVING COURT FEE/CSAP (2501)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |                  | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------------|-------------------------------------|-------------------------------|
|  | Original         | Final            |                                     |                               |
| Revenue:                                       |                  |                  |                                     |                               |
| Fines and forfeitures                          | \$ 12,000        | \$ 12,000        | \$ 7,850                            | \$ (4,150)                    |
| Total revenues                                 | <u>12,000</u>    | <u>12,000</u>    | <u>7,850</u>                        | <u>(4,150)</u>                |
| Expenditures:                                  |                  |                  |                                     |                               |
| General government                             | <u>18,000</u>    | <u>18,000</u>    | <u>7,988</u>                        | <u>10,012</u>                 |
| Total expenditures                             | <u>18,000</u>    | <u>18,000</u>    | <u>7,988</u>                        | <u>10,012</u>                 |
| Excess of revenue<br>(under) over expenditures | <u>(6,000)</u>   | <u>(6,000)</u>   | <u>(138)</u>                        | <u>5,862</u>                  |
| Net change in fund balance                     | (6,000)          | (6,000)          | (138)                               | 5,862                         |
| Fund Balances - Beginning of year              | <u>101,994</u>   | <u>101,994</u>   | <u>101,994</u>                      | <u>-</u>                      |
| Fund Balances - End of year                    | <u>\$ 95,994</u> | <u>\$ 95,994</u> | <u>\$ 101,856</u>                   | <u>\$ 5,862</u>               |
| Budget/GAAP Reconciliation:                    |                  |                  |                                     |                               |
| Net change in fund balance, budget basis       |                  |                  | \$ (138)                            |                               |
| To adjust revenues for accruals                |                  |                  | (1,066)                             |                               |
| To adjust expenditures for accruals            |                  |                  | <u>-</u>                            |                               |
| Net change in fund balance, GAAP basis         |                  |                  | <u>\$ (1,204)</u>                   |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 ALCOHOL & DRUG SERVICE PROGRAM (2502)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Fines and forfeitures                          | \$ 20,220        | \$ 80,000  | \$ 84,487                           | \$ 4,487                      |
| Total revenues                                 | 20,220           | 80,000     | 84,487                              | 4,487                         |
| Expenditures:                                  |                  |            |                                     |                               |
| General government                             | 141,811          | 141,811    | 130,241                             | 11,570                        |
| Total expenditures                             | 141,811          | 141,811    | 130,241                             | 11,570                        |
| Excess of revenue<br>(under) over expenditures | (121,591)        | (61,811)   | (45,754)                            | 16,057                        |
| Net change in fund balance                     | (121,591)        | (61,811)   | (45,754)                            | 16,057                        |
| Fund Balances - Beginning of year              | 232,291          | 232,291    | 232,291                             | -                             |
| Fund Balances - End of year                    | \$ 110,700       | \$ 170,480 | \$ 186,537                          | \$ 16,057                     |
| <br>Budget/GAAP Reconciliation:                |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ (45,754)                         |                               |
| To adjust revenues for accruals                |                  |            | (26,243)                            |                               |
| To adjust expenditures for accruals            |                  |            | 977                                 |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ (71,020)                         |                               |

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REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR CAPITAL PROJECT FUND  
 DRAINAGE MAINTENANCE (2700)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts    |                  | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|---------------------|------------------|-------------------------------------|-------------------------------|
|  | Original            | Final            |                                     |                               |
| Revenue:                                       |                     |                  |                                     |                               |
| Special Assessments                            | \$ -                | \$ 929,510       | \$ 929,510                          | \$ -                          |
| Charges for services                           |                     | 5,996            | 5,996                               |                               |
| Other revenue                                  | -                   | 7,948            | 7,948                               | -                             |
| Total revenues                                 | -                   | 943,454          | 943,454                             | -                             |
| Expenditures:                                  |                     |                  |                                     |                               |
| Highways and streets                           | -                   | 2,838,089        | 797,734                             | 2,040,355                     |
| Total expenditures                             | -                   | 2,838,089        | 797,734                             | 2,040,355                     |
| Excess of revenue<br>(under) over expenditures | -                   | (1,894,635)      | 145,720                             | 2,040,355                     |
| Net change in fund balance                     | -                   | (1,894,635)      | 145,720                             | 2,040,355                     |
| Fund Balances - Beginning of year              | 1,941,067           | 1,941,067        | 1,941,067                           | -                             |
| Fund Balances - End of year                    | <u>\$ 1,941,067</u> | <u>\$ 46,432</u> | <u>\$ 2,086,787</u>                 | <u>\$ 2,040,355</u>           |
| Budget/GAAP Reconciliation:                    |                     |                  |                                     |                               |
| Net change in fund balance, budget basis       |                     |                  | \$ 797,734                          |                               |
| To adjust revenues for accruals                |                     |                  | (22,554)                            |                               |
| To adjust expenditures for accruals            |                     |                  | <u>55,680</u>                       |                               |
| Net change in fund balance, GAAP basis         |                     |                  | <u>\$ 178,846</u>                   |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 PORTAGE MANOR (4019)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |                | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|----------------|-------------------------------------|-------------------------------|
|  | Original         | Final          |                                     |                               |
| Revenue:   |                  |                |                                     |                               |
| Charges for services                               | \$ 2,581,077     | \$ 1,204,912   | \$ 1,154,102                        | \$ (50,810)                   |
| Other revenue                                      | 22,000           | 15,616         | 15,594                              | (22)                          |
| <br>Total revenues                                 | 2,603,077        | 1,220,528      | 1,169,696                           | (50,832)                      |
| <br>Expenditures:                                  |                  |                |                                     |                               |
| Health and welfare                                 | 3,052,331        | 3,094,456      | 1,976,327                           | 1,118,129                     |
| <br>Total expenditures                             | 3,052,331        | 3,094,456      | 1,976,327                           | 1,118,129                     |
| <br>Excess of revenue<br>(under) over expenditures | (449,254)        | (1,873,928)    | (806,631)                           | 1,067,297                     |
| <br>Net change in fund balance                     | (449,254)        | (1,873,928)    | (806,631)                           | 1,067,297                     |
| <br>Fund Balances - Beginning of year              | 806,631          | 806,631        | 806,631                             | -                             |
| <br>Fund Balances - End of year                    | \$ 357,377       | \$ (1,067,297) | \$ -                                | \$ 1,067,297                  |
| <br>Budget/GAAP Reconciliation:                    |                  |                |                                     |                               |
| Net change in fund balance, budget basis           |                  |                | \$ (806,631)                        |                               |
| To adjust revenues for accruals                    |                  |                | (301,512)                           |                               |
| To adjust expenditures for accruals                |                  |                | 141,306                             |                               |
| <br>Net change in fund balance, GAAP basis         |                  |                | \$ (966,837)                        |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR CAPITAL PROJECT FUND  
 WYATT ECONOMIC DEV AREA #1 (4300)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Taxes  | \$ -             | \$ 21,241  | \$ 20,646                           | \$ (595)                      |
| Charges for services                           | -                | 6,903      | 6,903                               | -                             |
| Total revenues                                 | -                | 28,144     | 27,549                              | (595)                         |
| Expenditures:                                  |                  |            |                                     |                               |
| Economic development                           | -                | 157,893    | 111,060                             | 46,833                        |
| Total expenditures                             | -                | 157,893    | 111,060                             | 46,833                        |
| Excess of revenue<br>(under) over expenditures | -                | (129,749)  | (83,511)                            | 46,238                        |
| Net change in fund balance                     | -                | (129,749)  | (83,511)                            | 46,238                        |
| Fund Balances - Beginning of year              | 352,253          | 352,253    | 352,253                             | -                             |
| Fund Balances - End of year                    | \$ 352,253       | \$ 222,504 | \$ 268,742                          | \$ 46,238                     |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ (83,511)                         |                               |
| To adjust revenues for accruals                |                  |            | (3,389)                             |                               |
| To adjust expenditures for accruals            |                  |            | 97,894                              |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ 10,994                           |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR CAPITAL PROJECT FUND  
 NEW CARLISLE DEVELOPMENT AA #2 (4301)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |              | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|--------------|-------------------------------------|-------------------------------|
|  | Original         | Final        |                                     |                               |
| Revenue:                                       |                  |              |                                     |                               |
| Taxes  | \$ -             | \$ 2,576,270 | \$ 2,227,265                        | \$ (349,005)                  |
| Charges for services                           | -                | 12,919       | 12,919                              | -                             |
| Total revenues                                 | -                | 2,589,189    | 2,240,184                           | (349,005)                     |
| Expenditures:                                  |                  |              |                                     |                               |
| Economic development                           | -                | 4,842,130    | 3,719,893                           | 1,122,237                     |
| Total expenditures                             | -                | 4,842,130    | 3,719,893                           | 1,122,237                     |
| Excess of revenue<br>(under) over expenditures | -                | (2,252,941)  | (1,479,709)                         | 773,232                       |
| Other financing sources (uses):                |                  |              |                                     |                               |
| Transfers in                                   | -                | 40,000       | -                                   | (40,000)                      |
| Transfers out                                  | -                | (3,070,938)  | (3,070,938)                         | -                             |
| Total other financing sources (uses)           | -                | (3,030,938)  | (3,070,938)                         | (40,000)                      |
| Net change in fund balance                     | -                | (5,283,879)  | (4,550,647)                         | 733,232                       |
| Fund Balances - Beginning of year              | 4,924,240        | 4,924,240    | 4,924,240                           | -                             |
| Fund Balances - End of year                    | \$ 4,924,240     | \$ (359,639) | \$ 373,593                          | \$ 733,232                    |
| Budget/GAAP Reconciliation:                    |                  |              |                                     |                               |
| Net change in fund balance, budget basis       |                  |              | \$ (4,550,647)                      |                               |
| To adjust revenues for accruals                |                  |              | (20,550)                            |                               |
| To adjust expenditures for accruals            |                  |              | 1,400,981                           |                               |
| Net change in fund balance, GAAP basis         |                  |              | \$ (3,170,216)                      |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR CAPITAL PROJECT FUND  
 NEW CARLISLE DEVELOPMENT AA #1 (4302)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |              | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|--------------|-------------------------------------|-------------------------------|
|  | Original         | Final        |                                     |                               |
| Revenue:                                       |                  |              |                                     |                               |
| Taxes  | \$ -             | \$ 2,383,156 | \$ 2,383,156                        | \$ -                          |
| Charges for services                           | -                | 300,000      | 300,000                             | -                             |
| Other revenue                                  | -                | 269,130      | 269,126                             | (4)                           |
|  | -                | 2,952,286    | 2,952,282                           | (4)                           |
| Total revenues                                 | -                | 2,952,286    | 2,952,282                           | (4)                           |
| Expenditures:                                  |                  |              |                                     |                               |
| Economic development                           | -                | 5,347,883    | 5,143,644                           | 204,239                       |
|  | -                | 5,347,883    | 5,143,644                           | 204,239                       |
| Total expenditures                             | -                | 5,347,883    | 5,143,644                           | 204,239                       |
| Excess of revenue<br>(under) over expenditures | -                | (2,395,597)  | (2,191,362)                         | 204,235                       |
| Net change in fund balance                     | -                | (2,395,597)  | (2,191,362)                         | 204,235                       |
| Fund Balances - Beginning of year              | 4,130,481        | 4,130,481    | 4,130,481                           | -                             |
| Fund Balances - End of year                    | \$ 4,130,481     | \$ 1,734,884 | \$ 1,939,119                        | \$ 204,235                    |
| Budget/GAAP Reconciliation:                    |                  |              |                                     |                               |
| Net change in fund balance, budget basis       |                  |              | \$ (2,191,362)                      |                               |
| To adjust revenues for accruals                |                  |              | (39,091)                            |                               |
| To adjust expenditures for accruals            |                  |              | 1,191,690                           |                               |
| Net change in fund balance, GAAP basis         |                  |              | \$ (1,038,763)                      |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR CAPITAL PROJECT FUND  
 GM PROJECT FLEX FUND (4306)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |             | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-------------|-------------------------------------|-------------------------------|
|  | Original         | Final       |                                     |                               |
| Revenue:                                       |                  |             |                                     |                               |
| Taxes  | \$ -             | \$ -        | \$ -                                | \$ -                          |
| Total revenues                                 | -                | -           | -                                   | -                             |
| Expenditures:                                  |                  |             |                                     |                               |
| Economic development                           | -                | 1,000,000   | -                                   | 1,000,000                     |
| Total expenditures                             | -                | 1,000,000   | -                                   | 1,000,000                     |
| Excess of revenue<br>(under) over expenditures | -                | (1,000,000) | -                                   | 1,000,000                     |
| Other financing sources (uses):                |                  |             |                                     |                               |
| Transfers in                                   | -                | 1,000,000   | 1,000,000                           | -                             |
| Total other financing sources (uses)           | -                | 1,000,000   | 1,000,000                           | -                             |
| Net change in fund balance                     | -                | -           | 1,000,000                           | 1,000,000                     |
| Fund Balances - Beginning of year              | -                | -           | -                                   | -                             |
| Fund Balances - End of year                    | \$ -             | \$ -        | \$ 1,000,000                        | \$ 1,000,000                  |
| Budget/GAAP Reconciliation:                    |                  |             |                                     |                               |
| Net change in fund balance, budget basis       |                  |             | \$ 1,000,000                        |                               |
| To adjust revenues for accruals                |                  |             | (9,293)                             |                               |
| To adjust expenditures for accruals            |                  |             | -                                   |                               |
| Net change in fund balance, GAAP basis         |                  |             | \$ 990,707                          |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 AM GENERAL ALLOCATION AREA (4401)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |             | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-------------|-------------------------------------|-------------------------------|
|  | Original         | Final       |                                     |                               |
| Revenue:                                       |                  |             |                                     |                               |
| Taxes  | \$ -             | \$ 954,347  | \$ 924,020                          | \$ (30,327)                   |
| Other revenue                                  | -                | 11,865      | 11,861                              | (4)                           |
| Total revenues                                 | -                | 966,212     | 935,881                             | (30,331)                      |
| Expenditures:                                  |                  |             |                                     |                               |
| Economic development                           | -                | 2,415,940   | 1,910,681                           | 505,259                       |
| Total expenditures                             | -                | 2,415,940   | 1,910,681                           | 505,259                       |
| Excess of revenue<br>(under) over expenditures | -                | (1,449,728) | (974,800)                           | 474,928                       |
| Other financing sources (uses):                |                  |             |                                     |                               |
| Net change in fund balance                     | -                | (1,449,728) | (974,800)                           | 474,928                       |
| Fund Balances - Beginning of year              | 1,836,860        | 1,836,860   | 1,836,860                           | -                             |
| Fund Balances - End of year                    | \$ 1,836,860     | \$ 387,132  | \$ 862,060                          | \$ 474,928                    |
| Budget/GAAP Reconciliation:                    |                  |             |                                     |                               |
| Net change in fund balance, budget basis       |                  |             | \$ (974,800)                        |                               |
| To adjust revenues for accruals                |                  |             | (14,512)                            |                               |
| To adjust expenditures for accruals            |                  |             | 1,440,214                           |                               |
| Net change in fund balance, GAAP basis         |                  |             | \$ 450,902                          |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR DEBT SERVICE FUND  
 NW CLEVELAND ROAD DEV AREA (4402)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Taxes  | \$ -             | \$ 592,960 | \$ 542,960                          | \$ (50,000)                   |
| Total revenues                                 | -                | 592,960    | 542,960                             | (50,000)                      |
| Expenditures:                                  |                  |            |                                     |                               |
| Economic development                           | -                | 767,093    | 325,684                             | 441,409                       |
| Total expenditures                             | -                | 767,093    | 325,684                             | 441,409                       |
| Excess of revenue<br>(under) over expenditures | -                | (174,133)  | 217,276                             | 391,409                       |
| Net change in fund balance                     | -                | (174,133)  | 217,276                             | 391,409                       |
| Fund Balances - Beginning of year              | 386,669          | 386,669    | 386,669                             | -                             |
| Fund Balances - End of year                    | \$ 386,669       | \$ 212,536 | \$ 603,945                          | \$ 391,409                    |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ 217,276                          |                               |
| To adjust revenues for accruals                |                  |            | 5,672                               |                               |
| To adjust expenditures for accruals            |                  |            | 1,984                               |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ 224,932                          |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR CAPITAL PROJECT FUND  
 REDEV. COMMISSION GENERAL FUND (4403)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts  |                    | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|-------------------|--------------------|-------------------------------------|-------------------------------|
|  | Original          | Final              |                                     |                               |
| Revenue:                                       |                   |                    |                                     |                               |
| Charges for services                           | \$ -              | \$ 100,960         | \$ 100,960                          | \$ -                          |
| Other revenue                                  | -                 | 100,860            | 100,860                             | -                             |
| Total revenues                                 | -                 | 201,820            | 201,820                             | -                             |
| Expenditures:                                  |                   |                    |                                     |                               |
| Economic development                           | -                 | 685,000            | 69,277                              | 615,723                       |
| Total expenditures                             | -                 | 685,000            | 69,277                              | 615,723                       |
| Excess of revenue<br>(under) over expenditures | -                 | (483,180)          | 132,543                             | 615,723                       |
| Net change in fund balance                     | -                 | (483,180)          | 132,543                             | 615,723                       |
| Fund Balances - Beginning of year              | 411,148           | 411,148            | 411,148                             | -                             |
| Fund Balances - End of year                    | <u>\$ 411,148</u> | <u>\$ (72,032)</u> | <u>\$ 543,691</u>                   | <u>\$ 615,723</u>             |
| Budget/GAAP Reconciliation:                    |                   |                    |                                     |                               |
| Net change in fund balance, budget basis       |                   |                    | \$ 132,543                          |                               |
| To adjust revenues for accruals                |                   |                    | (5,137)                             |                               |
| To adjust expenditures for accruals            |                   |                    | <u>(39,917)</u>                     |                               |
| Net change in fund balance, GAAP basis         |                   |                    | <u>\$ 87,489</u>                    |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR DEBT SERVICE FUND  
 2019 RED. BOND DEBT SERVICE (4404)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts  |                     | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|-------------------|---------------------|-------------------------------------|-------------------------------|
|  | Original          | Final               |                                     |                               |
| Revenue:                                       |                   |                     |                                     |                               |
| Taxes  | \$ -              | \$ -                | \$ -                                | \$ -                          |
| Total revenues                                 | -                 | -                   | -                                   | -                             |
| Expenditures:                                  |                   |                     |                                     |                               |
| Economic development                           | -                 | 542,526             | 271,563                             | 270,963                       |
| Total expenditures                             | -                 | 542,526             | 271,563                             | 270,963                       |
| Excess of revenue<br>(under) over expenditures | -                 | (542,526)           | (271,563)                           | 270,963                       |
| Other financing sources (uses):                |                   |                     |                                     |                               |
| Transfers in                                   | -                 | 270,938             | 270,938                             | -                             |
| Transfers out                                  | -                 | (40,000)            | -                                   | 40,000                        |
| Total other financing sources (uses)           | -                 | 230,938             | 270,938                             | 40,000                        |
| Net change in fund balance                     | -                 | (311,588)           | (625)                               | 310,963                       |
| Fund Balances - Beginning of year              | 175,565           | 175,565             | 175,565                             | -                             |
| Fund Balances - End of year                    | <u>\$ 175,565</u> | <u>\$ (136,023)</u> | <u>\$ 174,940</u>                   | <u>\$ 310,963</u>             |
| Budget/GAAP Reconciliation:                    |                   |                     |                                     |                               |
| Net change in fund balance, budget basis       |                   |                     | \$ (625)                            |                               |
| To adjust revenues for accruals                |                   |                     | (1,626)                             |                               |
| To adjust expenditures for accruals            |                   |                     | -                                   |                               |
| Net change in fund balance, GAAP basis         |                   |                     | <u>\$ (2,251)</u>                   |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR DEBT SERVICE FUND  
 2017 ENERGY SAVINGS DEBT (4603)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Taxes  | \$ 916,300       | \$ 845,058 | \$ 844,522                          | \$ (536)                      |
| Total revenues                                 | 916,300          | 845,058    | 844,522                             | (536)                         |
| Expenditures:                                  |                  |            |                                     |                               |
| General government                             | 872,450          | 872,450    | 871,950                             | 500                           |
| Total expenditures                             | 872,450          | 872,450    | 871,950                             | 500                           |
| Excess of revenue<br>(under) over expenditures | 43,850           | (27,392)   | (27,428)                            | (36)                          |
| Net change in fund balance                     | 43,850           | (27,392)   | (27,428)                            | (36)                          |
| Fund Balances - Beginning of year              | 135,415          | 135,415    | 135,415                             | -                             |
| Fund Balances - End of year                    | \$ 179,265       | \$ 108,023 | \$ 107,987                          | \$ (36)                       |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ (27,428)                         |                               |
| To adjust revenues for accruals                |                  |            | (1,003)                             |                               |
| To adjust expenditures for accruals            |                  |            | -                                   |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ (28,431)                         |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR DEBT SERVICE FUND  
 2022 GO HIGHWAY BOND (4605)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |              | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|--------------|-------------------------------------|-------------------------------|
|  | Original         | Final        |                                     |                               |
| Revenue:                                       |                  |              |                                     |                               |
| Taxes  | \$ 2,205,700     | \$ 2,335,500 | \$ 2,335,915                        | \$ 415                        |
| Total revenues                                 | 2,205,700        | 2,335,500    | 2,335,915                           | 415                           |
| Expenditures:                                  |                  |              |                                     |                               |
| Highways and streets                           | 2,205,700        | 2,205,700    | 2,069,600                           | 136,100                       |
| Total expenditures                             | 2,205,700        | 2,205,700    | 2,069,600                           | 136,100                       |
| Excess of revenue<br>(under) over expenditures | -                | 129,800      | 266,315                             | 136,515                       |
| Net change in fund balance                     | -                | 129,800      | 266,315                             | 136,515                       |
| Fund Balances - Beginning of year              | 114,152          | 114,152      | 114,152                             | -                             |
| Fund Balances - End of year                    | \$ 114,152       | \$ 243,952   | \$ 380,467                          | \$ 136,515                    |
|  |                  |              |                                     |                               |
| Budget/GAAP Reconciliation:                    |                  |              |                                     |                               |
| Net change in fund balance, budget basis       |                  |              | \$ 266,315                          |                               |
| To adjust revenues for accruals                |                  |              | (3,535)                             |                               |
| To adjust expenditures for accruals            |                  |              | -                                   |                               |
| Net change in fund balance, GAAP basis         |                  |              | \$ 262,780                          |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULES**  
**NON-MAJOR CAPITAL PROJECT FUND**  
**HIGHWAY GARAGE CAPITAL PROJECT (4801)**  
**YEAR ENDED DECEMBER 31, 2023**

|  | Budgeted Amounts |             | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-------------|-------------------------------------|-------------------------------|
|  | Original         | Final       |                                     |                               |
| Revenue:                                       |                  |             |                                     |                               |
| Taxes  | \$ -             | \$ -        | \$ -                                | \$ -                          |
| Total revenues                                 | -                | -           | -                                   | -                             |
| Expenditures:                                  |                  |             |                                     |                               |
| Highways and streets                           | -                | 1,800,000   | 225,000                             | 1,575,000                     |
| Total expenditures                             | -                | 1,800,000   | 225,000                             | 1,575,000                     |
| Excess of revenue<br>(under) over expenditures | -                | (1,800,000) | (225,000)                           | 1,575,000                     |
| Other financing sources (uses):                |                  |             |                                     |                               |
| Transfers in                                   | -                | 1,800,000   | 1,800,000                           | -                             |
| Total other financing sources (uses)           | -                | 1,800,000   | 1,800,000                           | -                             |
| Net change in fund balance                     | -                | -           | 1,575,000                           | 1,575,000                     |
| Fund Balances - Beginning of year              | -                | -           | -                                   | -                             |
| Fund Balances - End of year                    | \$ -             | \$ -        | \$ 1,575,000                        | \$ 1,575,000                  |
| Budget/GAAP Reconciliation:                    |                  |             |                                     |                               |
| Net change in fund balance, budget basis       |                  |             | \$ 1,575,000                        |                               |
| To adjust revenues for accruals                |                  |             | (15,563)                            |                               |
| To adjust expenditures for accruals            |                  |             | 99,799                              |                               |
| Net change in fund balance, GAAP basis         |                  |             | \$ 1,659,236                        |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 D.R.C.B. FEE (4900)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |           | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-----------|-------------------------------------|-------------------------------|
|  | Original         | Final     |                                     |                               |
| Revenue:                                       |                  |           |                                     |                               |
| Other revenue                                  | \$ 5,000         | \$ 2,500  | \$ 2,823                            | \$ 323                        |
| Total revenues                                 | 5,000            | 2,500     | 2,823                               | 323                           |
| Expenditures:                                  |                  |           |                                     |                               |
| General government                             | 11,500           | 11,500    | 5,200                               | 6,300                         |
| Total expenditures                             | 11,500           | 11,500    | 5,200                               | 6,300                         |
| Excess of revenue<br>(under) over expenditures | (6,500)          | (9,000)   | (2,377)                             | 6,623                         |
| Net change in fund balance                     | (6,500)          | (9,000)   | (2,377)                             | 6,623                         |
| Fund Balances - Beginning of year              | 33,857           | 33,857    | 33,857                              | -                             |
| Fund Balances - End of year                    | \$ 27,357        | \$ 24,857 | \$ 31,480                           | \$ 6,623                      |
| <br>Budget/GAAP Reconciliation:                |                  |           |                                     |                               |
| Net change in fund balance, budget basis       |                  |           | \$ (2,377)                          |                               |
| To adjust revenues for accruals                |                  |           | (293)                               |                               |
| To adjust expenditures for accruals            |                  |           | -                                   |                               |
| Net change in fund balance, GAAP basis         |                  |           | \$ (2,670)                          |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULES**  
**NON-MAJOR SPECIAL REVENUE FUND**  
**ALTERNATE DISPUTE RESOLUTION (4901)**  
**YEAR ENDED DECEMBER 31, 2023**

|  | Budgeted Amounts |           | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-----------|-------------------------------------|-------------------------------|
|  | Original         | Final     |                                     |                               |
| Revenue:                                       |                  |           |                                     |                               |
| Charges for services                           | \$ 11,000        | \$ 17,333 | \$ 17,333                           | \$ -                          |
| Total revenues                                 | 11,000           | 17,333    | 17,333                              | -                             |
| Expenditures:                                  |                  |           |                                     |                               |
| General government                             | 20,000           | 20,000    | 8,612                               | 11,388                        |
| Total expenditures                             | 20,000           | 20,000    | 8,612                               | 11,388                        |
| Excess of revenue<br>(under) over expenditures | (9,000)          | (2,667)   | 8,721                               | 11,388                        |
| Net change in fund balance                     | (9,000)          | (2,667)   | 8,721                               | 11,388                        |
| Fund Balances - Beginning of year              | 61,848           | 61,848    | 61,848                              | -                             |
| Fund Balances - End of year                    | \$ 52,848        | \$ 59,181 | \$ 70,569                           | \$ 11,388                     |
| Budget/GAAP Reconciliation:                    |                  |           |                                     |                               |
| Net change in fund balance, budget basis       |                  |           | \$ 8,721                            |                               |
| To adjust revenues for accruals                |                  |           | (428)                               |                               |
| To adjust expenditures for accruals            |                  |           | 800                                 |                               |
| Net change in fund balance, GAAP basis         |                  |           | \$ 9,093                            |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 PORTAGE MANOR FARM OPERATION (4906)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |           | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-----------|-------------------------------------|-------------------------------|
|  | Original         | Final     |                                     |                               |
| Revenue:                                       |                  |           |                                     |                               |
| Other revenue                                  | \$ -             | \$ -      | \$ -                                | \$ -                          |
| Total revenues                                 | -                | -         | -                                   | -                             |
| Expenditures:                                  |                  |           |                                     |                               |
| Health and welfare                             | 6,736            | 6,847     | 111                                 | 6,736                         |
| Total expenditures                             | 6,736            | 6,847     | 111                                 | 6,736                         |
| Excess of revenue<br>(under) over expenditures | (6,736)          | (6,847)   | (111)                               | 6,736                         |
| Net change in fund balance                     | (6,736)          | (6,847)   | (111)                               | 6,736                         |
| Fund Balances - Beginning of year              | 27,664           | 27,664    | 27,664                              | -                             |
| Fund Balances - End of year                    | \$ 20,928        | \$ 20,817 | \$ 27,553                           | \$ 6,736                      |
| Budget/GAAP Reconciliation:                    |                  |           |                                     |                               |
| Net change in fund balance, budget basis       |                  |           | \$ (111)                            |                               |
| To adjust revenues for accruals                |                  |           | (257)                               |                               |
| To adjust expenditures for accruals            |                  |           | 111                                 |                               |
| Net change in fund balance, GAAP basis         |                  |           | \$ (257)                            |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 DRUG TESTING FEES/JJC (4909)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |           | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-----------|-------------------------------------|-------------------------------|
|  | Original         | Final     |                                     |                               |
| Revenue:                                       |                  |           |                                     |                               |
| Other revenue                                  | \$ 15,000        | \$ 9,000  | \$ 4,576                            | \$ (4,424)                    |
| Total revenues                                 | 15,000           | 9,000     | 4,576                               | (4,424)                       |
| Expenditures:                                  |                  |           |                                     |                               |
| General government                             | 40,000           | 79,628    | 44,541                              | 35,087                        |
| Total expenditures                             | 40,000           | 79,628    | 44,541                              | 35,087                        |
| Excess of revenue<br>(under) over expenditures | (25,000)         | (70,628)  | (39,965)                            | 30,663                        |
| Net change in fund balance                     | (25,000)         | (70,628)  | (39,965)                            | 30,663                        |
| Fund Balances - Beginning of year              | 111,690          | 111,690   | 111,690                             | -                             |
| Fund Balances - End of year                    | \$ 86,690        | \$ 41,062 | \$ 71,725                           | \$ 30,663                     |
| Budget/GAAP Reconciliation:                    |                  |           |                                     |                               |
| Net change in fund balance, budget basis       |                  |           | \$ (39,965)                         |                               |
| To adjust revenues for accruals                |                  |           | (952)                               |                               |
| To adjust expenditures for accruals            |                  |           | 39,628                              |                               |
| Net change in fund balance, GAAP basis         |                  |           | \$ (1,289)                          |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 HEALTHWIN (4916)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Charges for services                           | \$ 107,017       | \$ 107,017 | \$ 104,118                          | \$ (2,899)                    |
| Total revenues                                 | 107,017          | 107,017    | 104,118                             | (2,899)                       |
| Expenditures:                                  |                  |            |                                     |                               |
| Economic development                           | -                | 345,000    | 23,429                              | 321,571                       |
| Total expenditures                             | -                | 345,000    | 23,429                              | 321,571                       |
| Excess of revenue<br>(under) over expenditures | 107,017          | (237,983)  | 80,689                              | 318,672                       |
| Net change in fund balance                     | 107,017          | (237,983)  | 80,689                              | 318,672                       |
| Fund Balances - Beginning of year              | 924,591          | 924,591    | 924,591                             | -                             |
| Fund Balances - End of year                    | \$ 1,031,608     | \$ 686,608 | \$ 1,005,280                        | \$ 318,672                    |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ 80,689                           |                               |
| To adjust revenues for accruals                |                  |            | (9,342)                             |                               |
| To adjust expenditures for accruals            |                  |            | -                                   |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ 71,347                           |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 PUBLIC DEFENDER’S FEES (4919)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts  |                   | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|-------------------|-------------------|-------------------------------------|-------------------------------|
|  | Original          | Final             |                                     |                               |
| Revenue:                                       |                   |                   |                                     |                               |
| Charges for services                           | \$ 35,000         | \$ 38,229         | \$ 38,229                           | \$ -                          |
| Other revenue                                  | -                 | 159               | 159                                 | -                             |
| <b>Total revenues</b>                          | <b>35,000</b>     | <b>38,388</b>     | <b>38,388</b>                       | <b>-</b>                      |
| Expenditures:                                  |                   |                   |                                     |                               |
| General government                             | 25,000            | 125,000           | 102,455                             | 22,545                        |
| <b>Total expenditures</b>                      | <b>25,000</b>     | <b>125,000</b>    | <b>102,455</b>                      | <b>22,545</b>                 |
| Excess of revenue<br>(under) over expenditures | 10,000            | (86,612)          | (64,067)                            | 22,545                        |
| Net change in fund balance                     | 10,000            | (86,612)          | (64,067)                            | 22,545                        |
| Fund Balances - Beginning of year              | 231,722           | 231,722           | 231,722                             | -                             |
| Fund Balances - End of year                    | <u>\$ 241,722</u> | <u>\$ 145,110</u> | <u>\$ 167,655</u>                   | <u>\$ 22,545</u>              |
| Budget/GAAP Reconciliation:                    |                   |                   |                                     |                               |
| Net change in fund balance, budget basis       |                   |                   | \$ (64,067)                         |                               |
| To adjust revenues for accruals                |                   |                   | (2,621)                             |                               |
| To adjust expenditures for accruals            |                   |                   | <u>10,726</u>                       |                               |
| Net change in fund balance, GAAP basis         |                   |                   | <u>\$ (55,962)</u>                  |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR CAPITAL PROJECT FUND  
 LOCAL HIGHWAY USER TAX PROJECTS (4923)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |              | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|--------------|-------------------------------------|-------------------------------|
|  | Original         | Final        |                                     |                               |
| Revenue:                                       |                  |              |                                     |                               |
| Taxes  | \$ 2,890,000     | \$ 3,056,157 | \$ 3,028,025                        | \$ (28,132)                   |
| Total revenues                                 | 2,890,000        | 3,056,157    | 3,028,025                           | (28,132)                      |
| Expenditures:                                  |                  |              |                                     |                               |
| Highways and streets                           | 3,110,000        | 3,924,650    | 3,724,025                           | 200,625                       |
| Total expenditures                             | 3,110,000        | 3,924,650    | 3,724,025                           | 200,625                       |
| Excess of revenue<br>(under) over expenditures | (220,000)        | (868,493)    | (696,000)                           | 172,493                       |
| Net change in fund balance                     | (220,000)        | (868,493)    | (696,000)                           | 172,493                       |
| Fund Balances - Beginning of year              | 2,858,898        | 2,858,898    | -                                   | 2,858,898                     |
| Fund Balances - End of year                    | \$ 2,638,898     | \$ 1,990,405 | \$ (696,000)                        | \$ 3,031,391                  |
| Budget/GAAP Reconciliation:                    |                  |              |                                     |                               |
| Net change in fund balance, budget basis       |                  |              | \$ (696,000)                        |                               |
| To adjust revenues for accruals                |                  |              | (13,655)                            |                               |
| To adjust expenditures for accruals            |                  |              | 895,614                             |                               |
| Net change in fund balance, GAAP basis         |                  |              | \$ 185,959                          |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 ADULT PROBATION ADMIN FEE (4925)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Charges for services                           | \$ 40,000        | \$ 33,000  | \$ 30,260                           | \$ (2,740)                    |
| Total revenues                                 | 40,000           | 33,000     | 30,260                              | (2,740)                       |
| Expenditures:                                  |                  |            |                                     |                               |
| General government                             | 40,000           | 40,000     | -                                   | 40,000                        |
| Total expenditures                             | 40,000           | 40,000     | -                                   | 40,000                        |
| Excess of revenue<br>(under) over expenditures | -                | (7,000)    | 30,260                              | 37,260                        |
| Net change in fund balance                     | -                | (7,000)    | 30,260                              | 37,260                        |
| Fund Balances - Beginning of year              | 187,610          | 187,610    | 187,610                             | -                             |
| Fund Balances - End of year                    | \$ 187,610       | \$ 180,610 | \$ 217,870                          | \$ 37,260                     |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ 30,260                           |                               |
| To adjust revenues for accruals                |                  |            | (1,925)                             |                               |
| To adjust expenditures for accruals            |                  |            | -                                   |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ 28,335                           |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 DISPATCH OPERATING (4930)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |               | Actual Amounts       | Variance With<br>Final Budget |
|--|------------------|---------------|----------------------|-------------------------------|
|  | Original         | Final         | (Budgetary<br>Basis) |                               |
| Revenue:                                       |                  |               |                      |                               |
| Taxes  | \$ 10,182,107    | \$ 11,492,557 | \$ 11,492,557        | \$ -                          |
| Other revenue                                  | 33,000           | 78,784        | 78,716               | (68)                          |
| Total revenues                                 | 10,215,107       | 11,571,341    | 11,571,273           | (68)                          |
| Expenditures:                                  |                  |               |                      |                               |
| Public safety                                  | 12,253,560       | 13,313,253    | 11,878,583           | 1,434,670                     |
| Total expenditures                             | 12,253,560       | 13,313,253    | 11,878,583           | 1,434,670                     |
| Excess of revenue<br>(under) over expenditures | (2,038,453)      | (1,741,912)   | (307,310)            | 1,434,602                     |
| Net change in fund balance                     | (2,038,453)      | (1,741,912)   | (307,310)            | 1,434,602                     |
| Fund Balances - Beginning of year              | 3,606,934        | 3,606,934     | 3,606,934            | -                             |
| Fund Balances - End of year                    | \$ 1,568,481     | \$ 1,865,022  | \$ 3,299,624         | \$ 1,434,602                  |
| <br>Budget/GAAP Reconciliation:                |                  |               |                      |                               |
| Net change in fund balance, budget basis       |                  |               | \$ (307,310)         |                               |
| To adjust revenues for accruals                |                  |               | (105,561)            |                               |
| To adjust expenditures for accruals            |                  |               | 900,314              |                               |
| Net change in fund balance, GAAP basis         |                  |               | \$ 487,443           |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULES**  
**NON-MAJOR DEBT SERVICE FUND**  
**DISPATCH BOND (4932)**  
**YEAR ENDED DECEMBER 31, 2023**

|  | Budgeted Amounts |           | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-----------|-------------------------------------|-------------------------------|
|  | Original         | Final     |                                     |                               |
| Revenue:                                       |                  |           |                                     |                               |
| Taxes  | \$ -             | \$ -      | \$ -                                | \$ -                          |
| Total revenues                                 | -                | -         | -                                   | -                             |
| Expenditures:                                  |                  |           |                                     |                               |
| Public safety                                  | 687,957          | 687,957   | 686,957                             | 1,000                         |
| Total expenditures                             | 687,957          | 687,957   | 686,957                             | 1,000                         |
| Excess of revenue<br>(under) over expenditures | (687,957)        | (687,957) | (686,957)                           | 1,000                         |
| Other financing sources (uses):                |                  |           |                                     |                               |
| Transfers in                                   | 687,431          | 687,431   | 686,957                             | (474)                         |
| Total other financing sources (uses)           | 687,431          | 687,431   | 686,957                             | (474)                         |
| Net change in fund balance                     | (526)            | (526)     | -                                   | 526                           |
| Fund Balances - Beginning of year              | -                | -         | -                                   | -                             |
| Fund Balances - End of year                    | \$ (526)         | \$ (526)  | \$ -                                | \$ 526                        |
| Budget/GAAP Reconciliation:                    |                  |           |                                     |                               |
| Net change in fund balance, budget basis       |                  |           | \$ -                                |                               |
| To adjust revenues for accruals                |                  |           | -                                   |                               |
| To adjust expenditures for accruals            |                  |           | 1                                   |                               |
| Net change in fund balance, GAAP basis         |                  |           | \$ 1                                |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 CORONER NONREVERTING FUND (4934)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |           | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-----------|-------------------------------------|-------------------------------|
|  | Original         | Final     |                                     |                               |
| Revenue:                                       |                  |           |                                     |                               |
| Charges for services                           | \$ 1,600         | \$ 30,000 | \$ 29,162                           | \$ (838)                      |
| Total revenues                                 | 1,600            | 30,000    | 29,162                              | (838)                         |
| Expenditures:                                  |                  |           |                                     |                               |
| Public safety                                  | 1,600            | 1,600     | -                                   | 1,600                         |
| Total expenditures                             | 1,600            | 1,600     | -                                   | 1,600                         |
| Excess of revenue<br>(under) over expenditures | -                | 28,400    | 29,162                              | 762                           |
| Net change in fund balance                     | -                | 28,400    | 29,162                              | 762                           |
| Fund Balances - Beginning of year              | 43,553           | 43,553    | 43,553                              | -                             |
| Fund Balances - End of year                    | \$ 43,553        | \$ 71,953 | \$ 72,715                           | \$ 762                        |
| Budget/GAAP Reconciliation:                    |                  |           |                                     |                               |
| Net change in fund balance, budget basis       |                  |           | \$ 29,162                           |                               |
| To adjust revenues for accruals                |                  |           | 1,613                               |                               |
| To adjust expenditures for accruals            |                  |           | -                                   |                               |
| Net change in fund balance, GAAP basis         |                  |           | \$ 30,775                           |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 PROSECUTOR INVESTIGATOR INTERLOCAL (4935)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |             | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-------------|-------------------------------------|-------------------------------|
|  | Original         | Final       |                                     |                               |
| Revenue:                                       |                  |             |                                     |                               |
| Charges for services                           | \$ 310,710       | \$ 385,626  | \$ 335,626                          | \$ (50,000)                   |
| Total revenues                                 | 310,710          | 385,626     | 335,626                             | (50,000)                      |
| Expenditures:                                  |                  |             |                                     |                               |
| General government                             | 309,810          | 309,810     | 254,844                             | 54,966                        |
| Total expenditures                             | 309,810          | 309,810     | 254,844                             | 54,966                        |
| Excess of revenue<br>(under) over expenditures | 900              | 75,816      | 80,782                              | 4,966                         |
| Net change in fund balance                     | 900              | 75,816      | 80,782                              | 4,966                         |
| Fund Balances - Beginning of year              | (148,819)        | (148,819)   | (148,819)                           | -                             |
| Fund Balances - End of year                    | \$ (147,919)     | \$ (73,003) | \$ (68,037)                         | \$ 4,966                      |
| Budget/GAAP Reconciliation:                    |                  |             |                                     |                               |
| Net change in fund balance, budget basis       |                  |             | \$ 80,782                           |                               |
| To adjust revenues for accruals                |                  |             | -                                   |                               |
| To adjust expenditures for accruals            |                  |             | 151,699                             |                               |
| Net change in fund balance, GAAP basis         |                  |             | \$ 232,481                          |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 SHERIFF SEX/OFFENDER FEE (4937)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |           | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-----------|-------------------------------------|-------------------------------|
|  | Original         | Final     |                                     |                               |
| Revenue:                                       |                  |           |                                     |                               |
| Intergovernmental receipts                     | \$ 20,000        | \$ 30,000 | \$ 17,021                           | \$ (12,979)                   |
| Total revenues                                 | 20,000           | 30,000    | 17,021                              | (12,979)                      |
| Expenditures:                                  |                  |           |                                     |                               |
| Public safety                                  | 55,500           | 55,658    | 17,129                              | 38,529                        |
| Total expenditures                             | 55,500           | 55,658    | 17,129                              | 38,529                        |
| Excess of revenue<br>(under) over expenditures | (35,500)         | (25,658)  | (108)                               | 25,550                        |
| Net change in fund balance                     | (35,500)         | (25,658)  | (108)                               | 25,550                        |
| Fund Balances - Beginning of year              | 86,699           | 86,699    | 86,699                              | -                             |
| Fund Balances - End of year                    | \$ 51,199        | \$ 61,041 | \$ 86,591                           | \$ 25,550                     |
| <br>Budget/GAAP Reconciliation:                |                  |           |                                     |                               |
| Net change in fund balance, budget basis       |                  |           | \$ (108)                            |                               |
| To adjust revenues for accruals                |                  |           | (862)                               |                               |
| To adjust expenditures for accruals            |                  |           | 65                                  |                               |
| Net change in fund balance, GAAP basis         |                  |           | \$ (905)                            |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 PROS. HIGH TECH CRIME UNIT (4941)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Intergovernmental receipts                     | \$ 284,690       | \$ 284,690 | \$ 237,843                          | \$ (46,847)                   |
| Total revenues                                 | 284,690          | 284,690    | 237,843                             | (46,847)                      |
| Expenditures:                                  |                  |            |                                     |                               |
| General government                             | 284,390          | 320,644    | 190,914                             | 129,730                       |
| Total expenditures                             | 284,390          | 320,644    | 190,914                             | 129,730                       |
| Excess of revenue<br>(under) over expenditures | 300              | (35,954)   | 46,929                              | 82,883                        |
| Net change in fund balance                     | 300              | (35,954)   | 46,929                              | 82,883                        |
| Fund Balances - Beginning of year              | 46,409           | 46,409     | 46,409                              | -                             |
| Fund Balances - End of year                    | \$ 46,709        | \$ 10,455  | \$ 93,338                           | \$ 82,883                     |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ 46,929                           |                               |
| To adjust revenues for accruals                |                  |            | (208,710)                           |                               |
| To adjust expenditures for accruals            |                  |            | (4,457)                             |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ (166,238)                        |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 STATE DRUG FORFEITURES (7120)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |           | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-----------|-------------------------------------|-------------------------------|
|  | Original         | Final     |                                     |                               |
| Revenue:                                       |                  |           |                                     |                               |
| Intergovernmental receipts                     | \$ -             | \$ 66,467 | \$ 66,467                           | \$ -                          |
| Total revenues                                 | -                | 66,467    | 66,467                              | -                             |
| Expenditures:                                  |                  |           |                                     |                               |
| General government                             | -                | 79,468    | 27,009                              | 52,459                        |
| Total expenditures                             | -                | 79,468    | 27,009                              | 52,459                        |
| Excess of revenue<br>(under) over expenditures | -                | (13,001)  | 39,458                              | 52,459                        |
| Net change in fund balance                     | -                | (13,001)  | 39,458                              | 52,459                        |
| Fund Balances - Beginning of year              | 84,036           | 84,036    | 84,036                              | -                             |
| Fund Balances - End of year                    | \$ 84,036        | \$ 71,035 | \$ 123,494                          | \$ 52,459                     |
| Budget/GAAP Reconciliation:                    |                  |           |                                     |                               |
| Net change in fund balance, budget basis       |                  |           | \$ 39,458                           |                               |
| To adjust revenues for accruals                |                  |           | (15,693)                            |                               |
| To adjust expenditures for accruals            |                  |           | 8,374                               |                               |
| Net change in fund balance, GAAP basis         |                  |           | \$ 32,139                           |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULES**  
**NON-MAJOR SPECIAL REVENUE FUND**  
**PRETRIAL DIVERSION FEES - PROSECUTOR (7398)**  
**YEAR ENDED DECEMBER 31, 2023**

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Charges for services                           | \$ 200,544       | \$ 122,076 | \$ 121,303                          | \$ (773)                      |
| Total revenues                                 | 200,544          | 122,076    | 121,303                             | (773)                         |
| Expenditures:                                  |                  |            |                                     |                               |
| General government                             | 206,836          | 206,836    | 111,836                             | 95,000                        |
| Total expenditures                             | 206,836          | 206,836    | 111,836                             | 95,000                        |
| Excess of revenue<br>(under) over expenditures | (6,292)          | (84,760)   | 9,467                               | 94,227                        |
| Net change in fund balance                     | (6,292)          | (84,760)   | 9,467                               | 94,227                        |
| Fund Balances - Beginning of year              | 183,197          | 183,197    | 183,197                             | -                             |
| Fund Balances - End of year                    | \$ 176,905       | \$ 98,437  | \$ 192,664                          | \$ 94,227                     |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ 9,467                            |                               |
| To adjust revenues for accruals                |                  |            | (2,171)                             |                               |
| To adjust expenditures for accruals            |                  |            | 3,695                               |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ 10,991                           |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 PROSECUTOR P.C.A. (8099)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |             | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-------------|-------------------------------------|-------------------------------|
|  | Original         | Final       |                                     |                               |
| Revenue:                                       |                  |             |                                     |                               |
| Intergovernmental receipts                     | \$ 73,700        | \$ 46,700   | \$ 41,502                           | \$ (5,198)                    |
| Other revenue                                  | 172              | 172         | -                                   | (172)                         |
|  | 73,872           | 46,872      | 41,502                              | (5,370)                       |
| Total revenues                                 |                  |             |                                     |                               |
| Expenditures:                                  |                  |             |                                     |                               |
| General government                             | 55,996           | 68,996      | 43,132                              | 25,864                        |
|  | 55,996           | 68,996      | 43,132                              | 25,864                        |
| Total expenditures                             |                  |             |                                     |                               |
| Excess of revenue<br>(under) over expenditures | 17,876           | (22,124)    | (1,630)                             | 20,494                        |
| Net change in fund balance                     | 17,876           | (22,124)    | (1,630)                             | 20,494                        |
| Fund Balances - Beginning of year              | 8,442            | 8,442       | 8,442                               | -                             |
| Fund Balances - End of year                    | \$ 26,318        | \$ (13,682) | \$ 6,812                            | \$ 20,494                     |
| Budget/GAAP Reconciliation:                    |                  |             |                                     |                               |
| Net change in fund balance, budget basis       |                  |             | \$ (1,630)                          |                               |
| To adjust revenues for accruals                |                  |             | (1,606)                             |                               |
| To adjust expenditures for accruals            |                  |             | 1,314                               |                               |
| Net change in fund balance, GAAP basis         |                  |             | \$ (1,922)                          |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 S.T.O.P. VIOLENCE AGAINST WOMEN (8106)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |              | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|--------------|-------------------------------------|-------------------------------|
|  | Original         | Final        |                                     |                               |
| Revenue:                                       |                  |              |                                     |                               |
| Intergovernmental receipts                     | \$ -             | \$ 171,286   | \$ 171,286                          | \$ -                          |
| Total revenues                                 | -                | 171,286      | 171,286                             | -                             |
| Expenditures:                                  |                  |              |                                     |                               |
| General government                             | -                | 292,658      | 173,145                             | 119,513                       |
| Total expenditures                             | -                | 292,658      | 173,145                             | 119,513                       |
| Excess of revenue<br>(under) over expenditures | -                | (121,372)    | (1,859)                             | 119,513                       |
| Net change in fund balance                     | -                | (121,372)    | (1,859)                             | 119,513                       |
| Fund Balances - Beginning of year              | -                | -            | (62,903)                            | 62,903                        |
| Fund Balances - End of year                    | \$ -             | \$ (121,372) | \$ (64,762)                         | \$ 182,416                    |
| Budget/GAAP Reconciliation:                    |                  |              |                                     |                               |
| Net change in fund balance, budget basis       |                  |              | \$ (1,859)                          |                               |
| To adjust revenues for accruals                |                  |              | -                                   |                               |
| To adjust expenditures for accruals            |                  |              | (1,236)                             |                               |
| Net change in fund balance, GAAP basis         |                  |              | \$ (3,095)                          |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 VICTIMS OF CRIME ACT - ASSIST (8117)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |             | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-------------|-------------------------------------|-------------------------------|
|  | Original         | Final       |                                     |                               |
| Revenue:                                       |                  |             |                                     |                               |
| Intergovernmental receipts                     | \$ -             | \$ 135,310  | \$ 87,155                           | \$ (48,155)                   |
| Total revenues                                 | -                | 135,310     | 87,155                              | (48,155)                      |
| Expenditures:                                  |                  |             |                                     |                               |
| General government                             | -                | 156,868     | 87,306                              | 69,562                        |
| Total expenditures                             | -                | 156,868     | 87,306                              | 69,562                        |
| Excess of revenue<br>(under) over expenditures | -                | (21,558)    | (151)                               | 21,407                        |
| Other financing sources (uses):                |                  |             |                                     |                               |
| Net change in fund balance                     | -                | (21,558)    | (151)                               | 21,407                        |
| Fund Balances - Beginning of year              | (3,033)          | (3,033)     | (3,033)                             | -                             |
| Fund Balances - End of year                    | \$ (3,033)       | \$ (24,591) | \$ (3,184)                          | \$ 21,407                     |
| Budget/GAAP Reconciliation:                    |                  |             |                                     |                               |
| Net change in fund balance, budget basis       |                  |             | \$ (151)                            |                               |
| To adjust revenues for accruals                |                  |             | -                                   |                               |
| To adjust expenditures for accruals            |                  |             | (29,300)                            |                               |
| Net change in fund balance, GAAP basis         |                  |             | \$ (29,451)                         |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 F.I.M.R. PROGRAM/SJC HEALTH (8129)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |             | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-------------|-------------------------------------|-------------------------------|
|  | Original         | Final       |                                     |                               |
| Revenue:                                       |                  |             |                                     |                               |
| Intergovernmental receipts                     | -                | -           | -                                   | -                             |
| Total revenues                                 | -                | -           | -                                   | -                             |
| Expenditures:                                  |                  |             |                                     |                               |
| Health and welfare                             | -                | 1,192       | 1,192                               | -                             |
| Total expenditures                             | -                | 1,192       | 1,192                               | -                             |
| Excess of revenue<br>(under) over expenditures | -                | (1,192)     | (1,192)                             | -                             |
| Net change in fund balance                     | -                | (1,192)     | (1,192)                             | -                             |
| Fund Balances - Beginning of year              | 1,192            | 1,192       | 1,192                               | -                             |
| Fund Balances - End of year                    | <u>\$ 1,192</u>  | <u>\$ -</u> | <u>\$ -</u>                         | <u>\$ -</u>                   |
|  |                  |             |                                     |                               |
| Budget/GAAP Reconciliation:                    |                  |             |                                     |                               |
| Net change in fund balance, budget basis       |                  |             | \$ (1,192)                          |                               |
| To adjust revenues for accruals                |                  |             | 16                                  |                               |
| To adjust expenditures for accruals            |                  |             | <u>1,192</u>                        |                               |
| Net change in fund balance, GAAP basis         |                  |             | <u>\$ 16</u>                        |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 HEALTH IMMUNIZATION COAG GRANT (8131)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts   |                     | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|--------------------|---------------------|-------------------------------------|-------------------------------|
|  | Original           | Final               |                                     |                               |
| Revenue:                                       |                    |                     |                                     |                               |
| Intergovernmental receipts                     | -                  | 331,523             | 331,523                             | -                             |
| Total revenues                                 | -                  | 331,523             | 331,523                             | -                             |
| Expenditures:                                  |                    |                     |                                     |                               |
| Health and welfare                             | -                  | 771,181             | 324,148                             | 447,033                       |
| Total expenditures                             | -                  | 771,181             | 324,148                             | 447,033                       |
| Excess of revenue<br>(under) over expenditures | -                  | (439,658)           | 7,375                               | 447,033                       |
| Net change in fund balance                     | -                  | (439,658)           | 7,375                               | 447,033                       |
| Fund Balances - Beginning of year              | (69,599)           | (69,599)            | (69,599)                            | -                             |
| Fund Balances - End of year                    | <u>\$ (69,599)</u> | <u>\$ (509,257)</u> | <u>\$ (62,224)</u>                  | <u>\$ 447,033</u>             |
| Budget/GAAP Reconciliation:                    |                    |                     |                                     |                               |
| Net change in fund balance, budget basis       |                    |                     | \$ 7,375                            |                               |
| To adjust revenues for accruals                |                    |                     | (33,671)                            |                               |
| To adjust expenditures for accruals            |                    |                     | <u>47,532</u>                       |                               |
| Net change in fund balance, GAAP basis         |                    |                     | <u>\$ 21,236</u>                    |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 HEALTH P.H.E.P.C.A GRANT (8134)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |             | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-------------|-------------------------------------|-------------------------------|
|  | Original         | Final       |                                     |                               |
| Revenue:                                       |                  |             |                                     |                               |
| Intergovernmental receipts                     | \$ -             | \$ 24,129   | \$ 26,933                           | \$ (2,804)                    |
| Total revenues                                 | -                | 24,129      | 26,933                              | (2,804)                       |
| Expenditures:                                  |                  |             |                                     |                               |
| Health and welfare                             | -                | 25,000      | 16,291                              | 8,709                         |
| Total expenditures                             | -                | 25,000      | 16,291                              | 8,709                         |
| Excess of revenue<br>(under) over expenditures | -                | (871)       | 10,642                              | 11,513                        |
| Net change in fund balance                     | -                | (871)       | 10,642                              | 11,513                        |
| Fund Balances - Beginning of year              | (11,251)         | (11,251)    | (11,251)                            | -                             |
| Fund Balances - End of year                    | \$ (11,251)      | \$ (12,122) | \$ (609)                            | \$ 11,513                     |
| Budget/GAAP Reconciliation:                    |                  |             |                                     |                               |
| Net change in fund balance, budget basis       |                  |             | \$ 10,642                           |                               |
| To adjust revenues for accruals                |                  |             | (4,679)                             |                               |
| To adjust expenditures for accruals            |                  |             | 13,685                              |                               |
| Net change in fund balance, GAAP basis         |                  |             | \$ 19,648                           |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 FEDERAL GRANTS PUBLIC WORKS (8138)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |                | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|----------------|-------------------------------------|-------------------------------|
|  | Original         | Final          |                                     |                               |
| Revenue:                                       |                  |                |                                     |                               |
| Intergovernmental receipts                     | \$ 2,900,000     | \$ 1,903,109   | \$ 1,813,109                        | \$ (90,000)                   |
| Total revenues                                 | 2,900,000        | 1,903,109      | 1,813,109                           | (90,000)                      |
| Expenditures:                                  |                  |                |                                     |                               |
| Highways and streets                           | 2,900,000        | 2,902,110      | 2,947,436                           | (45,326)                      |
| Total expenditures                             | 2,900,000        | 2,902,110      | 2,947,436                           | (45,326)                      |
| Excess of revenue<br>(under) over expenditures | -                | (999,001)      | (1,134,327)                         | (135,326)                     |
| Other financing sources (uses):                |                  |                |                                     |                               |
| Net change in fund balance                     | -                | (999,001)      | (1,134,327)                         | (135,326)                     |
| Fund Balances - Beginning of year              | (1,558,765)      | (1,558,765)    | (1,558,765)                         | -                             |
| Fund Balances - End of year                    | \$ (1,558,765)   | \$ (2,557,766) | \$ (2,693,092)                      | \$ (135,326)                  |
| Budget/GAAP Reconciliation:                    |                  |                |                                     |                               |
| Net change in fund balance, budget basis       |                  |                | \$ (1,134,327)                      |                               |
| To adjust revenues for accruals                |                  |                | (455,165)                           |                               |
| To adjust expenditures for accruals            |                  |                | 338,364                             |                               |
| Net change in fund balance, GAAP basis         |                  |                | \$ (1,251,128)                      |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 DOMESTIC VIOLENCE GRANT (8147)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Intergovernmental receipts                     | \$ -             | \$ 131,019 | \$ 131,019                          | \$ -                          |
| Total revenues                                 | -                | 131,019    | 131,019                             | -                             |
| Expenditures:                                  |                  |            |                                     |                               |
| Public safety                                  | -                | 204,134    | 106,896                             | 97,238                        |
| Total expenditures                             | -                | 204,134    | 106,896                             | 97,238                        |
| Excess of revenue<br>(under) over expenditures | -                | (73,115)   | 24,123                              | 97,238                        |
| Other financing sources (uses):                |                  |            |                                     |                               |
| Net change in fund balance                     | -                | (73,115)   | 24,123                              | 97,238                        |
| Fund Balances - Beginning of year              | 125,856          | 125,856    | 125,856                             | -                             |
| Fund Balances - End of year                    | \$ 125,856       | \$ 52,741  | \$ 149,979                          | \$ 97,238                     |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ 24,123                           |                               |
| To adjust revenues for accruals                |                  |            | (23,347)                            |                               |
| To adjust expenditures for accruals            |                  |            | 2,029                               |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ 2,805                            |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 PROSECUTOR VOCA SUPPLEMENTAL (8150)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Intergovernmental receipts                     | \$ -             | \$ 3,946   | \$ 3,946                            | \$ -                          |
| Total revenues                                 | -                | 3,946      | 3,946                               | -                             |
| Expenditures:                                  |                  |            |                                     |                               |
| General government                             | -                | 5,870      | 3,844                               | 2,026                         |
| Total expenditures                             | -                | 5,870      | 3,844                               | 2,026                         |
| Excess of revenue<br>(under) over expenditures | -                | (1,924)    | 102                                 | 2,026                         |
| Net change in fund balance                     | -                | (1,924)    | 102                                 | 2,026                         |
| Fund Balances - Beginning of year              | -                | -          | -                                   | -                             |
| Fund Balances - End of year                    | \$ -             | \$ (1,924) | \$ 102                              | \$ 2,026                      |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ 102                              |                               |
| To adjust revenues for accruals                |                  |            | (1)                                 |                               |
| To adjust expenditures for accruals            |                  |            | -                                   |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ 101                              |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULES**  
**NON-MAJOR SPECIAL REVENUE FUND**  
**EMA MULTI-HAZARD MITIGATION GRANT (8151)**  
**YEAR ENDED DECEMBER 31, 2023**

|  | Budgeted Amounts |             | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-------------|-------------------------------------|-------------------------------|
|  | Original         | Final       |                                     |                               |
| <b>Revenue:</b>                                |                  |             |                                     |                               |
| Intergovernmental receipts                     | \$ -             | \$ -        | \$ 7,269                            | \$ 7,269                      |
| Total revenues                                 | -                | -           | 7,269                               | 7,269                         |
| <b>Expenditures:</b>                           |                  |             |                                     |                               |
| Public safety                                  | -                | 20,304      | 15,490                              | 4,814                         |
| Total expenditures                             | -                | 20,304      | 15,490                              | 4,814                         |
| Excess of revenue<br>(under) over expenditures | -                | (20,304)    | (8,221)                             | 12,083                        |
| Net change in fund balance                     | -                | (20,304)    | (8,221)                             | 12,083                        |
| Fund Balances - Beginning of year              | -                | -           | -                                   | -                             |
| Fund Balances - End of year                    | \$ -             | \$ (20,304) | \$ (8,221)                          | \$ 12,083                     |
| <b>Budget/GAAP Reconciliation:</b>             |                  |             |                                     |                               |
| Net change in fund balance, budget basis       |                  |             | \$ (8,221)                          |                               |
| To adjust revenues for accruals                |                  |             | 8,221                               |                               |
| To adjust expenditures for accruals            |                  |             | -                                   |                               |
| Net change in fund balance, GAAP basis         |                  |             | \$ -                                |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 HEALTH ISSUES & CHALLENGE LEAD (8911)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |              | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|--------------|-------------------------------------|-------------------------------|
|  | Original         | Final        |                                     |                               |
| Revenue:                                       |                  |              |                                     |                               |
| Intergovernmental receipts                     | \$ -             | \$ -         | \$ 134,063                          | \$ 134,063                    |
| Total revenues                                 | -                | -            | 134,063                             | 134,063                       |
| Expenditures:                                  |                  |              |                                     |                               |
| Health and welfare                             | -                | 566,020      | 139,758                             | 426,262                       |
| Total expenditures                             | -                | 566,020      | 139,758                             | 426,262                       |
| Excess of revenue<br>(under) over expenditures | -                | (566,020)    | (5,695)                             | 560,325                       |
| Net change in fund balance                     | -                | (566,020)    | (5,695)                             | 560,325                       |
| Fund Balances - Beginning of year              | 14,435           | 14,435       | 14,435                              | -                             |
| Fund Balances - End of year                    | \$ 14,435        | \$ (551,585) | \$ 8,740                            | \$ 560,325                    |
| Budget/GAAP Reconciliation:                    |                  |              |                                     |                               |
| Net change in fund balance, budget basis       |                  |              | \$ (5,695)                          |                               |
| To adjust revenues for accruals                |                  |              | (5,194)                             |                               |
| To adjust expenditures for accruals            |                  |              | (4,026)                             |                               |
| Net change in fund balance, GAAP basis         |                  |              | \$ (14,915)                         |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 PM TRANSPOR MOBILITY GRANT (8146)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |                  | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------------|-------------------------------------|-------------------------------|
|  | Original         | Final            |                                     |                               |
| Revenue:                                       |                  |                  |                                     |                               |
| Intergovernmental receipts                     | \$ -             | \$ 17,943        | \$ 17,943                           | \$ -                          |
| Total revenues                                 | -                | 17,943           | 17,943                              | -                             |
| Expenditures:                                  |                  |                  |                                     |                               |
| Health and welfare                             | -                | -                | -                                   | -                             |
| Total expenditures                             | -                | -                | -                                   | -                             |
| Excess of revenue<br>(under) over expenditures | -                | 17,943           | 17,943                              | -                             |
| Net change in fund balance                     | -                | "                | 17,943                              | -                             |
| Fund Balances - Beginning of year              | 17,943           | 17,943           | 17,943                              | -                             |
| Fund Balances - End of year                    | <u>\$ 17,943</u> | <u>\$ 17,943</u> | <u>\$ 35,886</u>                    | <u>\$ -</u>                   |
| Budget/GAAP Reconciliation:                    |                  |                  |                                     |                               |
| Net change in fund balance, budget basis       |                  |                  | \$ 17,943                           |                               |
| To adjust revenues for accruals                |                  |                  | (17,943)                            |                               |
| To adjust expenditures for accruals            |                  |                  | -                                   |                               |
| Net change in fund balance, GAAP basis         |                  |                  | <u>\$ -</u>                         |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 VOCA FORMULA GRANT (8926)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |              | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|--------------|-------------------------------------|-------------------------------|
|  | Original         | Final        |                                     |                               |
| Revenue:                                       |                  |              |                                     |                               |
| Intergovernmental receipts                     | \$ -             | \$ 198,337   | \$ 229,068                          | \$ 30,731                     |
| Total revenues                                 | -                | 198,337      | 229,068                             | 30,731                        |
| Expenditures:                                  |                  |              |                                     |                               |
| General government                             | -                | 317,710      | 164,521                             | 153,189                       |
| Total expenditures                             | -                | 317,710      | 164,521                             | 153,189                       |
| Excess of revenue<br>(under) over expenditures | -                | (119,373)    | 64,547                              | 183,920                       |
| Net change in fund balance                     | -                | (119,373)    | 64,547                              | 183,920                       |
| Fund Balances - Beginning of year              | (13,208)         | (13,208)     | (13,208)                            | -                             |
| Fund Balances - End of year                    | \$ (13,208)      | \$ (132,581) | \$ 51,339                           | \$ 183,920                    |
| Budget/GAAP Reconciliation:                    |                  |              |                                     |                               |
| Net change in fund balance, budget basis       |                  |              | \$ 64,547                           |                               |
| To adjust revenues for accruals                |                  |              | (43,569)                            |                               |
| To adjust expenditures for accruals            |                  |              | 324                                 |                               |
| Net change in fund balance, GAAP basis         |                  |              | \$ 21,302                           |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 HEALTH COVID VACCINATIONS (8928)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |              | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|--------------|-------------------------------------|-------------------------------|
|  | Original         | Final        |                                     |                               |
| Revenue:                                       |                  |              |                                     |                               |
| Intergovernmental receipts                     | \$ -             | \$ 324,739   | \$ 324,739                          | \$ -                          |
| Total revenues                                 | -                | 324,739      | 324,739                             | -                             |
| Expenditures:                                  |                  |              |                                     |                               |
| Health and welfare                             | -                | 509,943      | 221,352                             | 288,591                       |
| Total expenditures                             | -                | 509,943      | 221,352                             | 288,591                       |
| Excess of revenue<br>(under) over expenditures | -                | (185,204)    | 103,387                             | 288,591                       |
| Net change in fund balance                     | -                | (185,204)    | 103,387                             | 288,591                       |
| Fund Balances - Beginning of year              | (113,898)        | (113,898)    | (113,898)                           | -                             |
| Fund Balances - End of year                    | \$ (113,898)     | \$ (299,102) | \$ (10,511)                         | \$ 288,591                    |
| Budget/GAAP Reconciliation:                    |                  |              |                                     |                               |
| Net change in fund balance, budget basis       |                  |              | \$ 103,387                          |                               |
| To adjust revenues for accruals                |                  |              | 61,316                              |                               |
| To adjust expenditures for accruals            |                  |              | (167,980)                           |                               |
| Net change in fund balance, GAAP basis         |                  |              | \$ (3,277)                          |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULES**  
**NON-MAJOR SPECIAL REVENUE FUND**  
**FSSA COMMUNITY COORDINATION GRANT (8931)**  
**YEAR ENDED DECEMBER 31, 2023**

|  | Budgeted Amounts |              | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|--------------|-------------------------------------|-------------------------------|
|  | Original         | Final        |                                     |                               |
| Revenue:                                       |                  |              |                                     |                               |
| Intergovernmental receipts                     | \$ -             | \$ -         | \$ 100,000                          | \$ 100,000                    |
| Total revenues                                 | -                | -            | 100,000                             | 100,000                       |
| Expenditures:                                  |                  |              |                                     |                               |
| Public Safety                                  | -                | 100,000      | 100,000                             | -                             |
| Total expenditures                             | -                | 100,000      | 100,000                             | -                             |
| Excess of revenue<br>(under) over expenditures | -                | (100,000)    | -                                   | 100,000                       |
| Net change in fund balance                     | -                | (100,000)    | -                                   | 100,000                       |
| Fund Balances - Beginning of year              | -                | -            | -                                   | -                             |
| Fund Balances - End of year                    | \$ -             | \$ (100,000) | \$ -                                | \$ 100,000                    |
| Budget/GAAP Reconciliation:                    |                  |              |                                     |                               |
| Net change in fund balance, budget basis       |                  |              | \$ -                                |                               |
| To adjust revenues for accruals                |                  |              | -                                   |                               |
| To adjust expenditures for accruals            |                  |              | -                                   |                               |
| Net change in fund balance, GAAP basis         |                  |              | \$ -                                |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 EMERGENCY RENTAL ASSST #2 (8951)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |           | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-----------|-------------------------------------|-------------------------------|
|  | Original         | Final     |                                     |                               |
| Revenue:                                       |                  |           |                                     |                               |
| Intergovernmental receipts                     | \$ -             | \$ -      | \$ -                                | \$ -                          |
| Total revenues                                 | -                | -         | -                                   | -                             |
| Expenditures:                                  |                  |           |                                     |                               |
| Health and welfare                             | -                | 170,311   | 160,095                             | 10,216                        |
| Total expenditures                             | -                | 170,311   | 160,095                             | 10,216                        |
| Excess of revenue<br>(under) over expenditures | -                | (170,311) | (160,095)                           | 10,216                        |
| Net change in fund balance                     | -                | (170,311) | (160,095)                           | 10,216                        |
| Fund Balances - Beginning of year              | 170,311          | 170,311   | 170,311                             | -                             |
| Fund Balances - End of year                    | \$ 170,311       | \$ -      | \$ 10,216                           | \$ 10,216                     |
| Budget/GAAP Reconciliation:                    |                  |           |                                     |                               |
| Net change in fund balance, budget basis       |                  |           | \$ (160,095)                        |                               |
| To adjust revenues for accruals                |                  |           | (95)                                |                               |
| To adjust expenditures for accruals            |                  |           | 100,406                             |                               |
| Net change in fund balance, GAAP basis         |                  |           | \$ (59,784)                         |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 HEALTH CHWS COVID RESPONSE (8952)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |                | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|----------------|-------------------------------------|-------------------------------|
|  | Original         | Final          |                                     |                               |
| Revenue:                                       |                  |                |                                     |                               |
| Intergovernmental receipts                     | \$ -             | \$ 669,733     | \$ 669,733                          | \$ -                          |
| Total revenues                                 | -                | 669,733        | 669,733                             | -                             |
| Expenditures:                                  |                  |                |                                     |                               |
| Health and welfare                             | -                | 2,011,349      | 717,456                             | 1,293,893                     |
| Total expenditures                             | -                | 2,011,349      | 717,456                             | 1,293,893                     |
| Excess of revenue<br>(under) over expenditures | -                | (1,341,616)    | (47,723)                            | 1,293,893                     |
| Net change in fund balance                     | -                | (1,341,616)    | (47,723)                            | 1,293,893                     |
| Fund Balances - Beginning of year              | -                | -              | -                                   | -                             |
| Fund Balances - End of year                    | \$ -             | \$ (1,341,616) | \$ (47,723)                         | \$ 1,293,893                  |
| Budget/GAAP Reconciliation:                    |                  |                |                                     |                               |
| Net change in fund balance, budget basis       |                  |                | \$ (47,723)                         |                               |
| To adjust revenues for accruals                |                  |                | 47,724                              |                               |
| To adjust expenditures for accruals            |                  |                | 1,475                               |                               |
| Net change in fund balance, GAAP basis         |                  |                | \$ 1,476                            |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 HEALTH COVID CRISIS COAG (8954)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |              | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|--------------|-------------------------------------|-------------------------------|
|  | Original         | Final        |                                     |                               |
| Revenue:                                       |                  |              |                                     |                               |
| Intergovernmental receipts                     | \$ -             | \$ 550,000   | \$ 550,000                          | \$ -                          |
| Total revenues                                 | -                | 550,000      | 550,000                             | -                             |
| Expenditures:                                  |                  |              |                                     |                               |
| Health and welfare                             | -                | 1,256,004    | 85,587                              | 1,170,417                     |
| Total expenditures                             | -                | 1,256,004    | 85,587                              | 1,170,417                     |
| Excess of revenue<br>(under) over expenditures | -                | (706,004)    | 464,413                             | 1,170,417                     |
| Net change in fund balance                     | -                | (706,004)    | 464,413                             | 1,170,417                     |
| Fund Balances - Beginning of year              | 531,852          | 531,852      | 531,852                             | -                             |
| Fund Balances - End of year                    | \$ 531,852       | \$ (174,152) | \$ 996,265                          | \$ 1,170,417                  |
| Budget/GAAP Reconciliation:                    |                  |              |                                     |                               |
| Net change in fund balance, budget basis       |                  |              | \$ 464,413                          |                               |
| To adjust revenues for accruals                |                  |              | (559,258)                           |                               |
| To adjust expenditures for accruals            |                  |              | (22,932)                            |                               |
| Net change in fund balance, GAAP basis         |                  |              | \$ (117,777)                        |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 PUBLIC DEFENDER IV-E (8956)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |                  | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------------|-------------------------------------|-------------------------------|
|  | Original         | Final            |                                     |                               |
| Revenue:                                       |                  |                  |                                     |                               |
| Intergovernmental receipts                     | -                | 20,486           | 20,486                              | -                             |
| Total revenues                                 | -                | 20,486           | 20,486                              | -                             |
| Expenditures:                                  |                  |                  |                                     |                               |
| General government                             | -                | -                | -                                   | -                             |
| Total expenditures                             | -                | -                | -                                   | -                             |
| Excess of revenue<br>(under) over expenditures | -                | 20,486           | 20,486                              | -                             |
| Net change in fund balance                     | -                | 20,486           | 20,486                              | -                             |
| Fund Balances - Beginning of year              | 22,347           | 22,347           | 22,347                              | -                             |
| Fund Balances - End of year                    | <u>\$ 22,347</u> | <u>\$ 42,833</u> | <u>\$ 42,833</u>                    | <u>\$ -</u>                   |
| Budget/GAAP Reconciliation:                    |                  |                  |                                     |                               |
| Net change in fund balance, budget basis       |                  |                  | \$ 20,486                           |                               |
| To adjust revenues for accruals                |                  |                  | (3,840)                             |                               |
| To adjust expenditures for accruals            |                  |                  | -                                   |                               |
| Net change in fund balance, GAAP basis         |                  |                  | <u>\$ 16,646</u>                    |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULES**  
**NON-MAJOR SPECIAL REVENUE FUND**  
**LOCAL HEALTH SERVICES GRANT (9101)**  
**YEAR ENDED DECEMBER 31, 2023**

|  | Budgeted Amounts |           | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-----------|-------------------------------------|-------------------------------|
|  | Original         | Final     |                                     |                               |
| Revenue:                                       |                  |           |                                     |                               |
| Intergovernmental receipts                     | 72,672           | 83,145    | 83,085                              | (60)                          |
| Total revenues                                 | 72,672           | 83,145    | 83,085                              | (60)                          |
| Expenditures:                                  |                  |           |                                     |                               |
| Health and welfare                             | 93,012           | 93,012    | 47,844                              | 45,168                        |
| Total expenditures                             | 93,012           | 93,012    | 47,844                              | 45,168                        |
| Excess of revenue<br>(under) over expenditures | (20,340)         | (9,867)   | 35,241                              | 45,108                        |
| Net change in fund balance                     | (20,340)         | (9,867)   | 35,241                              | 45,108                        |
| Fund Balances - Beginning of year              | 46,084           | 46,084    | 46,084                              | -                             |
| Fund Balances - End of year                    | \$ 25,744        | \$ 36,217 | \$ 81,325                           | \$ 45,108                     |
| Budget/GAAP Reconciliation:                    |                  |           |                                     |                               |
| Net change in fund balance, budget basis       |                  |           | \$ 35,241                           |                               |
| To adjust revenues for accruals                |                  |           | (2,393)                             |                               |
| To adjust expenditures for accruals            |                  |           | 2,286                               |                               |
| Net change in fund balance, GAAP basis         |                  |           | \$ 35,134                           |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 DRUG FREE COMM. COUNCIL GRANT (9102)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |           | Actual Amounts       | Variance With<br>Final Budget |
|--|------------------|-----------|----------------------|-------------------------------|
|  | Original         | Final     | (Budgetary<br>Basis) |                               |
| Revenue:                                       |                  |           |                      |                               |
| Intergovernmental receipts                     | \$ -             | \$ 22,771 | \$ 22,771            | \$ -                          |
| Total revenues                                 | -                | 22,771    | 22,771               | -                             |
| Expenditures:                                  |                  |           |                      |                               |
| General government                             | -                | 22,771    | 18,231               | 4,540                         |
| Total expenditures                             | -                | 22,771    | 18,231               | 4,540                         |
| Excess of revenue<br>(under) over expenditures | -                | -         | 4,540                | 4,540                         |
| Net change in fund balance                     | -                | -         | 4,540                | 4,540                         |
| Fund Balances - Beginning of year              | 2,294            | 2,294     | 2,294                | -                             |
| Fund Balances - End of year                    | \$ 2,294         | \$ 2,294  | \$ 6,834             | \$ 4,540                      |
| Budget/GAAP Reconciliation:                    |                  |           |                      |                               |
| Net change in fund balance, budget basis       |                  |           | \$ 4,540             |                               |
| To adjust revenues for accruals                |                  |           | (64)                 |                               |
| To adjust expenditures for accruals            |                  |           | 222                  |                               |
| Net change in fund balance, GAAP basis         |                  |           | \$ 4,698             |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 2012 PROBLEM SOLVING GRANT (9104)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |           | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-----------|-------------------------------------|-------------------------------|
|  | Original         | Final     |                                     |                               |
| Revenue:                                       |                  |           |                                     |                               |
| Intergovernmental receipts                     | \$ -             | \$ 59,240 | \$ 9,240                            | \$ (50,000)                   |
| Total revenues                                 | -                | 59,240    | 9,240                               | (50,000)                      |
| Expenditures:                                  |                  |           |                                     |                               |
| General government                             | -                | 17,240    | 8,797                               | 8,443                         |
| Total expenditures                             | -                | 17,240    | 8,797                               | 8,443                         |
| Excess of revenue<br>(under) over expenditures | -                | 42,000    | 443                                 | (41,557)                      |
| Net change in fund balance                     | -                | 42,000    | 443                                 | (41,557)                      |
| Fund Balances - Beginning of year              | 15,188           | 15,188    | 15,188                              | -                             |
| Fund Balances - End of year                    | \$ 15,188        | \$ 57,188 | \$ 15,631                           | \$ (41,557)                   |
| Budget/GAAP Reconciliation:                    |                  |           |                                     |                               |
| Net change in fund balance, budget basis       |                  |           | \$ 443                              |                               |
| To adjust revenues for accruals                |                  |           | (145)                               |                               |
| To adjust expenditures for accruals            |                  |           | -                                   |                               |
| Net change in fund balance, GAAP basis         |                  |           | \$ 298                              |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 ADULT PROTECTIVE SERVICES GRANT (9108)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts    |                     | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|---------------------|---------------------|-------------------------------------|-------------------------------|
|  | Original            | Final               |                                     |                               |
| Revenue:                                       |                     |                     |                                     |                               |
| Intergovernmental receipts                     | \$ -                | \$ 442,682          | \$ 442,682                          | \$ -                          |
| Total revenues                                 | -                   | 442,682             | 442,682                             | -                             |
| Expenditures:                                  |                     |                     |                                     |                               |
| General government                             | -                   | 698,936             | 446,482                             | 252,454                       |
| Total expenditures                             | -                   | 698,936             | 446,482                             | 252,454                       |
| Excess of revenue<br>(under) over expenditures | -                   | (256,254)           | (3,800)                             | 252,454                       |
| Net change in fund balance                     | -                   | (256,254)           | (3,800)                             | 252,454                       |
| Fund Balances - Beginning of year              | (102,525)           | (102,525)           | (102,525)                           | -                             |
| Fund Balances - End of year                    | <u>\$ (102,525)</u> | <u>\$ (358,779)</u> | <u>\$ (106,325)</u>                 | <u>\$ 252,454</u>             |
| Budget/GAAP Reconciliation:                    |                     |                     |                                     |                               |
| Net change in fund balance, budget basis       |                     |                     | \$ (3,800)                          |                               |
| To adjust revenues for accruals                |                     |                     | 4,033                               |                               |
| To adjust expenditures for accruals            |                     |                     | <u>(3,738)</u>                      |                               |
| Net change in fund balance, GAAP basis         |                     |                     | <u>\$ (3,505)</u>                   |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 HEALTH TRUST FUND (9111)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Intergovernmental receipts                     | \$ 95,631        | \$ 128,058 | \$ 128,058                          | \$ -                          |
| Total revenues                                 | 95,631           | 128,058    | 128,058                             | -                             |
| Expenditures:                                  |                  |            |                                     |                               |
| Health and welfare                             | 94,157           | 94,157     | 51,095                              | 43,062                        |
| Total expenditures                             | 94,157           | 94,157     | 51,095                              | 43,062                        |
| Excess of revenue<br>(under) over expenditures | 1,474            | 33,901     | 76,963                              | 43,062                        |
| Net change in fund balance                     | 1,474            | 33,901     | 76,963                              | 43,062                        |
| Fund Balances - Beginning of year              | 296,520          | 296,520    | 296,520                             | -                             |
| Fund Balances - End of year                    | \$ 297,994       | \$ 330,421 | \$ 373,483                          | \$ 43,062                     |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ 76,963                           |                               |
| To adjust revenues for accruals                |                  |            | (3,471)                             |                               |
| To adjust expenditures for accruals            |                  |            | 2,784                               |                               |
|  |                  |            | -                                   |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ 76,276                           |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 COURT INTERPRETER GRANT (9117)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |           | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-----------|-------------------------------------|-------------------------------|
|  | Original         | Final     |                                     |                               |
| Revenue:                                       |                  |           |                                     |                               |
| Intergovernmental receipts                     | \$ -             | \$ 20,041 | \$ 20,041                           | \$ -                          |
| Charges for services                           | -                | 573       | 573                                 | -                             |
| Total revenues                                 | -                | 20,614    | 20,614                              | -                             |
| Expenditures:                                  |                  |           |                                     |                               |
| General government                             | -                | 14,166    | 14,739                              | (573)                         |
| Total expenditures                             | -                | 14,166    | 14,739                              | (573)                         |
| Excess of revenue<br>(under) over expenditures | -                | 6,448     | 5,875                               | (573)                         |
| Net change in fund balance                     | -                | 6,448     | 5,875                               | (573)                         |
| Fund Balances - Beginning of year              | -                | -         | -                                   | -                             |
| Fund Balances - End of year                    | \$ -             | \$ 6,448  | \$ 5,875                            | \$ (573)                      |
| Budget/GAAP Reconciliation:                    |                  |           |                                     |                               |
| Net change in fund balance, budget basis       |                  |           | \$ 5,875                            |                               |
| To adjust revenues for accruals                |                  |           | (5,930)                             |                               |
| To adjust expenditures for accruals            |                  |           | -                                   |                               |
| Net change in fund balance, GAAP basis         |                  |           | \$ (55)                             |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 D.A.R.E (9122)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |           | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|-----------|-------------------------------------|-------------------------------|
|  | Original         | Final     |                                     |                               |
| Revenue:                                       |                  |           |                                     |                               |
| Other revenue                                  | \$ -             | \$ 6,305  | \$ 6,305                            | \$ -                          |
| Total revenues                                 | -                | 6,305     | 6,305                               | -                             |
| Expenditures:                                  |                  |           |                                     |                               |
| Public safety                                  | -                | 10,000    | 13,718                              | (3,718)                       |
| Total expenditures                             | -                | 10,000    | 13,718                              | (3,718)                       |
| Excess of revenue<br>(under) over expenditures | -                | (3,695)   | (7,413)                             | (3,718)                       |
| Net change in fund balance                     | -                | (3,695)   | (7,413)                             | (3,718)                       |
| Fund Balances - Beginning of year              | 44,464           | 44,464    | 44,464                              | -                             |
| Fund Balances - End of year                    | \$ 44,464        | \$ 40,769 | \$ 37,051                           | \$ (3,718)                    |
| Budget/GAAP Reconciliation:                    |                  |           |                                     |                               |
| Net change in fund balance, budget basis       |                  |           | \$ (7,413)                          |                               |
| To adjust revenues for accruals                |                  |           | (344)                               |                               |
| To adjust expenditures for accruals            |                  |           | -                                   |                               |
| Net change in fund balance, GAAP basis         |                  |           | \$ (7,757)                          |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 REAL SERVICES GRANT (9124)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Intergovernmental receipts                     | \$ -             | \$ 112,500 | \$ 112,500                          | \$ -                          |
| Total revenues                                 | -                | 112,500    | 112,500                             | -                             |
| Expenditures:                                  |                  |            |                                     |                               |
| General government                             | -                | 75,000     | 75,000                              | -                             |
| Total expenditures                             | -                | 75,000     | 75,000                              | -                             |
| Excess of revenue<br>(under) over expenditures | -                | 37,500     | 37,500                              | -                             |
| Net change in fund balance                     | -                | 37,500     | 37,500                              | -                             |
| Fund Balances - Beginning of year              | -                | -          | -                                   | -                             |
| Fund Balances - End of year                    | \$ -             | \$ 37,500  | \$ 37,500                           | \$ -                          |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ 37,500                           |                               |
| To adjust revenues for accruals                |                  |            | (348)                               |                               |
| To adjust expenditures for accruals            |                  |            | -                                   |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ 37,152                           |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 COMMUNITY BASED CORRECTION-DUCOMB (9125)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |              | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|--------------|-------------------------------------|-------------------------------|
|  | Original         | Final        |                                     |                               |
| Revenue:                                       |                  |              |                                     |                               |
| Intergovernmental receipts                     | \$ 2,544,620     | \$ 2,444,718 | \$ 2,397,662                        | \$ (47,056)                   |
| Charges for services                           | -                | 1,906        | 1,986                               | 80                            |
| Total revenues                                 | 2,544,620        | 2,446,624    | 2,399,648                           | (46,976)                      |
| Expenditures:                                  |                  |              |                                     |                               |
| Public safety                                  | 2,400,585        | 2,400,885    | 2,400,585                           | 300                           |
| Total expenditures                             | 2,400,585        | 2,400,885    | 2,400,585                           | 300                           |
| Excess of revenue<br>(under) over expenditures | 144,035          | 45,739       | (937)                               | (46,676)                      |
| Net change in fund balance                     | 144,035          | 45,739       | (937)                               | (46,676)                      |
| Fund Balances - Beginning of year              | 4,845            | 4,845        | 4,845                               | -                             |
| Fund Balances - End of year                    | \$ 148,880       | \$ 50,584    | \$ 3,908                            | \$ (46,676)                   |
| Budget/GAAP Reconciliation:                    |                  |              |                                     |                               |
| Net change in fund balance, budget basis       |                  |              | \$ (937)                            |                               |
| To adjust revenues for accruals                |                  |              | (44)                                |                               |
| To adjust expenditures for accruals            |                  |              | (20,958)                            |                               |
| Net change in fund balance, GAAP basis         |                  |              | \$ (21,939)                         |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 COMMUNITY TRANSITION PROGRAM-DUCOMB (9126)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |             | Actual Amounts    | Variance With |
|--|------------------|-------------|-------------------|---------------|
|  | Original         | Final       | (Budgetary Basis) | Final Budget  |
| Revenue:                                       |                  |             |                   |               |
| Intergovernmental receipts                     | \$ 123,500       | \$ 80,150   | \$ 30,150         | \$ (50,000)   |
| Total revenues                                 | 123,500          | 80,150      | 30,150            | (50,000)      |
| Expenditures:                                  |                  |             |                   |               |
| Public safety                                  | 123,500          | 123,500     | 41,998            | 81,502        |
| Total expenditures                             | 123,500          | 123,500     | 41,998            | 81,502        |
| Excess of revenue<br>(under) over expenditures | -                | (43,350)    | (11,848)          | 31,502        |
| Net change in fund balance                     | -                | (43,350)    | (11,848)          | 31,502        |
| Fund Balances - Beginning of year              | 13,999           | 13,999      | 13,999            | -             |
| Fund Balances - End of year                    | \$ 13,999        | \$ (29,351) | \$ 2,151          | \$ 31,502     |
| Budget/GAAP Reconciliation:                    |                  |             |                   |               |
| Net change in fund balance, budget basis       |                  |             | \$ (11,848)       |               |
| To adjust revenues for accruals                |                  |             | (4,670)           |               |
| To adjust expenditures for accruals            |                  |             | 1,505             |               |
| Net change in fund balance, GAAP basis         |                  |             | \$ (15,013)       |               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 PROJECT INCOME-CBC/DUCOMN (9127)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |              | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|--------------|-------------------------------------|-------------------------------|
|  | Original         | Final        |                                     |                               |
| Revenue:                                       |                  |              |                                     |                               |
| Charges for services                           | \$ 1,406,500     | \$ 474,501   | \$ 669,464                          | \$ 194,963                    |
| Other revenue                                  | -                | -            | 1,865                               | 1,865                         |
|  | 1,406,500        | 474,501      | 671,329                             | 196,828                       |
| Total revenues                                 |                  |              |                                     |                               |
| Expenditures:                                  |                  |              |                                     |                               |
| General government                             | 1,488,427        | 1,539,782    | 915,778                             | 624,004                       |
|  | 1,488,427        | 1,539,782    | 915,778                             | 624,004                       |
| Total expenditures                             |                  |              |                                     |                               |
| Excess of revenue<br>(under) over expenditures | (81,927)         | (1,065,281)  | (244,449)                           | 820,832                       |
| Net change in fund balance                     | (81,927)         | (1,065,281)  | (244,449)                           | 820,832                       |
| Fund Balances - Beginning of year              | 623,285          | 623,285      | 623,285                             | -                             |
| Fund Balances - End of year                    | \$ 541,358       | \$ (441,996) | \$ 378,836                          | \$ 820,832                    |
| Budget/GAAP Reconciliation:                    |                  |              |                                     |                               |
| Net change in fund balance, budget basis       |                  |              | \$ (244,449)                        |                               |
| To adjust revenues for accruals                |                  |              | 6,724                               |                               |
| To adjust expenditures for accruals            |                  |              | (14,451)                            |                               |
| Net change in fund balance, GAAP basis         |                  |              | \$ (252,176)                        |                               |

*The notes to required supplementary information are an integral part of this statement.*

**St. Joseph County, Indiana**

**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULES**  
**NON-MAJOR SPECIAL REVENUE FUND**  
**JJC-DOC GRANT (CBC) (9129)**  
**YEAR ENDED DECEMBER 31, 2023**

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Intergovernmental receipts                     | \$ -             | \$ 121,962 | \$ 121,962                          | \$ -                          |
| Total revenues                                 | -                | 121,962    | 121,962                             | -                             |
| Expenditures:                                  |                  |            |                                     |                               |
| Public safety                                  | -                | 154,785    | 85,344                              | 69,441                        |
| Total expenditures                             | -                | 154,785    | 85,344                              | 69,441                        |
| Excess of revenue<br>(under) over expenditures | -                | (32,823)   | 36,618                              | 69,441                        |
| Net change in fund balance                     | -                | (32,823)   | 36,618                              | 69,441                        |
| Fund Balances - Beginning of year              | 54,846           | 54,846     | 54,846                              | -                             |
| Fund Balances - End of year                    | \$ 54,846        | \$ 22,023  | \$ 91,464                           | \$ 69,441                     |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ 36,618                           |                               |
| To adjust revenues for accruals                |                  |            | (850)                               |                               |
| To adjust expenditures for accruals            |                  |            | 3,890                               |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ 39,658                           |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 JJC-PROJECT INCOME (CTP) (9130)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|------------|-------------------------------------|-------------------------------|
|  | Original         | Final      |                                     |                               |
| Revenue:                                       |                  |            |                                     |                               |
| Other revenue                                  | \$ 16,556        | \$ 16,353  | \$ 16,353                           | \$ -                          |
| Total revenues                                 | 16,556           | 16,353     | 16,353                              | -                             |
| Expenditures:                                  |                  |            |                                     |                               |
| General government                             | -                | 56,158     | 25,199                              | 30,959                        |
| Total expenditures                             | -                | 56,158     | 25,199                              | 30,959                        |
| Excess of revenue<br>(under) over expenditures | 16,556           | (39,805)   | (8,846)                             | 30,959                        |
| Net change in fund balance                     | 16,556           | (39,805)   | (8,846)                             | 30,959                        |
| Fund Balances - Beginning of year              | 37,897           | 37,897     | 37,897                              | -                             |
| Fund Balances - End of year                    | \$ 54,453        | \$ (1,908) | \$ 29,051                           | \$ 30,959                     |
| Budget/GAAP Reconciliation:                    |                  |            |                                     |                               |
| Net change in fund balance, budget basis       |                  |            | \$ (8,846)                          |                               |
| To adjust revenues for accruals                |                  |            | (1,313)                             |                               |
| To adjust expenditures for accruals            |                  |            | (757)                               |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ (10,916)                         |                               |

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REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 CASA CAPACITY BUILDING GRANT (9133)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |          | Actual Amounts<br>(Budgetary Basis) | Variance With<br>Final Budget |
|--|------------------|----------|-------------------------------------|-------------------------------|
|  | Original         | Final    |                                     |                               |
| Revenue:                                       |                  |          |                                     |                               |
| Intergovernmental receipts                     | \$ 55,468        | \$ -     | \$ -                                | \$ -                          |
| Total revenues                                 | 55,468           | -        | -                                   | -                             |
| Expenditures:                                  |                  |          |                                     |                               |
| General government                             | 68,038           | 64,410   | 54,212                              | 10,198                        |
| Total expenditures                             | 68,038           | 64,410   | 54,212                              | 10,198                        |
| Excess of revenue<br>(under) over expenditures | (12,570)         | (64,410) | (54,212)                            | 10,198                        |
| Net change in fund balance                     | (12,570)         | (64,410) | (54,212)                            | 10,198                        |
| Fund Balances - Beginning of year              | 64,305           | 64,305   | 64,305                              | -                             |
| Fund Balances - End of year                    | \$ 51,735        | \$ (105) | \$ 10,093                           | \$ 10,198                     |
| Budget/GAAP Reconciliation:                    |                  |          |                                     |                               |
| Net change in fund balance, budget basis       |                  |          | \$ (54,212)                         |                               |
| To adjust revenues for accruals                |                  |          | (95)                                |                               |
| To adjust expenditures for accruals            |                  |          | 98                                  |                               |
| Net change in fund balance, GAAP basis         |                  |          | \$ (54,209)                         |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 BIG BOX APPEALS FUND (9135)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |                  | Actual Amounts    | Variance With   |
|--|------------------|------------------|-------------------|-----------------|
|  | Original         | Final            | (Budgetary Basis) | Final Budget    |
| Revenue:                                       |                  |                  |                   |                 |
| Other revenue                                  | \$ -             | \$ -             | \$ -              | \$ -            |
| Total revenues                                 | -                | -                | -                 | -               |
| Expenditures:                                  |                  |                  |                   |                 |
| General government                             | -                | 15,000           | 6,000             | 9,000           |
| Total expenditures                             | -                | 15,000           | 6,000             | 9,000           |
| Excess of revenue<br>(under) over expenditures | -                | (15,000)         | (6,000)           | 9,000           |
| Net change in fund balance                     | -                | (15,000)         | (6,000)           | 9,000           |
| Fund Balances - Beginning of year              | 73,519           | 73,519           | 73,519            | -               |
| Fund Balances - End of year                    | <u>\$ 73,519</u> | <u>\$ 58,519</u> | <u>\$ 67,519</u>  | <u>\$ 9,000</u> |
| Budget/GAAP Reconciliation:                    |                  |                  |                   |                 |
| Net change in fund balance, budget basis       |                  |                  | \$ (6,000)        |                 |
| To adjust revenues for accruals                |                  |                  | (627)             |                 |
| To adjust expenditures for accruals            |                  |                  | -                 |                 |
| Net change in fund balance, GAAP basis         |                  |                  | <u>\$ (6,627)</u> |                 |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 PROSECUTOR/IDOC PRETRIAL (9139)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts       | Variance With<br>Final Budget |
|--|------------------|------------|----------------------|-------------------------------|
|  | Original         | Final      | (Budgetary<br>Basis) |                               |
| Revenue:                                       |                  |            |                      |                               |
| Intergovernmental receipts                     | \$ 138,116       | \$ 111,103 | \$ 111,103           | \$ -                          |
| Total revenues                                 | 138,116          | 111,103    | 111,103              | -                             |
| Expenditures:                                  |                  |            |                      |                               |
| General government                             | 134,955          | 134,955    | 129,401              | 5,554                         |
| Total expenditures                             | 134,955          | 134,955    | 129,401              | 5,554                         |
| Excess of revenue<br>(under) over expenditures | 3,161            | (23,852)   | (18,298)             | 5,554                         |
| Net change in fund balance                     | 3,161            | (23,852)   | (18,298)             | 5,554                         |
| Fund Balances - Beginning of year              | 53,605           | 53,605     | 53,605               | -                             |
| Fund Balances - End of year                    | \$ 56,766        | \$ 29,753  | \$ 35,307            | \$ 5,554                      |
| Budget/GAAP Reconciliation:                    |                  |            |                      |                               |
| Net change in fund balance, budget basis       |                  |            | \$ (18,298)          |                               |
| To adjust revenues for accruals                |                  |            | (328)                |                               |
| To adjust expenditures for accruals            |                  |            | 27,064               |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ 8,438             |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 ADULT PROB/IDOC PRETRIAL (9141/9174)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |            | Actual Amounts       | Variance With<br>Final Budget |
|--|------------------|------------|----------------------|-------------------------------|
|  | Original         | Final      | (Budgetary<br>Basis) |                               |
| Revenue:                                       |                  |            |                      |                               |
| Intergovernmental receipts                     | \$ -             | \$ 235,991 | \$ 233,002           | \$ (2,989)                    |
| Total revenues                                 | -                | 235,991    | 233,002              | (2,989)                       |
| Expenditures:                                  |                  |            |                      |                               |
| General government                             | -                | 235,991    | 235,872              | 119                           |
| Total expenditures                             | -                | 235,991    | 235,872              | 119                           |
| Excess of revenue<br>(under) over expenditures | -                | -          | (2,870)              | (2,870)                       |
| Net change in fund balance                     | -                | -          | (2,870)              | (2,870)                       |
| Fund Balances - Beginning of year              | 25,634           | 25,634     | 25,634               | -                             |
| Fund Balances - End of year                    | \$ 25,634        | \$ 25,634  | \$ 22,764            | \$ (2,870)                    |
| Budget/GAAP Reconciliation:                    |                  |            |                      |                               |
| Net change in fund balance, budget basis       |                  |            | \$ (2,870)           |                               |
| To adjust revenues for accruals                |                  |            | (238)                |                               |
| To adjust expenditures for accruals            |                  |            | 8,327                |                               |
| Net change in fund balance, GAAP basis         |                  |            | \$ 5,219             |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 PRETRAIL SERVICES – ADULT PROBATION (9143)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |                    | Actual Amounts       | Variance With<br>Final Budget |
|--|------------------|--------------------|----------------------|-------------------------------|
|  | Original         | Final              | (Budgetary<br>Basis) |                               |
| Revenue:                                       |                  |                    |                      |                               |
| Intergovernmental receipts                     | \$ -             | \$ 146,391         | \$ 146,391           | \$ -                          |
| Total revenues                                 | -                | 146,391            | 146,391              | -                             |
| Expenditures:                                  |                  |                    |                      |                               |
| General government                             | -                | 200,334            | 137,990              | 62,344                        |
| Total expenditures                             | -                | 200,334            | 137,990              | 62,344                        |
| Excess of revenue<br>(under) over expenditures | -                | (53,943)           | 8,401                | 62,344                        |
| Net change in fund balance                     | -                | (53,943)           | 8,401                | 62,344                        |
| Fund Balances - Beginning of year              | 11,206           | 11,206             | 11,206               | -                             |
| Fund Balances - End of year                    | <u>\$ 11,206</u> | <u>\$ (42,737)</u> | <u>\$ 19,607</u>     | <u>\$ 62,344</u>              |
| Budget/GAAP Reconciliation:                    |                  |                    |                      |                               |
| Net change in fund balance, budget basis       |                  |                    | \$ 8,401             |                               |
| To adjust revenues for accruals                |                  |                    | (182)                |                               |
| To adjust expenditures for accruals            |                  |                    | <u>(711)</u>         |                               |
| Net change in fund balance, GAAP basis         |                  |                    | <u>\$ 7,508</u>      |                               |

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REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 CASA TRIAGE TOOL PILOT (9154)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |       | Actual Amounts       | Variance With<br>Final Budget |
|--|------------------|-------|----------------------|-------------------------------|
|  | Original         | Final | (Budgetary<br>Basis) |                               |
| Revenue:                                       |                  |       |                      |                               |
| Intergovernmental receipts                     | \$ -             | \$ -  | \$ -                 | \$ -                          |
| Total revenues                                 | -                | -     | -                    | -                             |
| Expenditures:                                  |                  |       |                      |                               |
| General government                             | -                | 715   | 715                  | -                             |
| Total expenditures                             | -                | 715   | 715                  | -                             |
| Excess of revenue<br>(under) over expenditures | -                | (715) | (715)                | -                             |
| Net change in fund balance                     | -                | (715) | (715)                | -                             |
| Fund Balances - Beginning of year              | 715              | 715   | 715                  | -                             |
| Fund Balances - End of year                    | \$ 715           | \$ -  | \$ -                 | \$ -                          |
| Budget/GAAP Reconciliation:                    |                  |       |                      |                               |
| Net change in fund balance, budget basis       |                  |       | \$ (715)             |                               |
| To adjust revenues for accruals                |                  |       | 9                    |                               |
| To adjust expenditures for accruals            |                  |       | 715                  |                               |
| Net change in fund balance, GAAP basis         |                  |       | \$ 9                 |                               |

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REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 JUSTICE ADDICTIONS RESP (9156)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |                  | Actual Amounts       | Variance With<br>Final Budget |
|--|------------------|------------------|----------------------|-------------------------------|
|  | Original         | Final            | (Budgetary<br>Basis) |                               |
| Revenue:                                       |                  |                  |                      |                               |
| Intergovernmental receipts                     | \$ -             | \$ 20,000        | \$ 20,000            | \$ -                          |
| Total revenues                                 | -                | 20,000           | 20,000               | -                             |
| Expenditures:                                  |                  |                  |                      |                               |
| General government                             | -                | 65,000           | 65,000               | -                             |
| Total expenditures                             | -                | 65,000           | 65,000               | -                             |
| Excess of revenue<br>(under) over expenditures | -                | (45,000)         | (45,000)             | -                             |
| Net change in fund balance                     | -                | (45,000)         | (45,000)             | -                             |
| Fund Balances - Beginning of year              | 55,000           | 55,000           | 55,000               | -                             |
| Fund Balances - End of year                    | <u>\$ 55,000</u> | <u>\$ 10,000</u> | <u>\$ 10,000</u>     | <u>\$ -</u>                   |
| Budget/GAAP Reconciliation:                    |                  |                  |                      |                               |
| Net change in fund balance, budget basis       |                  |                  | \$ (45,000)          |                               |
| To adjust revenues for accruals                |                  |                  | (93)                 |                               |
| To adjust expenditures for accruals            |                  |                  | <u>25,000</u>        |                               |
| Net change in fund balance, GAAP basis         |                  |                  | <u>\$ (20,093)</u>   |                               |

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REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 HEALTH VECTOR PROGRAM (9158)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |          | Actual Amounts       | Variance With<br>Final Budget |
|--|------------------|----------|----------------------|-------------------------------|
|  | Original         | Final    | (Budgetary<br>Basis) |                               |
| Revenue:                                       |                  |          |                      |                               |
| Intergovernmental receipts                     | \$ -             | \$ -     | \$ -                 | \$ -                          |
| Total revenues                                 | -                | -        | -                    | -                             |
| Expenditures:                                  |                  |          |                      |                               |
| Health and welfare                             | -                | 11,925   | 11,925               | -                             |
| Total expenditures                             | -                | 11,925   | 11,925               | -                             |
| Excess of revenue<br>(under) over expenditures | -                | (11,925) | (11,925)             | -                             |
| Net change in fund balance                     | -                | (11,925) | (11,925)             | -                             |
| Fund Balances - Beginning of year              | 11,925           | 11,925   | 11,925               | -                             |
| Fund Balances - End of year                    | \$ 11,925        | \$ -     | \$ -                 | \$ -                          |
| Budget/GAAP Reconciliation:                    |                  |          |                      |                               |
| Net change in fund balance, budget basis       |                  |          | \$ (11,925)          |                               |
| To adjust revenues for accruals                |                  |          | -                    |                               |
| To adjust expenditures for accruals            |                  |          | 157                  |                               |
| Net change in fund balance, GAAP basis         |                  |          | \$ (11,768)          |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 2020 FAMILY RECOVERY COURT GRANT (9159)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |                   | Actual Amounts       | Variance With<br>Final Budget |
|--|------------------|-------------------|----------------------|-------------------------------|
|  | Original         | Final             | (Budgetary<br>Basis) |                               |
| Revenue:                                       |                  |                   |                      |                               |
| Intergovernmental receipts                     | \$ -             | \$ 17,625         | \$ 17,625            | \$ -                          |
| Total revenues                                 | -                | 17,625            | 17,625               | -                             |
| Expenditures:                                  |                  |                   |                      |                               |
| General government                             | -                | 49,000            | 27,026               | 21,974                        |
| Total expenditures                             | -                | 49,000            | 27,026               | 21,974                        |
| Excess of revenue<br>(under) over expenditures | -                | (31,375)          | (9,401)              | 21,974                        |
| Net change in fund balance                     | -                | (31,375)          | (9,401)              | 21,974                        |
| Fund Balances - Beginning of year              | 25,500           | 25,500            | 25,500               | -                             |
| Fund Balances - End of year                    | <u>\$ 25,500</u> | <u>\$ (5,875)</u> | <u>\$ 16,099</u>     | <u>\$ 21,974</u>              |
| Budget/GAAP Reconciliation:                    |                  |                   |                      |                               |
| Net change in fund balance, budget basis       |                  |                   | \$ (9,401)           |                               |
| To adjust revenues for accruals                |                  |                   | (164)                |                               |
| To adjust expenditures for accruals            |                  |                   | -                    |                               |
| Net change in fund balance, GAAP basis         |                  |                   | <u>\$ (9,565)</u>    |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 HEALTH NATIONAL BIRTH EQUITY (9162)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |         | Actual Amounts       | Variance With<br>Final Budget |
|--|------------------|---------|----------------------|-------------------------------|
|  | Original         | Final   | (Budgetary<br>Basis) |                               |
| Revenue:                                       |                  |         |                      |                               |
| Intergovernmental receipts                     | \$ -             | \$ -    | \$ -                 | \$ -                          |
| Total revenues                                 | -                | -       | -                    | -                             |
| Expenditures:                                  |                  |         |                      |                               |
| Health and welfare                             | -                | 5,000   | 5,000                | -                             |
| Total expenditures                             | -                | 5,000   | 5,000                | -                             |
| Excess of revenue<br>(under) over expenditures | -                | (5,000) | (5,000)              | -                             |
| Net change in fund balance                     | -                | (5,000) | (5,000)              | -                             |
| Fund Balances - Beginning of year              | 5,000            | 5,000   | 5,000                | -                             |
| Fund Balances - End of year                    | \$ 5,000         | \$ -    | \$ -                 | \$ -                          |
| Budget/GAAP Reconciliation:                    |                  |         |                      |                               |
| Net change in fund balance, budget basis       |                  |         | \$ (5,000)           |                               |
| To adjust revenues for accruals                |                  |         | -                    |                               |
| To adjust expenditures for accruals            |                  |         | 66                   |                               |
| Net change in fund balance, GAAP basis         |                  |         | \$ (4,934)           |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 JJC DOC GRANT (CBC) (9163)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |                     | Actual Amounts       | Variance With<br>Final Budget |
|--|------------------|---------------------|----------------------|-------------------------------|
|  | Original         | Final               | (Budgetary<br>Basis) |                               |
| Revenue:                                       |                  |                     |                      |                               |
| Intergovernmental receipts                     | \$ -             | \$ 121,962          | \$ 156,809           | \$ 34,847                     |
| Total revenues                                 | -                | 121,962             | 156,809              | 34,847                        |
| Expenditures:                                  |                  |                     |                      |                               |
| Public Safety                                  | -                | 294,485             | 78,252               | 216,233                       |
| Total expenditures                             | -                | 294,485             | 78,252               | 216,233                       |
| Excess of revenue<br>(under) over expenditures | -                | (172,523)           | 78,557               | 251,080                       |
| Net change in fund balance                     | -                | (172,523)           | 78,557               | 251,080                       |
| Fund Balances - Beginning of year              | 15,714           | 15,714              | 15,714               | -                             |
| Fund Balances - End of year                    | <u>\$ 15,714</u> | <u>\$ (156,809)</u> | <u>\$ 94,271</u>     | <u>\$ 251,080</u>             |
| Budget/GAAP Reconciliation:                    |                  |                     |                      |                               |
| Net change in fund balance, budget basis       |                  |                     | \$ 78,557            |                               |
| To adjust revenues for accruals                |                  |                     | (876)                |                               |
| To adjust expenditures for accruals            |                  |                     | <u>(4,139)</u>       |                               |
| Net change in fund balance, GAAP basis         |                  |                     | <u>\$ 73,542</u>     |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 BEACON SAFETY PIN GRANT (9166)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |                   | Actual Amounts       | Variance With<br>Final Budget |
|--|------------------|-------------------|----------------------|-------------------------------|
|  | Original         | Final             | (Budgetary<br>Basis) |                               |
| Revenue:                                       |                  |                   |                      |                               |
| Intergovernmental receipts                     | \$ -             | \$ 2,399          | \$ 2,399             | \$ -                          |
| Total revenues                                 | -                | 2,399             | 2,399                | -                             |
| Expenditures:                                  |                  |                   |                      |                               |
| Health and welfare                             | -                | 5,627             | 2,399                | 3,228                         |
| Total expenditures                             | -                | 5,627             | 2,399                | 3,228                         |
| Excess of revenue<br>(under) over expenditures | -                | (3,228)           | -                    | 3,228                         |
| Net change in fund balance                     | -                | (3,228)           | -                    | 3,228                         |
| Fund Balances - Beginning of year              | -                | -                 | -                    | -                             |
| Fund Balances - End of year                    | <u>\$ -</u>      | <u>\$ (3,228)</u> | <u>\$ -</u>          | <u>\$ 3,228</u>               |
| Budget/GAAP Reconciliation:                    |                  |                   |                      |                               |
| Net change in fund balance, budget basis       |                  |                   | \$ -                 |                               |
| To adjust revenues for accruals                |                  |                   | -                    |                               |
| To adjust expenditures for accruals            |                  |                   | -                    |                               |
| Net change in fund balance, GAAP basis         |                  |                   | <u>\$ -</u>          |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 HEALTH SAFETY PIN GRANT (9168)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |             | Actual Amounts       | Variance With<br>Final Budget |
|--|------------------|-------------|----------------------|-------------------------------|
|  | Original         | Final       | (Budgetary<br>Basis) |                               |
| Revenue:                                       |                  |             |                      |                               |
| Intergovernmental receipts                     | \$ -             | \$ 46,938   | \$ 46,938            | \$ -                          |
| Total revenues                                 | -                | 46,938      | 46,938               | -                             |
| Expenditures:                                  |                  |             |                      |                               |
| Health and welfare                             | -                | 115,312     | 43,337               | 71,975                        |
| Total expenditures                             | -                | 115,312     | 43,337               | 71,975                        |
| Excess of revenue<br>(under) over expenditures | -                | (68,374)    | 3,601                | 71,975                        |
| Net change in fund balance                     | -                | (68,374)    | 3,601                | 71,975                        |
| Fund Balances - Beginning of year              | (3,601)          | (3,601)     | (3,601)              | -                             |
| Fund Balances - End of year                    | \$ (3,601)       | \$ (71,975) | \$ -                 | \$ 71,975                     |
| Budget/GAAP Reconciliation:                    |                  |             |                      |                               |
| Net change in fund balance, budget basis       |                  |             | \$ 3,601             |                               |
| To adjust revenues for accruals                |                  |             | (3,601)              |                               |
| To adjust expenditures for accruals            |                  |             | 3,586                |                               |
| Net change in fund balance, GAAP basis         |                  |             | \$ 3,586             |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 HEALTH CHW SAFETY PIN (9169)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts   |                     | Actual Amounts       | Variance With<br>Final Budget |
|--|--------------------|---------------------|----------------------|-------------------------------|
|  | Original           | Final               | (Budgetary<br>Basis) |                               |
| Revenue:                                       |                    |                     |                      |                               |
| Intergovernmental receipts                     | \$ -               | \$ 113,130          | \$ 113,130           | \$ -                          |
| Total revenues                                 | -                  | 113,130             | 113,130              | -                             |
| Expenditures:                                  |                    |                     |                      |                               |
| Health and welfare                             | -                  | 203,379             | 120,550              | 82,829                        |
| Total expenditures                             | -                  | 203,379             | 120,550              | 82,829                        |
| Excess of revenue<br>(under) over expenditures | -                  | (90,249)            | (7,420)              | 82,829                        |
| Net change in fund balance                     | -                  | (90,249)            | (7,420)              | 82,829                        |
| Fund Balances - Beginning of year              | (15,753)           | (15,753)            | (15,753)             | -                             |
| Fund Balances - End of year                    | <u>\$ (15,753)</u> | <u>\$ (106,002)</u> | <u>\$ (23,173)</u>   | <u>\$ 82,829</u>              |
| Budget/GAAP Reconciliation:                    |                    |                     |                      |                               |
| Net change in fund balance, budget basis       |                    |                     | \$ (7,420)           |                               |
| To adjust revenues for accruals                |                    |                     | 7,420                |                               |
| To adjust expenditures for accruals            |                    |                     | <u>19,287</u>        |                               |
| Net change in fund balance, GAAP basis         |                    |                     | <u>\$ 19,287</u>     |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 LJRAC COMMUNITY COORDINATION (9171)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |          | Actual Amounts       | Variance With<br>Final Budget |
|--|------------------|----------|----------------------|-------------------------------|
|  | Original         | Final    | (Budgetary<br>Basis) |                               |
| Revenue:                                       |                  |          |                      |                               |
| Intergovernmental receipts                     | \$ -             | \$ 2,000 | \$ 2,000             | \$ -                          |
| Total revenues                                 | -                | 2,000    | 2,000                | -                             |
| Expenditures:                                  |                  |          |                      |                               |
| General government                             | -                | 55,713   | 55,713               | -                             |
| Total expenditures                             | -                | 55,713   | 55,713               | -                             |
| Excess of revenue<br>(under) over expenditures | -                | (53,713) | (53,713)             | -                             |
| Net change in fund balance                     | -                | (53,713) | (53,713)             | -                             |
| Fund Balances - Beginning of year              | 58,713           | 58,713   | 58,713               | -                             |
| Fund Balances - End of year                    | \$ 58,713        | \$ 5,000 | \$ 5,000             | \$ -                          |
| Budget/GAAP Reconciliation:                    |                  |          |                      |                               |
| Net change in fund balance, budget basis       |                  |          | \$ (53,713)          |                               |
| To adjust revenues for accruals                |                  |          | (1,046)              |                               |
| To adjust expenditures for accruals            |                  |          | 2,971                |                               |
| Net change in fund balance, GAAP basis         |                  |          | \$ (51,788)          |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 NACCHO MENTOR PROGRAM (9172)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |              | Actual Amounts       | Variance With<br>Final Budget |
|--|------------------|--------------|----------------------|-------------------------------|
|  | Original         | Final        | (Budgetary<br>Basis) |                               |
| Revenue:                                       |                  |              |                      |                               |
| Intergovernmental receipts                     | \$ -             | \$ -         | \$ 100,000           | \$ 100,000                    |
| Total revenues                                 | -                | -            | 100,000              | 100,000                       |
| Expenditures:                                  |                  |              |                      |                               |
| Health and welfare                             | -                | 100,000      | 48,492               | 51,508                        |
| Total expenditures                             | -                | 100,000      | 48,492               | 51,508                        |
| Excess of revenue<br>(under) over expenditures | -                | (100,000)    | 51,508               | 151,508                       |
| Net change in fund balance                     | -                | (100,000)    | 51,508               | 151,508                       |
| Fund Balances - Beginning of year              | -                | -            | -                    | -                             |
| Fund Balances - End of year                    | \$ -             | \$ (100,000) | \$ 51,508            | \$ 151,508                    |
| Budget/GAAP Reconciliation:                    |                  |              |                      |                               |
| Net change in fund balance, budget basis       |                  |              | \$ 51,508            |                               |
| To adjust revenues for accruals                |                  |              | (479)                |                               |
| To adjust expenditures for accruals            |                  |              | -                    |                               |
| Net change in fund balance, GAAP basis         |                  |              | \$ 51,029            |                               |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 HEALTH DRUG DISPOSAL (9173)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |                    | Actual Amounts    | Variance With    |
|--|------------------|--------------------|-------------------|------------------|
|  | Original         | Final              | (Budgetary Basis) | Final Budget     |
| Revenue:                                       |                  |                    |                   |                  |
| Charges for services                           | \$ -             | \$ -               | \$ 99,925         | \$ 99,925        |
| Total revenues                                 | -                | -                  | 99,925            | 99,925           |
| Expenditures:                                  |                  |                    |                   |                  |
| Health and welfare                             | -                | 99,925             | 99,925            | -                |
| Total expenditures                             | -                | 99,925             | 99,925            | -                |
| Excess of revenue<br>(under) over expenditures | -                | (99,925)           | -                 | 99,925           |
| Net change in fund balance                     | -                | (99,925)           | -                 | 99,925           |
| Fund Balances - Beginning of year              | -                | -                  | -                 | -                |
| Fund Balances - End of year                    | <u>\$ -</u>      | <u>\$ (99,925)</u> | <u>\$ -</u>       | <u>\$ 99,925</u> |
| Budget/GAAP Reconciliation:                    |                  |                    |                   |                  |
| Net change in fund balance, budget basis       |                  |                    | \$ -              |                  |
| To adjust revenues for accruals                |                  |                    | -                 |                  |
| To adjust expenditures for accruals            |                  |                    | -                 |                  |
| Net change in fund balance, GAAP basis         |                  |                    | <u>\$ -</u>       |                  |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 HEALTH NACCHO ACE'S (9175)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |                    | Actual Amounts    | Variance With    |
|--|------------------|--------------------|-------------------|------------------|
|  | Original         | Final              | (Budgetary Basis) | Final Budget     |
| Revenue:                                       |                  |                    |                   |                  |
| Intergovernmental receipts                     | \$ -             | \$ -               | \$ 54,967         | \$ 54,967        |
| Total revenues                                 | -                | -                  | 54,967            | 54,967           |
| Expenditures:                                  |                  |                    |                   |                  |
| Health and welfare                             | -                | 54,967             | 54,967            | -                |
| Total expenditures                             | -                | 54,967             | 54,967            | -                |
| Excess of revenue<br>(under) over expenditures | -                | (54,967)           | -                 | 54,967           |
| Net change in fund balance                     | -                | (54,967)           | -                 | 54,967           |
| Fund Balances - Beginning of year              | -                | -                  | -                 | -                |
| Fund Balances - End of year                    | <u>\$ -</u>      | <u>\$ (54,967)</u> | <u>\$ -</u>       | <u>\$ 54,967</u> |
| Budget/GAAP Reconciliation:                    |                  |                    |                   |                  |
| Net change in fund balance, budget basis       |                  |                    | \$ -              |                  |
| To adjust revenues for accruals                |                  |                    | -                 |                  |
| To adjust expenditures for accruals            |                  |                    | -                 |                  |
| Net change in fund balance, GAAP basis         |                  |                    | <u>\$ -</u>       |                  |

*The notes to required supplementary information are an integral part of this statement.*

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULES  
 NON-MAJOR SPECIAL REVENUE FUND  
 CASA VOCA SUPPLEMENTAL (9176)  
 YEAR ENDED DECEMBER 31, 2023

|  | Budgeted Amounts |                    | Actual Amounts       | Variance With<br>Final Budget |
|--|------------------|--------------------|----------------------|-------------------------------|
|  | Original         | Final              | (Budgetary<br>Basis) |                               |
| Revenue:                                       |                  |                    |                      |                               |
| Intergovernmental receipts                     | \$ -             | \$ -               | \$ 23,982            | \$ 23,982                     |
| Total revenues                                 | -                | -                  | 23,982               | 23,982                        |
| Expenditures:                                  |                  |                    |                      |                               |
| General government                             | -                | 23,982             | 11,991               | 11,991                        |
| Total expenditures                             | -                | 23,982             | 11,991               | 11,991                        |
| Excess of revenue<br>(under) over expenditures | -                | (23,982)           | 11,991               | 35,973                        |
| Net change in fund balance                     | -                | (23,982)           | 11,991               | 35,973                        |
| Fund Balances - Beginning of year              | -                | -                  | -                    | -                             |
| Fund Balances - End of year                    | <u>\$ -</u>      | <u>\$ (23,982)</u> | <u>\$ 11,991</u>     | <u>\$ 35,973</u>              |
| Budget/GAAP Reconciliation:                    |                  |                    |                      |                               |
| Net change in fund balance, budget basis       |                  |                    | \$ 11,991            |                               |
| To adjust revenues for accruals                |                  |                    | (111)                |                               |
| To adjust expenditures for accruals            |                  |                    | <u>-</u>             |                               |
| Net change in fund balance, GAAP basis         |                  |                    | <u>\$ 11,880</u>     |                               |

*The notes to required supplementary information are an integral part of this statement.*

**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGET/GAAP RECONCILIATION**  
**GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

The major differences between budgetary (non-GAAP) basis and GAAP basis are as follows:

- a. Revenues are recorded when received in cash (budgetary) as opposed to susceptible to accrual (GAAP).
- b. Expenditures are recorded when paid in cash (budgetary) as opposed to when the liability is incurred (GAAP).
- c. Encumbrances are recorded as expenditures for budgetary purposes when purchase orders are issued.

|   | General Fund<br>1000 | LIT - Economic<br>Dev. - County<br>Share<br>1112 | LIT - Economic<br>Dev. - Public<br>Safety Share<br>1170 | American<br>Rescue Plan<br>8950 |
|---|----------------------|--|---|---------------------------------|
| Net change in fund balances (budgetary basis) | \$10,849,610         | \$ (739,137)                                     | \$ 734,548  | \$(27,568,758)                  |
| Adjustments:                                  |                      |  |   |                                 |
| To adjust revenues for accruals               | 18,438,157           | 289,095  | (12,512)  | 14,486,941                      |
| To adjust expenditures for accruals           | <u>(15,117,269)</u>  | <u>346,913</u>                                   | <u>(162,949)</u>  | <u>13,081,817</u>               |
| Net change in fund balance (GAAP basis)       | <u>\$14,170,498</u>  | <u>\$ (103,129)</u>                              | <u>\$ 559,087</u>                                       | <u>\$ -</u>                     |

*The notes to required supplementary information are an integral part of this statement.*

**Note 1 - Budgets and Budgetary Accounting**

The County follows these procedures in establishing the budgetary data reflected in the budgetary comparison schedules:

- A. The Elected Officials and Department Heads submit to the County Council and County Commissioners their proposed operating and capital budgets for the fiscal year commencing the following January 1. The operating and capital budget includes proposed expenditures and the means of financing them.
- B. The County is required to advertise the budget and proposed tax levy in the Indiana Department of Local Government Finance (DLGF) Gateway Budget Program and the County Council holds a public hearing to obtain taxpayer comments prior to adoption, both according to Indiana Code (IC).
- C. The County Council and County Commissioners are required to adopt the budget by November 1st and have historically done such in October through passage of an ordinance.
- D. The Adopted budget ordinance and supporting schedules are submitted to the DLGF. The budget becomes legally enacted after receiving the DLGF certified budget order, which is required by December 31st. The budget order serves as the maximum allowable expenditures unless the County Council and County Commissioners approve additional appropriations throughout the year. The County's maximum property tax levy is restricted and generally may not increase by more than the "growth quotient", a six-year average inflation rate.
- E. The Indiana Department of Local Governments ("DLGF") approves adopted budget and budget amendments. The legal level of budgetary control (the level at which expenditures may not exceed appropriations without DLGF approval) is by fund level for all budgeted funds. Any revisions that alter the total appropriations for any fund or any department of the General fund or other budgeted funds must be approved by the County Council and County Commissioners and, in most cases, the DLGF.
- F. Formal budgetary integration is required by state law and is employed as a management control device. For 2023, an annual budget was legally adopted for the following funds:

**Major Funds:**

1000 – General Fund

**Special Revenue Funds:**

1112 – LIT – Economic Development – County Share

1170 – LIT – Public Safety – County Share

8950 – American Rescue Plan – County Share

A total of 60 other funds adopted an annual budget during this process.

- G. The County's budget process is on the cash basis. Appropriations lapse with the expiration of the budgetary period unless encumbered by a purchase order or contract. Encumbered appropriations are carried over and added to the subsequent year's budget. Certain fiscal year grants that are appropriated by the County Council and County Commissioners also carryforward. Their fiscal year grand period is different than the County's December 31 year end.

## **OTHER SUPPLEMENTARY INFORMATION**

COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>  | Special Revenue<br>Funds | Capital Projects<br>Funds | Debt Service<br>Funds | Total                 |
|--|--------------------------|---------------------------|-----------------------|-----------------------|
| Cash and cash equivalents  | \$ 31,523,962            | \$ 31,355,634             | \$ 1,057,066          | \$ 63,936,662         |
| Investments  | 6,514,877                | 6,497,278                 | 220,390               | 13,232,545            |
| Receivables (net of allowances):   |                          |                           |                       |                       |
| Taxes  | 12,379,306               | 8,545,092                 | 2,796,541             | 23,720,939            |
| Accounts   | 6,475,329                | 909,780                   | -                     | 7,385,109             |
| Prepays  | 369,809                  | 169,537                   | -                     | 539,346               |
| Inventory  | 537,339                  | 33,742                    | -                     | 571,081               |
| Assets held for resale   | 2,862,325                | 4,993,321                 | -                     | 7,855,646             |
| <br>   |                          |                           |                       |                       |
| Total assets   | <u>\$ 60,662,947</u>     | <u>\$ 52,504,384</u>      | <u>\$ 4,073,997</u>   | <u>\$ 117,241,328</u> |
| <br>   |                          |                           |                       |                       |
| <u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |                          |                           |                       |                       |
| <br>   |                          |                           |                       |                       |
| Liabilities:   |                          |                           |                       |                       |
| Accounts payable   | \$ 1,216,853             | \$ 1,747,149              | \$ -                  | \$ 2,964,002          |
| Accrued payroll  | 800,776                  | -                         | -                     | 800,776               |
| Unearned revenue   | 3,107,444                | -                         | -                     | 3,107,444             |
| Due to other funds   | 1,419,443                | -                         | -                     | 1,419,443             |
| <br>   |                          |                           |                       |                       |
| Total Liabilities  | <u>\$ 6,544,516</u>      | <u>\$ 1,747,149</u>       | <u>\$ -</u>           | <u>\$ 8,291,665</u>   |
| <br>   |                          |                           |                       |                       |
| Deferred inflows of resources:   |                          |                           |                       |                       |
| Property taxes   | \$ 6,607,699             | \$ 8,502,912              | \$ 2,792,994          | \$ 17,903,605         |
| License excise tax   | 40,075                   | 42,180                    | 3,547                 | 85,802                |
| Income taxes   | 5,731,532                | -                         | -                     | 5,731,532             |
| <br>   |                          |                           |                       |                       |
| Total deferred inflows of resources                                      | <u>\$ 12,379,306</u>     | <u>\$ 8,545,092</u>       | <u>\$ 2,796,541</u>   | <u>\$ 23,720,939</u>  |
| <br>   |                          |                           |                       |                       |
| Fund balances:   |                          |                           |                       |                       |
| Nonspendable   | \$ 3,769,473             | \$ 5,196,600              | \$ -                  | \$ 8,966,073          |
| Restricted   | 38,077,900               | 37,015,543                | 1,277,456             | 76,370,899            |
| Unassigned   | (108,248)                | -                         | -                     | (108,248)             |
| <br>   |                          |                           |                       |                       |
| Total fund balances  | <u>\$ 41,739,125</u>     | <u>\$ 42,212,143</u>      | <u>\$ 1,277,456</u>   | <u>\$ 85,228,724</u>  |
| <br>   |                          |                           |                       |                       |
| Total liabilities, deferred inflows of<br>resources, and fund balances   | <u>\$ 60,662,947</u>     | <u>\$ 52,504,384</u>      | <u>\$ 4,073,997</u>   | <u>\$ 117,241,328</u> |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | Special Revenue<br>Funds | Capital Projects<br>Funds | Debt Service<br>Funds | Total                |
|--|--------------------------|---------------------------|-----------------------|----------------------|
| <b>Revenue:</b>  |                          |                           |                       |                      |
| Taxes  | \$ 18,416,632            | \$ 16,125,063             | \$ 3,723,397          | \$ 38,265,092        |
| Special assessments  | -                        | 926,605                   | -                     | 926,605              |
| Intergovernmental receipts                                   | 22,919,627               | 4,683,341                 | -                     | 27,602,968           |
| Charges for services   | 9,951,764                | 440,353                   | -                     | 10,392,117           |
| Fines and forfeitures  | 846,037                  | -                         | -                     | 846,037              |
| Investment gains/(losses)                                    | (344,942)                | (347,189)                 | (11,776)              | (703,907)            |
| Other revenue  | 562,565                  | 415,956                   | 11,284                | 989,805              |
| <b>Total revenues</b>  | <b>52,351,683</b>        | <b>22,244,129</b>         | <b>3,722,905</b>      | <b>78,318,717</b>    |
| <b>Expenditures:</b>   |                          |                           |                       |                      |
| <b>Current:</b>  |                          |                           |                       |                      |
| General government   | 7,496,119                | 3,874,720                 | -                     | 11,370,839           |
| Public safety  | 15,006,848               | 317,029                   | -                     | 15,323,877           |
| Highways and streets   | 5,338,863                | 2,731,345                 | -                     | 8,070,208            |
| Economic development   | 493,896                  | 3,315,889                 | 625                   | 3,810,410            |
| Health and welfare   | 10,125,950               | -                         | -                     | 10,125,950           |
| Culture and recreation                                       | 2,417,598                | -                         | -                     | 2,417,598            |
| <b>Debt service:</b>   |                          |                           |                       |                      |
| Principal  | 2,183,066                | 1,097,947                 | 3,310,000             | 6,591,013            |
| Interest on long-term debt                                   | 173,892                  | 256,523                   | 913,144               | 1,343,559            |
| Capital outlay   | 5,665,395                | 6,502,998                 | -                     | 12,168,393           |
| <b>Total expenditures</b>                                    | <b>48,901,627</b>        | <b>18,096,451</b>         | <b>4,223,769</b>      | <b>71,221,847</b>    |
| Excess (deficiency) of revenues<br>over (under) expenditures | 3,450,056                | 4,147,678                 | (500,864)             | 7,096,870            |
| <b>Other financing sources (uses):</b>                       |                          |                           |                       |                      |
| Proceeds from debt   | -                        | 1,017,767                 | -                     | 1,017,767            |
| Transfers in   | 100,000                  | 2,845,811                 | 957,895               | 3,903,706            |
| Transfers out  | (1,355,292)              | (3,116,749)               | -                     | (4,472,041)          |
| <b>Total other financing sources (uses)</b>                  | <b>(1,255,292)</b>       | <b>746,829</b>            | <b>957,895</b>        | <b>449,432</b>       |
| <b>Net change in fund balance</b>                            | <b>2,194,764</b>         | <b>4,894,507</b>          | <b>457,031</b>        | <b>7,546,302</b>     |
| <b>Fund Balances - Beginning of year</b>                     | <b>39,544,361</b>        | <b>37,317,636</b>         | <b>820,425</b>        | <b>77,682,422</b>    |
| <b>Fund Balances - End of year</b>                           | <b>\$ 41,739,125</b>     | <b>\$ 42,212,143</b>      | <b>\$ 1,277,456</b>   | <b>\$ 85,228,724</b> |

**St. Joseph County, Indiana**

**COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023**

| <u>Assets</u>  | Jail Commissary<br>0003 | JJC Probation<br>User Fees<br>0007 | Ducomb<br>Resident Trust<br>0028 | Accident<br>Reports Sheriff<br>1101 | Public Housing<br>Authority<br>1103 |
|--|-------------------------|------------------------------------|----------------------------------|-------------------------------------|-------------------------------------|
| Cash and cash equivalents  | \$ 814,572              | \$ 14,683                          | \$ 8,085                         | \$ 142,387                          | \$ 22,645                           |
| Investments  | -                       | -                                  | -                                | 30,953                              | 4,901                               |
| Receivables (net of allowances):   |                         |                                    |                                  |                                     |                                     |
| Taxes  | -                       | -                                  | -                                | -                                   | -                                   |
| Accounts   | -                       | -                                  | -                                | 2,808                               | -                                   |
| Prepaid expense  | -                       | -                                  | -                                | -                                   | -                                   |
| Inventory  | -                       | -                                  | -                                | -                                   | -                                   |
| Due from other funds   | -                       | -                                  | -                                | -                                   | -                                   |
| Assets held for resale   | -                       | -                                  | -                                | -                                   | -                                   |
| <b>Total assets</b>  | <b>\$ 814,572</b>       | <b>\$ 14,683</b>                   | <b>\$ 8,085</b>                  | <b>\$ 176,148</b>                   | <b>\$ 27,546</b>                    |
| <u>Liabilities, deferred inflows of resources, and fund balances</u>       |                         |                                    |                                  |                                     |                                     |
| Liabilities:   |                         |                                    |                                  |                                     |                                     |
| Accounts payable   | \$ -                    | \$ -                               | \$ -                             | \$ -                                | \$ -                                |
| Accrued payroll  | -                       | -                                  | -                                | -                                   | -                                   |
| Unearned revenue   | -                       | -                                  | -                                | -                                   | -                                   |
| Due to other funds   | -                       | -                                  | -                                | -                                   | -                                   |
| <b>Total liabilities</b>   | <b>-</b>                | <b>-</b>                           | <b>-</b>                         | <b>-</b>                            | <b>-</b>                            |
| Deferred inflows of resources:   |                         |                                    |                                  |                                     |                                     |
| Unavailable revenue-property taxes   | \$ -                    | \$ -                               | \$ -                             | \$ -                                | \$ -                                |
| Unavailable revenue-license excise tax                                     | -                       | -                                  | -                                | -                                   | -                                   |
| Unavailable revenue-income taxes   | -                       | -                                  | -                                | -                                   | -                                   |
| <b>Total deferred inflows of resources</b>                                 | <b>-</b>                | <b>-</b>                           | <b>-</b>                         | <b>-</b>                            | <b>-</b>                            |
| Fund balances:   |                         |                                    |                                  |                                     |                                     |
| Nonspendable   | \$ -                    | \$ -                               | \$ -                             | \$ -                                | \$ -                                |
| Restricted   | 814,572                 | 14,683                             | 8,085                            | 176,148                             | 27,546                              |
| Unassigned   | -                       | -                                  | -                                | -                                   | -                                   |
| <b>Total fund balances</b>   | <b>\$ 814,572</b>       | <b>\$ 14,683</b>                   | <b>\$ 8,085</b>                  | <b>\$ 176,148</b>                   | <b>\$ 27,546</b>                    |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 814,572</b>       | <b>\$ 14,683</b>                   | <b>\$ 8,085</b>                  | <b>\$ 176,148</b>                   | <b>\$ 27,546</b>                    |

**St. Joseph County, Indiana**

**COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023**

| <u>Assets</u>  | Clerk's Record<br>Perpetuation<br>1119 | Animal License<br>Fee (Dog Tax)<br>1129 | County<br>Disclosure<br>Fees<br>1131 | Drug Free<br>Community<br>1148 | Local<br>Emergency<br>Planning<br>1152 |
|--|--|---|--------------------------------------|--------------------------------|--|
| Cash and cash equivalents  | \$ 265,046                             | \$ 28,420                               | \$ 52,848                            | \$ 71,938                      | \$ 38,573                              |
| Investments  | 57,468                                 | 6,150                                   | 11,555                               | 15,666                         | 8,399                                  |
| Receivables (net of allowances):   |  |   |                                      |                                |  |
| Taxes  | -                                      | -                                       | -                                    | -                              | -                                      |
| Accounts   | 11,221                                 | -                                       | 280                                  | 4,588                          | -                                      |
| Prepaid expense  | 4,568                                  | -                                       | -                                    | -                              | -                                      |
| Inventory  | -                                      | -                                       | -                                    | -                              | -                                      |
| Due from other funds   | -                                      | -                                       | -                                    | -                              | -                                      |
| Assets held for resale   | -                                      | -                                       | -                                    | -                              | -                                      |
|  | <u>          </u>                      | <u>          </u>                       | <u>          </u>                    | <u>          </u>              | <u>          </u>                      |
| Total assets   | <u>\$ 338,303</u>                      | <u>\$ 34,570</u>                        | <u>\$ 64,683</u>                     | <u>\$ 92,192</u>               | <u>\$ 46,972</u>                       |
| <br><u>Liabilities, deferred inflows of resources, and fund balances</u> |  |   |                                      |                                |  |
| Liabilities:   |  |   |                                      |                                |  |
| Accounts payable   | \$ 1,224                               | \$ -                                    | \$ -                                 | \$ -                           | \$ -                                   |
| Accrued payroll  | 1,016                                  | -                                       | 2,306                                | -                              | -                                      |
| Unearned revenue   | -                                      | -                                       | -                                    | -                              | -                                      |
| Due to other funds   | -                                      | -                                       | -                                    | -                              | 1,651                                  |
|  | <u>          </u>                      | <u>          </u>                       | <u>          </u>                    | <u>          </u>              | <u>          </u>                      |
| Total liabilities  | <u>2,240</u>                           | <u>-</u>                                | <u>2,306</u>                         | <u>-</u>                       | <u>1,651</u>                           |
| Deferred inflows of resources:   |  |   |                                      |                                |  |
| Unavailable revenue-property taxes                                       | \$ -                                   | \$ -                                    | \$ -                                 | \$ -                           | \$ -                                   |
| Unavailable revenue-license excise tax                                   | -                                      | -                                       | -                                    | -                              | -                                      |
| Unavailable revenue-income taxes   | -                                      | -                                       | -                                    | -                              | -                                      |
|  | <u>          </u>                      | <u>          </u>                       | <u>          </u>                    | <u>          </u>              | <u>          </u>                      |
| Total deferred inflows of resources                                      | <u>-</u>                               | <u>-</u>                                | <u>-</u>                             | <u>-</u>                       | <u>-</u>                               |
| Fund balances:   |  |   |                                      |                                |  |
| Nonspendable   | \$ 4,568                               | \$ -                                    | \$ -                                 | \$ -                           | \$ -                                   |
| Restricted   | 331,495                                | 34,570                                  | 62,377                               | 92,192                         | 45,321                                 |
| Unassigned   | -                                      | -                                       | -                                    | -                              | -                                      |
|  | <u>          </u>                      | <u>          </u>                       | <u>          </u>                    | <u>          </u>              | <u>          </u>                      |
| Total fund balances  | <u>\$ 336,063</u>                      | <u>\$ 34,570</u>                        | <u>\$ 62,377</u>                     | <u>\$ 92,192</u>               | <u>\$ 45,321</u>                       |
| Total liabilities, deferred inflows of resources, and fund balances      | <u>\$ 338,303</u>                      | <u>\$ 34,570</u>                        | <u>\$ 64,683</u>                     | <u>\$ 92,192</u>               | <u>\$ 46,972</u>                       |

**St. Joseph County, Indiana**

**COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023**

| <u>Assets</u>  | Enhanced<br>Access Fee/IT<br>1154 | Remote<br>Enhanced<br>Access Laredo<br>1155 | Firearms Training<br>& Police<br>Education<br>1156 | County Health<br>1159 | Identification<br>Security<br>Protection<br>1160 |
|--|-----------------------------------|---|--|-----------------------|--|
| Cash and cash equivalents  | \$ 3,062                          | \$ 801,518                                  | \$ 140,207   | \$ 3,529,464          | \$ 233,983                                       |
| Investments  | 662                               | 173,132                                     | 30,450   | 745,724               | 50,546   |
| Receivables (net of allowances):   |                                   |   |  |                       |  |
| Taxes  | -                                 | -   | -  | 2,356,306             | -  |
| Accounts   | -                                 | 9,529                                       | -  | 12,760                | 2,381  |
| Prepaid expense  | -                                 | -   | -  | 26,315                | -  |
| Inventory  | -                                 | -   | -  | -                     | -  |
| Due from other funds   | -                                 | -   | -  | -                     | -  |
| Assets held for resale   | -                                 | -   | -  | -                     | -  |
| <b>Total assets</b>  | <b>\$ 3,724</b>                   | <b>\$ 984,179</b>                           | <b>\$ 170,657</b>                                  | <b>\$ 6,670,569</b>   | <b>\$ 286,910</b>                                |
| <u>Liabilities, deferred inflows of resources, and fund balances</u>       |                                   |   |  |                       |  |
| Liabilities:   |                                   |   |  |                       |  |
| Accounts payable   | \$ -                              | \$ -  | \$ 3,684   | \$ 6,829              | \$ -   |
| Accrued payroll  | -                                 | -   | -  | 118,725               | -  |
| Unearned revenue   | -                                 | -   | -  | -                     | -  |
| Due to other funds   | -                                 | -   | -  | -                     | -  |
| <b>Total liabilities</b>   | <b>-</b>                          | <b>-</b>                                    | <b>3,684</b>                                       | <b>125,554</b>        | <b>-</b>   |
| Deferred inflows of resources:   |                                   |   |  |                       |  |
| Unavailable revenue-property taxes   | \$ -                              | \$ -  | \$ -   | \$ 2,345,830          | \$ -   |
| Unavailable revenue-license excise tax                                     | -                                 | -   | -  | 10,476                | -  |
| Unavailable revenue-income taxes   | -                                 | -   | -  | -                     | -  |
| <b>Total deferred inflows of resources</b>                                 | <b>-</b>                          | <b>-</b>                                    | <b>-</b>   | <b>2,356,306</b>      | <b>-</b>   |
| Fund balances:   |                                   |   |  |                       |  |
| Nonspendable   | \$ -                              | \$ -  | \$ -   | \$ 26,315             | \$ -   |
| Restricted   | 3,724                             | 984,179                                     | 166,973  | 4,162,394             | 286,910  |
| Unassigned   | -                                 | -   | -  | -                     | -  |
| <b>Total fund balances</b>   | <b>\$ 3,724</b>                   | <b>\$ 984,179</b>                           | <b>\$ 166,973</b>                                  | <b>\$ 4,188,709</b>   | <b>\$ 286,910</b>                                |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 3,724</b>                   | <b>\$ 984,179</b>                           | <b>\$ 170,657</b>                                  | <b>\$ 6,670,569</b>   | <b>\$ 286,910</b>                                |

**St. Joseph County, Indiana**

**COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023**

| <u>Assets</u>  | Building<br>Department<br>Surplus<br>1162 | County<br>Highway<br>1173/1176 | County<br>Misdemeanant<br>Fund<br>1175 | Omitted<br>Property Tax<br>Audits<br>1177 | Park<br>Nonreverting<br>Operating<br>1179 |
|--|---|--------------------------------|--|---|---|
| Cash and cash equivalents  | \$ 227,226                                | \$ 2,796,535                   | \$ 251,244                             | \$ -                                      | \$ 495,290                                |
| Investments  | 48,377                                    | 602,751                        | 54,335                                 | -   | 107,048                                   |
| Receivables (net of allowances):   |   |                                |  |   |   |
| Taxes  | -   | -                              | -                                      | -   | -   |
| Accounts   | -   | 1,481,658                      | -                                      | -   | 10,534                                    |
| Prepaid expense  | 84,838                                    | -                              | -                                      | -   | -   |
| Inventory  | -   | 537,339                        | -                                      | -   | -   |
| Due from other funds   | -   | -                              | -                                      | -   | -   |
| Assets held for resale   | -   | -                              | -                                      | -   | -   |
| <br>Total assets   | <br><u>\$ 360,441</u>                     | <br><u>\$ 5,418,283</u>        | <br><u>\$ 305,579</u>                  | <br><u>\$ -</u>                           | <br><u>\$ 612,872</u>                     |
| <br><u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |   |                                |  |   |   |
| Liabilities:   |   |                                |  |   |   |
| Accounts payable   | \$ 111                                    | \$ 387,674                     | \$ -                                   | \$ -                                      | \$ 4,844                                  |
| Accrued payroll  | 4,062                                     | 134,677                        | -                                      | -   | 605                                       |
| Unearned revenue   | -   | -                              | -                                      | -   | -   |
| Due to other funds   | -   | -                              | -                                      | -   | -   |
| <br>Total liabilities  | <br><u>4,173</u>                          | <br><u>522,351</u>             | <br><u>-</u>                           | <br><u>-</u>                              | <br><u>5,449</u>                          |
| Deferred inflows of resources:   |   |                                |  |   |   |
| Unavailable revenue-property taxes   | \$ -                                      | \$ -                           | \$ -                                   | \$ -                                      | \$ -                                      |
| Unavailable revenue-license excise tax                                       | -   | -                              | -                                      | -   | -   |
| Unavailable revenue-income taxes   | -   | -                              | -                                      | -   | -   |
| <br>Total deferred inflows of resources                                      | <br><u>-</u>                              | <br><u>-</u>                   | <br><u>-</u>                           | <br><u>-</u>                              | <br><u>-</u>                              |
| Fund balances:   |   |                                |  |   |   |
| Nonspendable   | \$ 84,838                                 | \$ 537,339                     | \$ -                                   | \$ -                                      | \$ -                                      |
| Restricted   | 271,430                                   | 4,358,593                      | 305,579                                | -   | 607,423                                   |
| Unassigned   | -   | -                              | -                                      | -   | -   |
| <br>Total fund balances  | <br><u>\$ 356,268</u>                     | <br><u>\$ 4,895,932</u>        | <br><u>\$ 305,579</u>                  | <br><u>\$ -</u>                           | <br><u>\$ 607,423</u>                     |
| <br>Total liabilities, deferred inflows of<br>resources, and fund balances   | <br><u>\$ 360,441</u>                     | <br><u>\$ 5,418,283</u>        | <br><u>\$ 305,579</u>                  | <br><u>\$ -</u>                           | <br><u>\$ 612,872</u>                     |

COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>  | Plat Book<br>Maintenance<br>1181 | JJC Rental<br>Income Fund<br>1182 | Cumulative<br>Reassessment<br>1188 | Recorder<br>Perpetuation<br>1189 | Surveyor's<br>Corner<br>1202 |
|--|----------------------------------|-----------------------------------|------------------------------------|----------------------------------|------------------------------|
| Cash and cash equivalents  | \$ 224,352                       | \$ 845,103                        | \$ 2,004,762                       | \$ 1,698,580                     | \$ 321,304                   |
| Investments  | 48,591                           | 182,130                           | 420,850                            | 367,647                          | 79,165                       |
| Receivables (net of allowances):   |                                  |                                   |                                    |                                  |                              |
| Taxes  | -                                | -                                 | 1,918,193                          | -                                | -                            |
| Accounts   | 650                              | -                                 | -                                  | 37,764                           | 11,905                       |
| Prepaid expense  | -                                | -                                 | 1,440                              | 112,001                          | -                            |
| Inventory  | -                                | -                                 | -                                  | -                                | -                            |
| Due from other funds   | -                                | -                                 | -                                  | -                                | -                            |
| Assets held for resale   | -                                | -                                 | -                                  | -                                | -                            |
| <br>   |                                  |                                   |                                    |                                  |                              |
| Total assets   | <u>\$ 273,593</u>                | <u>\$ 1,027,233</u>               | <u>\$ 4,345,245</u>                | <u>\$ 2,215,992</u>              | <u>\$ 412,374</u>            |
| <br>   |                                  |                                   |                                    |                                  |                              |
| <u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |                                  |                                   |                                    |                                  |                              |
| <br>   |                                  |                                   |                                    |                                  |                              |
| Liabilities:   |                                  |                                   |                                    |                                  |                              |
| Accounts payable   | \$ 346                           | \$ -                              | \$ 1,733                           | \$ 8,914                         | \$ 8,811                     |
| Accrued payroll  | 3,435                            | -                                 | 34,365                             | 9,690                            | 1,528                        |
| Unearned revenue   | -                                | -                                 | -                                  | -                                | -                            |
| Due to other funds   | -                                | -                                 | 60,775                             | -                                | -                            |
| <br>   |                                  |                                   |                                    |                                  |                              |
| Total liabilities  | <u>3,781</u>                     | <u>-</u>                          | <u>96,873</u>                      | <u>18,604</u>                    | <u>10,339</u>                |
| <br>   |                                  |                                   |                                    |                                  |                              |
| Deferred inflows of resources:   |                                  |                                   |                                    |                                  |                              |
| Unavailable revenue-property taxes                                       | \$ -                             | \$ -                              | \$ 1,909,823                       | \$ -                             | \$ -                         |
| Unavailable revenue-license excise tax                                   | -                                | -                                 | 8,370                              | -                                | -                            |
| Unavailable revenue-income taxes   | -                                | -                                 | -                                  | -                                | -                            |
| <br>   |                                  |                                   |                                    |                                  |                              |
| Total deferred inflows of resources                                      | <u>-</u>                         | <u>-</u>                          | <u>1,918,193</u>                   | <u>-</u>                         | <u>-</u>                     |
| <br>   |                                  |                                   |                                    |                                  |                              |
| Fund balances:   |                                  |                                   |                                    |                                  |                              |
| Nonspendable   | \$ -                             | \$ -                              | \$ 1,440                           | \$ 112,001                       | \$ -                         |
| Restricted   | 269,812                          | 1,027,233                         | 2,328,739                          | 2,085,387                        | 402,035                      |
| Unassigned   | -                                | -                                 | -                                  | -                                | -                            |
| <br>   |                                  |                                   |                                    |                                  |                              |
| Total fund balances  | <u>\$ 269,812</u>                | <u>\$ 1,027,233</u>               | <u>\$ 2,330,179</u>                | <u>\$ 2,197,388</u>              | <u>\$ 402,035</u>            |
| <br>   |                                  |                                   |                                    |                                  |                              |
| Total liabilities, deferred inflows of<br>resources, and fund balances   | <u>\$ 273,593</u>                | <u>\$ 1,027,233</u>               | <u>\$ 4,345,245</u>                | <u>\$ 2,215,992</u>              | <u>\$ 412,374</u>            |

**St. Joseph County, Indiana**

**COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023**

| <u>Assets</u>  | Special Vehicle<br>Inspection<br>1208 | GAL/CASA<br>Program<br>1213 | Ineligible<br>Deductions<br>1216 | County Elected<br>Officials Training<br>1217 | Park and<br>Recreation<br>1219 |
|--|---------------------------------------|-----------------------------|----------------------------------|--|--------------------------------|
| Cash and cash equivalents  | \$ 16,156                             | \$ 390,294                  | \$ 49,806                        | \$ 195,869                                   | \$ 1,004,930                   |
| Investments  | 3,489                                 | 84,387                      | 10,633                           | 42,481                                       | 196,774                        |
| Receivables (net of allowances):   |                                       |                             |                                  |  |                                |
| Taxes  | -                                     | -                           | -                                | -  | 2,363,464                      |
| Accounts   | 245                                   | -                           | -                                | 2,381  | -                              |
| Prepaid expense  | -                                     | -                           | -                                | -  | 1,235                          |
| Inventory  | -                                     | -                           | -                                | -  | -                              |
| Due from other funds   | -                                     | -                           | -                                | -  | -                              |
| Assets held for resale   | -                                     | -                           | -                                | -  | -                              |
| <b>Total assets</b>  | <b>\$ 19,890</b>                      | <b>\$ 474,681</b>           | <b>\$ 60,439</b>                 | <b>\$ 240,731</b>                            | <b>\$ 3,566,403</b>            |
| <u>Liabilities, deferred inflows of resources, and fund balances</u>       |                                       |                             |                                  |  |                                |
| Liabilities:   |                                       |                             |                                  |  |                                |
| Accounts payable   | \$ -                                  | \$ 3,715                    | \$ -                             | \$ 509                                       | \$ 37,698                      |
| Accrued payroll  | -                                     | 4,180                       | -                                | -  | 54,326                         |
| Unearned revenue   | -                                     | -                           | -                                | -  | -                              |
| Due to other funds   | -                                     | -                           | -                                | -  | -                              |
| <b>Total liabilities</b>   | <b>-</b>                              | <b>7,895</b>                | <b>-</b>                         | <b>509</b>                                   | <b>92,024</b>                  |
| Deferred inflows of resources:   |                                       |                             |                                  |  |                                |
| Unavailable revenue-property taxes   | \$ -                                  | \$ -                        | \$ -                             | \$ -   | \$ 2,352,046                   |
| Unavailable revenue-license excise tax                                     | -                                     | -                           | -                                | -  | 11,418                         |
| Unavailable revenue-income taxes   | -                                     | -                           | -                                | -  | -                              |
| <b>Total deferred inflows of resources</b>                                 | <b>-</b>                              | <b>-</b>                    | <b>-</b>                         | <b>-</b>                                     | <b>2,363,464</b>               |
| Fund balances:   |                                       |                             |                                  |  |                                |
| Nonspendable   | \$ -                                  | \$ -                        | \$ -                             | \$ -   | \$ 1,235                       |
| Restricted   | 19,890                                | 466,786                     | 60,439                           | 240,222                                      | 1,109,680                      |
| Unassigned   | -                                     | -                           | -                                | -  | -                              |
| <b>Total fund balances</b>   | <b>\$ 19,890</b>                      | <b>\$ 466,786</b>           | <b>\$ 60,439</b>                 | <b>\$ 240,222</b>                            | <b>\$ 1,110,915</b>            |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 19,890</b>                      | <b>\$ 474,681</b>           | <b>\$ 60,439</b>                 | <b>\$ 240,731</b>                            | <b>\$ 3,566,403</b>            |

**St. Joseph County, Indiana**

**COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023**

| <u>Assets</u>  | County<br>Offender<br>Transportation<br>1220 | Statewide 911<br>1222 | Abandoned<br>Vehicle<br>1223 | Opioid<br>Restricted<br>1237 | Opioid<br>Unrestricted<br>1238 |
|--|--|-----------------------|------------------------------|------------------------------|--------------------------------|
| Cash and cash equivalents  | \$ 21,764                                    | \$ 1,041,067          | \$ 8,036                     | \$ 96,617                    | \$ 9,539                       |
| Investments  | 4,698  | 224,036               | 1,739                        | 21,981                       | 2,373                          |
| Receivables (net of allowances):   |  |                       |                              |                              |                                |
| Taxes  | -  | -                     | -                            | -                            | -                              |
| Accounts   | -  | -                     | -                            | 2,228,213                    | 879,231                        |
| Prepaid expense  | -  | -                     | -                            | -                            | -                              |
| Inventory  | -  | -                     | -                            | -                            | -                              |
| Due from other funds   | -  | -                     | -                            | -                            | -                              |
| Assets held for resale   | -  | -                     | -                            | -                            | -                              |
| <b>Total assets</b>  | <b>\$ 26,462</b>                             | <b>\$ 1,265,103</b>   | <b>\$ 9,775</b>              | <b>\$ 2,346,811</b>          | <b>\$ 891,143</b>              |
| <u>Liabilities, deferred inflows of resources, and fund balances</u>       |  |                       |                              |                              |                                |
| Liabilities:   |  |                       |                              |                              |                                |
| Accounts payable   | \$ -   | \$ -                  | \$ -                         | \$ -                         | \$ -                           |
| Accrued payroll  | -  | 37,833                | -                            | -                            | -                              |
| Unearned revenue   | -  | -                     | -                            | 2,228,213                    | 879,231                        |
| Due to other funds   | -  | 27,361                | -                            | -                            | -                              |
| <b>Total liabilities</b>   | <b>-</b>                                     | <b>65,194</b>         | <b>-</b>                     | <b>2,228,213</b>             | <b>879,231</b>                 |
| Deferred inflows of resources:   |  |                       |                              |                              |                                |
| Unavailable revenue-property taxes   | \$ -   | \$ -                  | \$ -                         | \$ -                         | \$ -                           |
| Unavailable revenue-license excise tax                                     | -  | -                     | -                            | -                            | -                              |
| Unavailable revenue-income taxes   | -  | -                     | -                            | -                            | -                              |
| <b>Total deferred inflows of resources</b>                                 | <b>-</b>                                     | <b>-</b>              | <b>-</b>                     | <b>-</b>                     | <b>-</b>                       |
| Fund balances:   |  |                       |                              |                              |                                |
| Nonspendable   | \$ -   | \$ -                  | \$ -                         | \$ -                         | \$ -                           |
| Restricted   | 26,462                                       | 1,199,909             | 9,775                        | 118,598                      | 11,912                         |
| Unassigned   | -  | -                     | -                            | -                            | -                              |
| <b>Total fund balances</b>   | <b>\$ 26,462</b>                             | <b>\$ 1,199,909</b>   | <b>\$ 9,775</b>              | <b>\$ 118,598</b>            | <b>\$ 11,912</b>               |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 26,462</b>                             | <b>\$ 1,265,103</b>   | <b>\$ 9,775</b>              | <b>\$ 2,346,811</b>          | <b>\$ 891,143</b>              |

COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>  | Ineligible Deduction<br>- 7/1/13<br>1300 | Adult<br>Probation Fees<br>2000 | Juvenile<br>Probation Fees<br>2050 | PCB<br>Settlement<br>Fund<br>2301 | Problem<br>Solving Court<br>Fee/CSAP<br>2501 |
|--|--|---------------------------------|------------------------------------|-----------------------------------|--|
| Cash and cash equivalents  | \$ 4,230                                 | \$ 261,307                      | \$ 249,580                         | \$ 22,392                         | \$ 81,951                                    |
| Investments  | 915                                      | 56,432                          | 53,895                             | 4,767                             | 17,713                                       |
| Receivables (net of allowances):   |  |                                 |                                    |                                   |  |
| Taxes  | -  | -                               | -                                  | -                                 | -  |
| Accounts   | -  | 455                             | 2,945                              | -                                 | 280  |
| Prepaid expense  | -  | 4,895                           | -                                  | -                                 | -  |
| Inventory  | -  | -                               | -                                  | -                                 | -  |
| Due from other funds   | -  | -                               | -                                  | -                                 | -  |
| Assets held for resale   | -  | -                               | -                                  | -                                 | -  |
| <br>Total assets   | <br><u>\$ 5,145</u>                      | <br><u>\$ 323,089</u>           | <br><u>\$ 306,420</u>              | <br><u>\$ 27,159</u>              | <br><u>\$ 99,944</u>                         |
| <br><u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |  |                                 |                                    |                                   |  |
| Liabilities:   |  |                                 |                                    |                                   |  |
| Accounts payable   | \$ -                                     | \$ -                            | \$ -                               | \$ -                              | \$ -   |
| Accrued payroll  | -  | 3,049                           | 332                                | -                                 | -  |
| Unearned revenue   | -  | -                               | -                                  | -                                 | -  |
| Due to other funds   | -  | -                               | -                                  | -                                 | -  |
| <br>Total liabilities  | <br><u>-</u>                             | <br><u>3,049</u>                | <br><u>332</u>                     | <br><u>-</u>                      | <br><u>-</u>                                 |
| Deferred inflows of resources:   |  |                                 |                                    |                                   |  |
| Unavailable revenue-property taxes   | \$ -                                     | \$ -                            | \$ -                               | \$ -                              | \$ -   |
| Unavailable revenue-license excise tax                                       | -  | -                               | -                                  | -                                 | -  |
| Unavailable revenue-income taxes   | -  | -                               | -                                  | -                                 | -  |
| <br>Total deferred inflows of resources                                      | <br><u>-</u>                             | <br><u>-</u>                    | <br><u>-</u>                       | <br><u>-</u>                      | <br><u>-</u>                                 |
| Fund balances:   |  |                                 |                                    |                                   |  |
| Nonspendable   | \$ -                                     | \$ 4,895                        | \$ -                               | \$ -                              | \$ -   |
| Restricted   | 5,145                                    | 315,145                         | 306,088                            | 27,159                            | 99,944                                       |
| Unassigned   | -  | -                               | -                                  | -                                 | -  |
| <br>Total fund balances  | <br><u>\$ 5,145</u>                      | <br><u>\$ 320,040</u>           | <br><u>\$ 306,088</u>              | <br><u>\$ 27,159</u>              | <br><u>\$ 99,944</u>                         |
| <br>Total liabilities, deferred inflows of<br>resources, and fund balances   | <br><u>\$ 5,145</u>                      | <br><u>\$ 323,089</u>           | <br><u>\$ 306,420</u>              | <br><u>\$ 27,159</u>              | <br><u>\$ 99,944</u>                         |

COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>  | Alcohol &<br>Drug Service<br>Program<br>2502 | Veteran's<br>Court<br>Fees/CSAP<br>2503 | Health<br>MIH<br>Initiatives<br>2504 | Monies on<br>Deposit<br>2800 | Portage Manor<br>4019 |
|--|--|---|--------------------------------------|------------------------------|-----------------------|
| Cash and cash equivalents  | \$ 149,299                                   | \$ 15,068                               | \$ 6,326                             | \$ 423                       | \$ -                  |
| Investments  | 32,439                                       | 3,147                                   | 1,369                                | 90                           | -                     |
| Receivables (net of allowances):   |  |   |                                      |                              |                       |
| Taxes  | -  | -                                       | -                                    | -                            | -                     |
| Accounts   | 4,412  | 555                                     | -                                    | -                            | -                     |
| Prepaid expense  | -  | -                                       | -                                    | -                            | -                     |
| Inventory  | -  | -                                       | -                                    | -                            | -                     |
| Due from other funds   | -  | -                                       | -                                    | -                            | -                     |
| Assets held for resale   | -  | -                                       | -                                    | -                            | -                     |
| <br>   |  |   |                                      |                              |                       |
| Total assets   | <u>\$ 186,150</u>                            | <u>\$ 18,770</u>                        | <u>\$ 7,695</u>                      | <u>\$ 513</u>                | <u>\$ -</u>           |
| <br>   |  |   |                                      |                              |                       |
| <u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |  |   |                                      |                              |                       |
| <br>   |  |   |                                      |                              |                       |
| Liabilities:   |  |   |                                      |                              |                       |
| Accounts payable   | \$ -   | \$ -                                    | \$ -                                 | \$ -                         | \$ -                  |
| Accrued payroll  | 4,170  | -                                       | -                                    | -                            | -                     |
| Unearned revenue   | -  | -                                       | -                                    | -                            | -                     |
| Due to other funds   | -  | -                                       | -                                    | -                            | -                     |
| <br>   |  |   |                                      |                              |                       |
| Total liabilities  | <u>4,170</u>                                 | <u>-</u>                                | <u>\$ -</u>                          | <u>\$ -</u>                  | <u>-</u>              |
| <br>   |  |   |                                      |                              |                       |
| Deferred inflows of resources:   |  |   |                                      |                              |                       |
| Unavailable revenue-property taxes                                       | \$ -   | \$ -                                    | \$ -                                 | \$ -                         | \$ -                  |
| Unavailable revenue-license excise tax                                   | -  | -                                       | -                                    | -                            | -                     |
| Unavailable revenue-income taxes   | -  | -                                       | -                                    | -                            | -                     |
| <br>   |  |   |                                      |                              |                       |
| Total deferred inflows of resources                                      | <u>-</u>                                     | <u>-</u>                                | <u>\$ -</u>                          | <u>\$ -</u>                  | <u>-</u>              |
| <br>   |  |   |                                      |                              |                       |
| Fund balances:   |  |   |                                      |                              |                       |
| Nonspendable   | \$ -   | \$ -                                    | \$ -                                 | \$ -                         | \$ -                  |
| Restricted   | 181,980                                      | 18,770                                  | 7,695                                | 513                          | -                     |
| Unassigned   | -  | -                                       | -                                    | -                            | -                     |
| <br>   |  |   |                                      |                              |                       |
| Total fund balances  | <u>\$ 181,980</u>                            | <u>\$ 18,770</u>                        | <u>\$ 7,695</u>                      | <u>\$ 513</u>                | <u>\$ -</u>           |
| <br>   |  |   |                                      |                              |                       |
| Total liabilities, deferred inflows of<br>resources, and fund balances   | <u>\$ 186,150</u>                            | <u>\$ 18,770</u>                        | <u>\$ 7,695</u>                      | <u>\$ 513</u>                | <u>\$ -</u>           |

COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>  | Park & Rec<br>Gift & Grant<br>4100 | County Special<br>Gifts/Misc<br>4101 | Special Gifts -<br>Sheriff<br>4104 | Special Gifts -<br>Prosecutor<br>4106 | Portage Manor<br>Gifts/Donations<br>4109 |
|--|------------------------------------|--------------------------------------|------------------------------------|---------------------------------------|--|
| Cash and cash equivalents  | \$ 121,195                         | \$ 4,082                             | \$ 3,317                           | \$ 21                                 | \$ -                                     |
| Investments  | 26,141                             | 883                                  | 728                                | 4                                     | -  |
| Receivables (net of allowances):   |                                    |                                      |                                    |                                       |  |
| Taxes  | -                                  | -                                    | -                                  | -                                     | -  |
| Accounts   | -                                  | -                                    | -                                  | -                                     | -  |
| Prepaid expense  | -                                  | -                                    | -                                  | -                                     | -  |
| Inventory  | -                                  | -                                    | -                                  | -                                     | -  |
| Due from other funds   | -                                  | -                                    | -                                  | -                                     | -  |
| Assets held for resale   | -                                  | -                                    | -                                  | -                                     | -  |
| <br>   |                                    |                                      |                                    |                                       |  |
| Total assets   | <u>\$ 147,336</u>                  | <u>\$ 4,965</u>                      | <u>\$ 4,045</u>                    | <u>\$ 25</u>                          | <u>\$ -</u>                              |
| <br>   |                                    |                                      |                                    |                                       |  |
| <u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |                                    |                                      |                                    |                                       |  |
| <br>   |                                    |                                      |                                    |                                       |  |
| Liabilities:   |                                    |                                      |                                    |                                       |  |
| Accounts payable   | \$ -                               | \$ -                                 | \$ -                               | \$ -                                  | \$ -                                     |
| Accrued payroll  | -                                  | -                                    | -                                  | -                                     | -  |
| Unearned revenue   | -                                  | -                                    | -                                  | -                                     | -  |
| Due to other funds   | -                                  | -                                    | -                                  | -                                     | -  |
| <br>   |                                    |                                      |                                    |                                       |  |
| Total liabilities  | <u>-</u>                           | <u>-</u>                             | <u>-</u>                           | <u>-</u>                              | <u>-</u>                                 |
| <br>   |                                    |                                      |                                    |                                       |  |
| Deferred inflows of resources:   |                                    |                                      |                                    |                                       |  |
| Unavailable revenue-property taxes                                       | \$ -                               | \$ -                                 | \$ -                               | \$ -                                  | \$ -                                     |
| Unavailable revenue-license excise tax                                   | -                                  | -                                    | -                                  | -                                     | -  |
| Unavailable revenue-income taxes   | -                                  | -                                    | -                                  | -                                     | -  |
| <br>   |                                    |                                      |                                    |                                       |  |
| Total deferred inflows of resources                                      | <u>-</u>                           | <u>-</u>                             | <u>-</u>                           | <u>-</u>                              | <u>-</u>                                 |
| <br>   |                                    |                                      |                                    |                                       |  |
| Fund balances:   |                                    |                                      |                                    |                                       |  |
| Nonspendable   | \$ -                               | \$ -                                 | \$ -                               | \$ -                                  | \$ -                                     |
| Restricted   | 147,336                            | 4,965                                | 4,045                              | 25                                    | -  |
| Unassigned   | -                                  | -                                    | -                                  | -                                     | -  |
| <br>   |                                    |                                      |                                    |                                       |  |
| Total fund balances  | <u>\$ 147,336</u>                  | <u>\$ 4,965</u>                      | <u>\$ 4,045</u>                    | <u>\$ 25</u>                          | <u>\$ -</u>                              |
| <br>   |                                    |                                      |                                    |                                       |  |
| Total liabilities, deferred inflows of<br>resources, and fund balances   | <u>\$ 147,336</u>                  | <u>\$ 4,965</u>                      | <u>\$ 4,045</u>                    | <u>\$ 25</u>                          | <u>\$ -</u>                              |

COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>  | Gifts/Donations -<br>Veteran's<br>4110 | Special Gifts -<br>Pros. H.E.R.O<br>4111 | AM General<br>Allocation Area<br>4401 | County Poor<br>Relief Bond<br>4604 | D.R.C.B. Fee<br>4900 |
|--|--|--|---------------------------------------|------------------------------------|----------------------|
| Cash and cash equivalents  | \$ 735                                 | \$ 1,332                                 | \$ 1,251,284                          | \$ 159,248                         | \$ 25,266            |
| Investments  | 159                                    | 334                                      | 271,562                               | 34,461                             | 5,474                |
| Receivables (net of allowances):   |  |  |                                       |                                    |                      |
| Taxes  | -                                      | -  | -                                     | 9,811                              | -                    |
| Accounts   | -                                      | -  | -                                     | -                                  | -                    |
| Prepaid expense  | -                                      | -  | -                                     | -                                  | -                    |
| Inventory  | -                                      | -  | -                                     | -                                  | -                    |
| Due from other funds   | -                                      | -  | -                                     | -                                  | -                    |
| Assets held for resale   | -                                      | -  | 2,746,769                             | -                                  | -                    |
| <br>   |  |  |                                       |                                    |                      |
| Total assets   | <u>\$ 894</u>                          | <u>\$ 1,666</u>                          | <u>\$ 4,269,615</u>                   | <u>\$ 203,520</u>                  | <u>\$ 30,740</u>     |
| <br>   |  |  |                                       |                                    |                      |
| <u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |  |  |                                       |                                    |                      |
| <br>   |  |  |                                       |                                    |                      |
| Liabilities:   |  |  |                                       |                                    |                      |
| Accounts payable   | \$ -                                   | \$ -                                     | \$ 136,878                            | \$ -                               | \$ -                 |
| Accrued payroll  | -                                      | 621                                      | -                                     | -                                  | -                    |
| Unearned revenue   | -                                      | -  | -                                     | -                                  | -                    |
| Due to other funds   | -                                      | -  | -                                     | -                                  | -                    |
| <br>   |  |  |                                       |                                    |                      |
| Total liabilities  | <u>-</u>                               | <u>621</u>                               | <u>136,878</u>                        | <u>-</u>                           | <u>-</u>             |
| <br>   |  |  |                                       |                                    |                      |
| Deferred inflows of resources:   |  |  |                                       |                                    |                      |
| Unavailable revenue-property taxes                                       | \$ -                                   | \$ -                                     | \$ -                                  | \$ -                               | \$ -                 |
| Unavailable revenue-license excise tax                                   | -                                      | -  | -                                     | 9,811                              | -                    |
| Unavailable revenue-income taxes   | -                                      | -  | -                                     | -                                  | -                    |
| <br>   |  |  |                                       |                                    |                      |
| Total deferred inflows of resources                                      | <u>-</u>                               | <u>-</u>                                 | <u>-</u>                              | <u>9,811</u>                       | <u>-</u>             |
| <br>   |  |  |                                       |                                    |                      |
| Fund balances:   |  |  |                                       |                                    |                      |
| Nonspendable   | \$ -                                   | \$ -                                     | \$ 2,746,769                          | \$ -                               | \$ -                 |
| Restricted   | 894                                    | 1,045                                    | 1,385,968                             | 193,709                            | 30,740               |
| Unassigned   | -                                      | -  | -                                     | -                                  | -                    |
| <br>   |  |  |                                       |                                    |                      |
| Total fund balances  | <u>\$ 894</u>                          | <u>\$ 1,045</u>                          | <u>\$ 4,132,737</u>                   | <u>\$ 193,709</u>                  | <u>\$ 30,740</u>     |
| <br>   |  |  |                                       |                                    |                      |
| Total liabilities, deferred inflows of<br>resources, and fund balances   | <u>\$ 894</u>                          | <u>\$ 1,666</u>                          | <u>\$ 4,269,615</u>                   | <u>\$ 203,520</u>                  | <u>\$ 30,740</u>     |

St. Joseph County, Indiana

COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>  | Alternate<br>Dispute<br>Resolution<br>4901 | Cont.<br>Education<br>Fund/Sheriff<br>4903 | Portage Manor<br>Farm<br>Operation<br>4906 | County<br>Owned Tax<br>Sale<br>4908 | Drug Testing<br>Fees/JJC<br>4909 |
|--|--|--|--|-------------------------------------|----------------------------------|
| Cash and cash equivalents  | \$ 57,174                                  | \$ 62,838                                  | \$ 22,231                                  | \$ 139,373                          | \$ 60,572                        |
| Investments  | 12,347                                     | 13,552                                     | 4,811                                      | 30,573                              | 13,210                           |
| Receivables (net of allowances):   |  |  |  |                                     |                                  |
| Taxes  | -  | -  | -  | -                                   | -                                |
| Accounts   | 1,272                                      | 956  | -  | -                                   | 95                               |
| Prepaid expense  | -  | -  | -  | -                                   | -                                |
| Inventory  | -  | -  | -  | -                                   | -                                |
| Due from other funds   | -  | -  | -  | -                                   | -                                |
| Assets held for resale   | -  | -  | -  | -                                   | -                                |
| <br>   |  |  |  |                                     |                                  |
| Total assets   | <u>\$ 70,793</u>                           | <u>\$ 77,346</u>                           | <u>\$ 27,042</u>                           | <u>\$ 169,946</u>                   | <u>\$ 73,877</u>                 |
| <br>   |  |  |  |                                     |                                  |
| <u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |  |  |  |                                     |                                  |
| <br>   |  |  |  |                                     |                                  |
| Liabilities:   |  |  |  |                                     |                                  |
| Accounts payable   | \$ 428                                     | \$ -                                       | \$ -                                       | \$ -                                | \$ 4,237                         |
| Accrued payroll  | -  | -  | -  | -                                   | -                                |
| Unearned revenue   | -  | -  | -  | -                                   | -                                |
| Due to other funds   | -  | -  | -  | -                                   | -                                |
| <br>   |  |  |  |                                     |                                  |
| Total liabilities  | <u>428</u>                                 | <u>-</u>                                   | <u>-</u>                                   | <u>-</u>                            | <u>4,237</u>                     |
| <br>   |  |  |  |                                     |                                  |
| Deferred inflows of resources:   |  |  |  |                                     |                                  |
| Unavailable revenue-property taxes                                       | \$ -                                       | \$ -                                       | \$ -                                       | \$ -                                | \$ -                             |
| Unavailable revenue-license excise tax                                   | -  | -  | -  | -                                   | -                                |
| Unavailable revenue-income taxes   | -  | -  | -  | -                                   | -                                |
| <br>   |  |  |  |                                     |                                  |
| Total deferred inflows of resources                                      | <u>-</u>                                   | <u>-</u>                                   | <u>-</u>                                   | <u>-</u>                            | <u>-</u>                         |
| <br>   |  |  |  |                                     |                                  |
| Fund balances:   |  |  |  |                                     |                                  |
| Nonspendable   | \$ -                                       | \$ -                                       | \$ -                                       | \$ -                                | \$ -                             |
| Restricted   | 70,365                                     | 77,346                                     | 27,042                                     | 169,946                             | 69,640                           |
| Unassigned   | -  | -  | -  | -                                   | -                                |
| <br>   |  |  |  |                                     |                                  |
| Total fund balances  | <u>\$ 70,365</u>                           | <u>\$ 77,346</u>                           | <u>\$ 27,042</u>                           | <u>\$ 169,946</u>                   | <u>\$ 69,640</u>                 |
| <br>   |  |  |  |                                     |                                  |
| Total liabilities, deferred inflows of<br>resources, and fund balances   | <u>\$ 70,793</u>                           | <u>\$ 77,346</u>                           | <u>\$ 27,042</u>                           | <u>\$ 169,946</u>                   | <u>\$ 73,877</u>                 |

COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>  | Adult Drug<br>Testing Fees<br>4910 | Community<br>Development<br>4911 | Federal<br>D.E.A./ Sheriff<br>Fund<br>4912 | Sheriff D.E.A.<br>Fund<br>4913 | Prosecutor<br>D.E.A. Fund<br>4914 |
|--|------------------------------------|----------------------------------|--|--------------------------------|-----------------------------------|
| Cash and cash equivalents  | \$ 3,660                           | \$ 11,705                        | \$ 220,432                                 | \$ 28,766                      | \$ 9,226                          |
| Investments  | 792                                | 2,533                            | 47,406                                     | 6,144                          | 1,997                             |
| Receivables (net of allowances):   |                                    |                                  |  |                                |                                   |
| Taxes  | -                                  | -                                | -  | -                              | -                                 |
| Accounts   | -                                  | -                                | -  | -                              | -                                 |
| Prepaid expense  | -                                  | -                                | -  | -                              | -                                 |
| Inventory  | -                                  | -                                | -  | -                              | -                                 |
| Due from other funds   | -                                  | -                                | -  | -                              | -                                 |
| Assets held for resale   | -                                  | -                                | -  | -                              | -                                 |
| <br>   |                                    |                                  |  |                                |                                   |
| Total assets   | <u>\$ 4,452</u>                    | <u>\$ 14,238</u>                 | <u>\$ 267,838</u>                          | <u>\$ 34,910</u>               | <u>\$ 11,223</u>                  |
| <br>   |                                    |                                  |  |                                |                                   |
| <u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |                                    |                                  |  |                                |                                   |
| Liabilities:   |                                    |                                  |  |                                |                                   |
| Accounts payable   | \$ -                               | \$ -                             | \$ -                                       | \$ -                           | \$ -                              |
| Accrued payroll  | -                                  | -                                | -  | -                              | -                                 |
| Unearned revenue   | -                                  | -                                | -  | -                              | -                                 |
| Due to other funds   | -                                  | -                                | -  | -                              | -                                 |
| <br>   |                                    |                                  |  |                                |                                   |
| Total liabilities  | <u>-</u>                           | <u>-</u>                         | <u>-</u>                                   | <u>-</u>                       | <u>-</u>                          |
| <br>   |                                    |                                  |  |                                |                                   |
| Deferred inflows of resources:   |                                    |                                  |  |                                |                                   |
| Unavailable revenue-property taxes                                       | \$ -                               | \$ -                             | \$ -                                       | \$ -                           | \$ -                              |
| Unavailable revenue-license excise tax                                   | -                                  | -                                | -  | -                              | -                                 |
| Unavailable revenue-income taxes   | -                                  | -                                | -  | -                              | -                                 |
| <br>   |                                    |                                  |  |                                |                                   |
| Total deferred inflows of resources                                      | <u>-</u>                           | <u>-</u>                         | <u>-</u>                                   | <u>-</u>                       | <u>-</u>                          |
| <br>   |                                    |                                  |  |                                |                                   |
| Fund balances:   |                                    |                                  |  |                                |                                   |
| Nonspendable   | \$ -                               | \$ -                             | \$ -                                       | \$ -                           | \$ -                              |
| Restricted   | 4,452                              | 14,238                           | 267,838                                    | 34,910                         | 11,223                            |
| Unassigned   | -                                  | -                                | -  | -                              | -                                 |
| <br>   |                                    |                                  |  |                                |                                   |
| Total fund balances  | <u>\$ 4,452</u>                    | <u>\$ 14,238</u>                 | <u>\$ 267,838</u>                          | <u>\$ 34,910</u>               | <u>\$ 11,223</u>                  |
| <br>   |                                    |                                  |  |                                |                                   |
| Total liabilities, deferred inflows of<br>resources, and fund balances   | <u>\$ 4,452</u>                    | <u>\$ 14,238</u>                 | <u>\$ 267,838</u>                          | <u>\$ 34,910</u>               | <u>\$ 11,223</u>                  |

COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>  | Federal D.E.A./<br>Prosecutor Fund<br>4915 | Healthwin<br>4916 | Recorder's<br>Escrow Fund<br>4917 | Public<br>Defender's<br>Fees<br>4919 | Co. Emergency<br>Command Center<br>Control<br>4920 |
|--|--|-------------------|-----------------------------------|--------------------------------------|--|
| Cash and cash equivalents  | \$ 7,147                                   | \$ 808,917        | \$ 83,200                         | \$ 133,883                           | \$ 390   |
| Investments  | 1,547                                      | 174,818           | 18,024                            | 29,155                               | 84   |
| Receivables (net of allowances):   |  |                   |                                   |                                      |  |
| Taxes  | -  | -                 | -                                 | -                                    | -  |
| Accounts   | -  | -                 | 7,451                             | 1,953                                | -  |
| Prepaid expense  | -  | -                 | -                                 | 12,880                               | -  |
| Inventory  | -  | -                 | -                                 | -                                    | -  |
| Due from other funds   | -  | -                 | -                                 | -                                    | -  |
| Assets held for resale   | -  | -                 | -                                 | -                                    | -  |
| <br>   |  |                   |                                   |                                      |  |
| Total assets   | <u>\$ 8,694</u>                            | <u>\$ 983,735</u> | <u>\$ 108,675</u>                 | <u>\$ 177,871</u>                    | <u>\$ 474</u>                                      |
| <br>   |  |                   |                                   |                                      |  |
| <u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |  |                   |                                   |                                      |  |
| Liabilities:   |  |                   |                                   |                                      |  |
| Accounts payable   | \$ -                                       | \$ -              | \$ 100,749                        | \$ 2,154                             | \$ -   |
| Accrued payroll  | -  | -                 | -                                 | -                                    | -  |
| Unearned revenue   | -  | -                 | -                                 | -                                    | -  |
| Due to other funds   | -  | -                 | -                                 | -                                    | -  |
| <br>   |  |                   |                                   |                                      |  |
| Total liabilities  | <u>-</u>                                   | <u>-</u>          | <u>100,749</u>                    | <u>2,154</u>                         | <u>-</u>   |
| <br>   |  |                   |                                   |                                      |  |
| Deferred inflows of resources:   |  |                   |                                   |                                      |  |
| Unavailable revenue-property taxes                                       | \$ -                                       | \$ -              | \$ -                              | \$ -                                 | \$ -   |
| Unavailable revenue-license excise tax                                   | -  | -                 | -                                 | -                                    | -  |
| Unavailable revenue-income taxes   | -  | -                 | -                                 | -                                    | -  |
| <br>   |  |                   |                                   |                                      |  |
| Total deferred inflows of resources                                      | <u>-</u>                                   | <u>-</u>          | <u>-</u>                          | <u>-</u>                             | <u>-</u>   |
| <br>   |  |                   |                                   |                                      |  |
| Fund balances:   |  |                   |                                   |                                      |  |
| Nonspendable   | \$ -                                       | \$ -              | \$ -                              | \$ 12,880                            | \$ -   |
| Restricted   | 8,694                                      | 983,735           | 7,926                             | 162,837                              | 474  |
| Unassigned   | -  | -                 | -                                 | -                                    | -  |
| <br>   |  |                   |                                   |                                      |  |
| Total fund balances  | <u>\$ 8,694</u>                            | <u>\$ 983,735</u> | <u>\$ 7,926</u>                   | <u>\$ 175,717</u>                    | <u>\$ 474</u>                                      |
| <br>   |  |                   |                                   |                                      |  |
| Total liabilities, deferred inflows of<br>resources, and fund balances   | <u>\$ 8,694</u>                            | <u>\$ 983,735</u> | <u>\$ 108,675</u>                 | <u>\$ 177,871</u>                    | <u>\$ 474</u>                                      |

COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>  | Misc. State<br>Monies Trust<br>Fund<br>4924 | Adult<br>Probation<br>Admin Fee<br>4925 | Dispatch<br>Operating<br>4930 | Coroner Non-<br>Reverting Fund<br>4934 | Prosecutor<br>Investigator<br>Interlocal<br>4935 |
|--|---|---|-------------------------------|--|--|
| Cash and cash equivalents  | \$ 894                                      | \$ 175,481                              | \$ 3,559,614                  | \$ 58,819                              | \$ 80,782  |
| Investments  | 193   | 37,888                                  | 767,557                       | 12,645                                 | -  |
| Receivables (net of allowances):   |   |   |                               |  |  |
| Taxes  | -   | -                                       | 5,731,532                     | -                                      | -  |
| Accounts   | -   | 100                                     | -                             | 2,289                                  | -  |
| Prepaid expense  | -   | -                                       | 112,190                       | -                                      | -  |
| Inventory  | -   | -                                       | -                             | -                                      | -  |
| Due from other funds   | -   | -                                       | -                             | -                                      | -  |
| Assets held for resale   | -   | -                                       | -                             | -                                      | -  |
| <br>   |   |   |                               |  |  |
| Total assets   | <u>\$ 1,087</u>                             | <u>\$ 213,469</u>                       | <u>\$ 10,170,893</u>          | <u>\$ 73,753</u>                       | <u>\$ 80,782</u>                                 |
| <br>   |   |   |                               |  |  |
| <u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |   |   |                               |  |  |
| <br>   |   |   |                               |  |  |
| Liabilities:   |   |   |                               |  |  |
| Accounts payable   | \$ -  | \$ -                                    | \$ 158,812                    | \$ -                                   | \$ -   |
| Accrued payroll  | -   | -                                       | 175,734                       | -                                      | 5,622  |
| Unearned revenue   | -   | -                                       | -                             | -                                      | -  |
| Due to other funds   | -   | -                                       | 131,813                       | -                                      | -  |
| <br>   |   |   |                               |  |  |
| Total liabilities  | <u>-</u>                                    | <u>-</u>                                | <u>466,359</u>                | <u>-</u>                               | <u>5,622</u>                                     |
| <br>   |   |   |                               |  |  |
| Deferred inflows of resources:   |   |   |                               |  |  |
| Unavailable revenue-property taxes                                       | \$ -  | \$ -                                    | \$ -                          | \$ -                                   | \$ -   |
| Unavailable revenue-license excise tax                                   | -   | -                                       | -                             | -                                      | -  |
| Unavailable revenue-income taxes   | -   | -                                       | 5,731,532                     | -                                      | -  |
| <br>   |   |   |                               |  |  |
| Total deferred inflows of resources                                      | <u>-</u>                                    | <u>-</u>                                | <u>5,731,532</u>              | <u>-</u>                               | <u>-</u>   |
| <br>   |   |   |                               |  |  |
| Fund balances:   |   |   |                               |  |  |
| Nonspendable   | \$ -  | \$ -                                    | \$ 112,190                    | \$ -                                   | \$ -   |
| Restricted   | 1,087                                       | 213,469                                 | 3,860,812                     | 73,753                                 | 75,160   |
| Unassigned   | -   | -                                       | -                             | -                                      | -  |
| <br>   |   |   |                               |  |  |
| Total fund balances  | <u>\$ 1,087</u>                             | <u>\$ 213,469</u>                       | <u>\$ 3,973,002</u>           | <u>\$ 73,753</u>                       | <u>\$ 75,160</u>                                 |
| <br>   |   |   |                               |  |  |
| Total liabilities, deferred inflows of<br>resources, and fund balances   | <u>\$ 1,087</u>                             | <u>\$ 213,469</u>                       | <u>\$ 10,170,893</u>          | <u>\$ 73,753</u>                       | <u>\$ 80,782</u>                                 |

**St. Joseph County, Indiana**

**COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023**

| <u>Assets</u>  | Local<br>Ordinance<br>Violations<br>4936 | Sheriff<br>Sex/Offender<br>Fee<br>4937 | Pros. High<br>Tech Crime<br>Unit<br>4941 | State Drug<br>Forfeitures<br>7120 | Pretrial<br>Diversion Fees<br>- Prosecutor<br>7398 |
|--|--|--|--|-----------------------------------|--|
| Cash and cash equivalents  | \$ 589,175                               | \$ 74,609                              | \$ 75,628                                | \$ 99,761                         | \$ 155,657   |
| Investments  | 127,331                                  | 16,128                                 | 16,231                                   | 21,476                            | 33,655   |
| Receivables (net of allowances):   |  |  |  |                                   |  |
| Taxes  | -  | -                                      | -  | -                                 | -  |
| Accounts   | 2,166                                    | -                                      | -  | 1,736                             | 8,255  |
| Prepaid expense  | -  | -                                      | 1,730                                    | -                                 | 2,529  |
| Inventory  | -  | -                                      | -  | -                                 | -  |
| Due from other funds   | -  | -                                      | -  | -                                 | -  |
| Assets held for resale   | -  | -                                      | -  | -                                 | -  |
| <br>   |  |  |  |                                   |  |
| Total assets   | <u>\$ 718,672</u>                        | <u>\$ 90,737</u>                       | <u>\$ 93,589</u>                         | <u>\$ 122,973</u>                 | <u>\$ 200,096</u>                                  |
| <br>   |  |  |  |                                   |  |
| <u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |  |  |  |                                   |  |
| Liabilities:   |  |  |  |                                   |  |
| Accounts payable   | \$ -                                     | \$ 6,245                               | \$ 22,832                                | \$ 324                            | \$ 3,122   |
| Accrued payroll  | -  | -                                      | 3,070                                    | 1,804                             | 1,231  |
| Unearned revenue   | -  | -                                      | -  | -                                 | -  |
| Due to other funds   | -  | -                                      | -  | -                                 | -  |
| <br>   |  |  |  |                                   |  |
| Total liabilities  | <u>-</u>                                 | <u>6,245</u>                           | <u>25,902</u>                            | <u>2,128</u>                      | <u>4,353</u>                                       |
| <br>   |  |  |  |                                   |  |
| Deferred inflows of resources:   |  |  |  |                                   |  |
| Unavailable revenue-property taxes                                       | \$ -                                     | \$ -                                   | \$ -                                     | \$ -                              | \$ -   |
| Unavailable revenue-license excise tax                                   | -  | -                                      | -  | -                                 | -  |
| Unavailable revenue-income taxes   | -  | -                                      | -  | -                                 | -  |
| <br>   |  |  |  |                                   |  |
| Total deferred inflows of resources                                      | <u>-</u>                                 | <u>-</u>                               | <u>-</u>                                 | <u>-</u>                          | <u>-</u>   |
| <br>   |  |  |  |                                   |  |
| Fund balances:   |  |  |  |                                   |  |
| Nonspendable   | \$ -                                     | \$ -                                   | \$ 1,730                                 | \$ -                              | \$ 2,529   |
| Restricted   | 718,672                                  | 84,492                                 | 65,957                                   | 120,845                           | 193,214  |
| Unassigned   | -  | -                                      | -  | -                                 | -  |
| <br>   |  |  |  |                                   |  |
| Total fund balances  | <u>\$ 718,672</u>                        | <u>\$ 84,492</u>                       | <u>\$ 67,687</u>                         | <u>\$ 120,845</u>                 | <u>\$ 195,743</u>                                  |
| <br>   |  |  |  |                                   |  |
| Total liabilities, deferred inflows of<br>resources, and fund balances   | <u>\$ 718,672</u>                        | <u>\$ 90,737</u>                       | <u>\$ 93,589</u>                         | <u>\$ 122,973</u>                 | <u>\$ 200,096</u>                                  |

**St. Joseph County, Indiana**

**COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023**

| <u>Assets</u>  | User Fees -<br>Law<br>Enforcement<br>7399 | Prosecutor<br>P.C.A.<br>8099 | Federal Grant<br>Fund<br>8100 | S.T.O.P. Violence<br>Against Women<br>8106 | Victims of Crime<br>Act - Assist<br>8117 |
|--|---|------------------------------|-------------------------------|--|--|
| Cash and cash equivalents  | \$ 359,694                                | \$ 5,453                     | \$ 3,513                      | \$ 45,622                                  | \$ -                                     |
| Investments  | 77,864                                    | 1,185                        | 760                           | -  | -  |
| Receivables (net of allowances):   |   |                              |                               |  |  |
| Taxes  | -   | -                            | -                             | -  | -  |
| Accounts   | -   | 12,193                       | -                             | -  | -  |
| Prepaid expense  | -   | -                            | -                             | -  | -  |
| Inventory  | -   | -                            | -                             | -  | -  |
| Due from other funds   | -   | -                            | -                             | -  | -  |
| Assets held for resale   | -   | -                            | -                             | -  | -  |
| <br>Total assets   | <br><u>\$ 437,558</u>                     | <br><u>\$ 18,831</u>         | <br><u>\$ 4,273</u>           | <br><u>\$ 45,622</u>                       | <br><u>\$ -</u>                          |
| <br><u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |   |                              |                               |  |  |
| Liabilities:   |   |                              |                               |  |  |
| Accounts payable   | \$ 1,780                                  | \$ 4,542                     | \$ -                          | \$ -                                       | \$ -                                     |
| Accrued payroll  | -   | 1,300                        | -                             | 7,894                                      | 3,983                                    |
| Unearned revenue   | -   | -                            | -                             | -  | -  |
| Due to other funds   | -   | -                            | -                             | -  | 151                                      |
| <br>Total liabilities  | <br><u>1,780</u>                          | <br><u>5,842</u>             | <br><u>-</u>                  | <br><u>7,894</u>                           | <br><u>4,134</u>                         |
| Deferred inflows of resources:   |   |                              |                               |  |  |
| Unavailable revenue-property taxes   | \$ -                                      | \$ -                         | \$ -                          | \$ -                                       | \$ -                                     |
| Unavailable revenue-license excise tax                                       | -   | -                            | -                             | -  | -  |
| Unavailable revenue-income taxes   | -   | -                            | -                             | -  | -  |
| <br>Total deferred inflows of resources                                      | <br><u>-</u>                              | <br><u>-</u>                 | <br><u>-</u>                  | <br><u>-</u>                               | <br><u>-</u>                             |
| Fund balances:   |   |                              |                               |  |  |
| Nonspendable   | \$ -                                      | \$ -                         | \$ -                          | \$ -                                       | \$ -                                     |
| Restricted   | 435,778                                   | 12,989                       | 4,273                         | 37,728                                     | -  |
| Unassigned   | -   | -                            | -                             | -  | (4,134)                                  |
| <br>Total fund balances  | <br><u>\$ 435,778</u>                     | <br><u>\$ 12,989</u>         | <br><u>\$ 4,273</u>           | <br><u>\$ 37,728</u>                       | <br><u>\$ (4,134)</u>                    |
| <br>Total liabilities, deferred inflows of<br>resources, and fund balances   | <br><u>\$ 437,558</u>                     | <br><u>\$ 18,831</u>         | <br><u>\$ 4,273</u>           | <br><u>\$ 45,622</u>                       | <br><u>\$ -</u>                          |

**St. Joseph County, Indiana**

**COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023**

| <u>Assets</u>  | F.I.M.R.<br>Program/SJC<br>Health<br>8129 | Health<br>Immunization<br>CoAg Grant<br>8131 | Cyber Crimes<br>Against<br>Children<br>8133 | Health<br>P.H.E.P.C.A.<br>Grant<br>8134 | Justice<br>Assistance<br>Grant - JAG<br>8137 |
|--|---|--|---|---|--|
| Cash and cash equivalents  | \$ -                                      | \$ 7,375                                     | \$ 941                                      | \$ 10,642                               | \$ -   |
| Investments  | -   | -  | 203   | -                                       | -  |
| Receivables (net of allowances):   |   |  |   |   |  |
| Taxes  | -   | -  | -   | -                                       | -  |
| Accounts   | -   | 35,928                                       | -   | 778                                     | 12,241                                       |
| Prepaid expense  | -   | 3,973  | -   | -                                       | -  |
| Inventory  | -   | -  | -   | -                                       | -  |
| Due from other funds   | -   | -  | -   | -                                       | -  |
| Assets held for resale   | -   | -  | -   | -                                       | -  |
| <b>Total assets</b>  | <b>\$ -</b>                               | <b>\$ 47,276</b>                             | <b>\$ 1,144</b>                             | <b>\$ 11,420</b>                        | <b>\$ 12,241</b>                             |
| <u>Liabilities, deferred inflows of resources, and fund balances</u>       |   |  |   |   |  |
| Liabilities:   |   |  |   |   |  |
| Accounts payable   | \$ -                                      | \$ 610                                       | \$ -  | \$ 445                                  | \$ -   |
| Accrued payroll  | -   | 11,068                                       | -   | -                                       | -  |
| Unearned revenue   | -   | -  | -   | -                                       | -  |
| Due to other funds   | -   | -  | -   | -                                       | -  |
| <b>Total liabilities</b>   | <b>-</b>                                  | <b>11,678</b>                                | <b>-</b>                                    | <b>445</b>                              | <b>-</b>                                     |
| Deferred inflows of resources:   |   |  |   |   |  |
| Unavailable revenue-property taxes   | \$ -                                      | \$ -   | \$ -  | \$ -                                    | \$ -   |
| Unavailable revenue-license excise tax                                     | -   | -  | -   | -                                       | -  |
| Unavailable revenue-income taxes   | -   | -  | -   | -                                       | -  |
| <b>Total deferred inflows of resources</b>                                 | <b>-</b>                                  | <b>-</b>                                     | <b>-</b>                                    | <b>-</b>                                | <b>-</b>                                     |
| Fund balances:   |   |  |   |   |  |
| Nonspendable   | \$ -                                      | \$ 3,973                                     | \$ -  | \$ -                                    | \$ -   |
| Restricted   | -   | 31,625                                       | 1,144                                       | 10,975                                  | 12,241                                       |
| Unassigned   | -   | -  | -   | -                                       | -  |
| <b>Total fund balances</b>   | <b>\$ -</b>                               | <b>\$ 35,598</b>                             | <b>\$ 1,144</b>                             | <b>\$ 10,975</b>                        | <b>\$ 12,241</b>                             |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ -</b>                               | <b>\$ 47,276</b>                             | <b>\$ 1,144</b>                             | <b>\$ 11,420</b>                        | <b>\$ 12,241</b>                             |

**St. Joseph County, Indiana**

**COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023**

| <u>Assets</u>  | Federal Grants<br>Public Works<br>8138 | Cybercrimes<br>ND Grant<br>8144 | PM Transpo<br>Mobility<br>Grant<br>8146 | Domestic<br>Violence Grant<br>8147 | EMA Fed<br>Foundation<br>Grants<br>8148 |
|--|--|---------------------------------|---|------------------------------------|---|
| Cash and cash equivalents  | \$ -                                   | \$ 19,141                       | \$ 17,944                               | \$ 120,843                         | \$ 307                                  |
| Investments  | -                                      | -                               | -                                       | 26,081                             | 66                                      |
| Receivables (net of allowances):   |  |                                 |   |                                    |   |
| Taxes  | -                                      | -                               | -                                       | -                                  | -                                       |
| Accounts   | 1,203,905                              | -                               | -                                       | -                                  | -                                       |
| Prepaid expense  | -                                      | -                               | -                                       | -                                  | -                                       |
| Inventory  | -                                      | -                               | -                                       | -                                  | -                                       |
| Due from other funds   | -                                      | -                               | -                                       | -                                  | -                                       |
| Assets held for resale   | 115,556                                | -                               | -                                       | -                                  | -                                       |
| <b>Total assets</b>  | <b>\$ 1,319,461</b>                    | <b>\$ 19,141</b>                | <b>\$ 17,944</b>                        | <b>\$ 146,924</b>                  | <b>\$ 373</b>                           |
| <u>Liabilities, deferred inflows of resources, and fund balances</u>       |  |                                 |   |                                    |   |
| Liabilities:   |  |                                 |   |                                    |   |
| Accounts payable   | \$ 69,578                              | \$ -                            | \$ -                                    | \$ -                               | \$ -                                    |
| Accrued payroll  | -                                      | -                               | -                                       | -                                  | -                                       |
| Unearned revenue   | -                                      | -                               | -                                       | -                                  | -                                       |
| Due to other funds   | 1,134,327                              | -                               | -                                       | -                                  | -                                       |
| <b>Total liabilities</b>   | <b>1,203,905</b>                       | <b>-</b>                        | <b>-</b>                                | <b>-</b>                           | <b>-</b>                                |
| Deferred inflows of resources:   |  |                                 |   |                                    |   |
| Unavailable revenue-property taxes   | \$ -                                   | \$ -                            | \$ -                                    | \$ -                               | \$ -                                    |
| Unavailable revenue-license excise tax                                     | -                                      | -                               | -                                       | -                                  | -                                       |
| Unavailable revenue-income taxes   | -                                      | -                               | -                                       | -                                  | -                                       |
| <b>Total deferred inflows of resources</b>                                 | <b>-</b>                               | <b>-</b>                        | <b>-</b>                                | <b>-</b>                           | <b>-</b>                                |
| Fund balances:   |  |                                 |   |                                    |   |
| Nonspendable   | \$ 115,556                             | \$ -                            | \$ -                                    | \$ -                               | \$ -                                    |
| Restricted   | -                                      | 19,141                          | 17,944                                  | 146,924                            | 373                                     |
| Unassigned   | -                                      | -                               | -                                       | -                                  | -                                       |
| <b>Total fund balances</b>   | <b>\$ 115,556</b>                      | <b>\$ 19,141</b>                | <b>\$ 17,944</b>                        | <b>\$ 146,924</b>                  | <b>\$ 373</b>                           |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 1,319,461</b>                    | <b>\$ 19,141</b>                | <b>\$ 17,944</b>                        | <b>\$ 146,924</b>                  | <b>\$ 373</b>                           |

**St. Joseph County, Indiana**

**COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023**

| <u>Assets</u>  | Prosecutor<br>VOCA<br>Supplemental<br>8150 | EMA Multi-<br>Hazard<br>Mitigation Grant<br>8151 | 93.563 Title IV-<br>D Incentive<br>8895 | Title IV-D<br>Pros. Incentive<br>8897 | Title IV-D<br>Clerk Incentive<br>8899 |
|--|--|--|---|---------------------------------------|---------------------------------------|
| Cash and cash equivalents  | \$ 83                                      | \$ -   | \$ 297,562                              | \$ 332,857                            | \$ 1,324,718                          |
| Investments  | 18   | -  | 64,101                                  | 71,966                                | 286,686                               |
| Receivables (net of allowances):   |  |  |   |                                       |                                       |
| Taxes  | -  | -  | -                                       | -                                     | -                                     |
| Accounts   | -  | 8,221  | -                                       | -                                     | -                                     |
| Prepaid expense  | -  | -  | -                                       | 1,215                                 | -                                     |
| Inventory  | -  | -  | -                                       | -                                     | -                                     |
| Due from other funds   | -  | -  | -                                       | -                                     | -                                     |
| Assets held for resale   | -  | -  | -                                       | -                                     | -                                     |
| <br>Total assets   | <br><u>\$ 101</u>                          | <br><u>\$ 8,221</u>                              | <br><u>\$ 361,663</u>                   | <br><u>\$ 406,038</u>                 | <br><u>\$ 1,611,404</u>               |
| <br><u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |  |  |   |                                       |                                       |
| Liabilities:   |  |  |   |                                       |                                       |
| Accounts payable   | \$ -                                       | \$ -   | \$ 5,297                                | \$ 11,443                             | \$ -                                  |
| Accrued payroll  | -  | -  | 3,685                                   | 5,777                                 | 1,867                                 |
| Unearned revenue   | -  | -  | -                                       | -                                     | -                                     |
| Due to other funds   | -  | 8,221  | -                                       | -                                     | -                                     |
| <br>Total liabilities  | <br><u>-</u>                               | <br><u>8,221</u>                                 | <br><u>8,982</u>                        | <br><u>17,220</u>                     | <br><u>1,867</u>                      |
| Deferred inflows of resources:   |  |  |   |                                       |                                       |
| Unavailable revenue-property taxes   | \$ -                                       | \$ -   | \$ -                                    | \$ -                                  | \$ -                                  |
| Unavailable revenue-license excise tax                                       | -  | -  | -                                       | -                                     | -                                     |
| Unavailable revenue-income taxes   | -  | -  | -                                       | -                                     | -                                     |
| <br>Total deferred inflows of resources                                      | <br><u>-</u>                               | <br><u>-</u>                                     | <br><u>-</u>                            | <br><u>-</u>                          | <br><u>-</u>                          |
| Fund balances:   |  |  |   |                                       |                                       |
| Nonspendable   | \$ -                                       | \$ -   | \$ -                                    | \$ 1,215                              | \$ -                                  |
| Restricted   | 101  | -  | 352,681                                 | 387,603                               | 1,609,537                             |
| Unassigned   | -  | -  | -                                       | -                                     | -                                     |
| <br>Total fund balances  | <br><u>\$ 101</u>                          | <br><u>-</u>                                     | <br><u>\$ 352,681</u>                   | <br><u>\$ 388,818</u>                 | <br><u>\$ 1,609,537</u>               |
| <br>Total liabilities, deferred inflows of<br>resources, and fund balances   | <br><u>\$ 101</u>                          | <br><u>8,221</u>                                 | <br><u>\$ 361,663</u>                   | <br><u>\$ 406,038</u>                 | <br><u>\$ 1,611,404</u>               |

COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>  | Police COVID<br>Supp Grant<br>8901 | PM COVID<br>HRSA Relief<br>Phase 3<br>8908 | Emergency<br>Rental Assist<br>(#1)<br>8909 | Health COVID<br>Vaccine<br>Support<br>8911 | VOCA<br>Formula Grant<br>8926 |
|--|------------------------------------|--|--|--|-------------------------------|
| Cash and cash equivalents  | \$ 33,001                          | \$ 4,839                                   | \$ 3,823                                   | \$ 6,948                                   | \$ 68,242                     |
| Investments  | 3,492                              | 1,047                                      | 814  | 1,520                                      | 8,928                         |
| Receivables (net of allowances):   |                                    |  |  |  |                               |
| Taxes  | -                                  | -  | -  | -  | -                             |
| Accounts   | -                                  | -  | -  | 8,115                                      | -                             |
| Prepaid expense  | -                                  | -  | -  | -  | -                             |
| Inventory  | -                                  | -  | -  | -  | -                             |
| Due from other funds   | -                                  | -  | -  | -  | -                             |
| Assets held for resale   | -                                  | -  | -  | -  | -                             |
| <br>Total assets   | <br><u>\$ 36,493</u>               | <br><u>\$ 5,886</u>                        | <br><u>\$ 4,637</u>                        | <br><u>\$ 16,583</u>                       | <br><u>\$ 77,170</u>          |
| <br><u>Liabilities, deferred inflows of resources, and fund balances</u> |                                    |  |  |  |                               |
| Liabilities:   |                                    |  |  |  |                               |
| Accounts payable   | \$ -                               | \$ -                                       | \$ -                                       | \$ -                                       | \$ -                          |
| Accrued payroll  | -                                  | -  | -  | 4,026                                      | 5,447                         |
| Unearned revenue   | -                                  | -  | -  | -  | -                             |
| Due to other funds   | -                                  | -  | -  | -  | -                             |
| <br>Total liabilities  | <br><u>-</u>                       | <br><u>-</u>                               | <br><u>-</u>                               | <br><u>4,026</u>                           | <br><u>5,447</u>              |
| Deferred inflows of resources:   |                                    |  |  |  |                               |
| Unavailable revenue-property taxes                                       | \$ -                               | \$ -                                       | \$ -                                       | \$ -                                       | \$ -                          |
| Unavailable revenue-license excise tax                                   | -                                  | -  | -  | -  | -                             |
| Unavailable revenue-income taxes   | -                                  | -  | -  | -  | -                             |
| <br>Total deferred inflows of resources                                  | <br><u>-</u>                       | <br><u>-</u>                               | <br><u>-</u>                               | <br><u>-</u>                               | <br><u>-</u>                  |
| Fund balances:   |                                    |  |  |  |                               |
| Nonspendable   | \$ -                               | \$ -                                       | \$ -                                       | \$ -                                       | \$ -                          |
| Restricted   | 36,493                             | 5,886                                      | 4,637                                      | 12,557                                     | 71,723                        |
| Unassigned   | -                                  | -  | -  | -  | -                             |
| <br>Total fund balances  | <br><u>\$ 36,493</u>               | <br><u>\$ 5,886</u>                        | <br><u>\$ 4,637</u>                        | <br><u>\$ 12,557</u>                       | <br><u>\$ 71,723</u>          |
| <br>Total liabilities, deferred inflows of resources, and fund balances  | <br><u>\$ 36,493</u>               | <br><u>\$ 5,886</u>                        | <br><u>\$ 4,637</u>                        | <br><u>\$ 16,583</u>                       | <br><u>\$ 77,170</u>          |

COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>  | Health COVID<br>Vaccinations<br>8928 | FSSA<br>Community<br>Coordination<br>Grant<br>8931 | Emergency<br>Rental Assist<br>#2<br>8951 | Health CHWs<br>COVID<br>Response<br>8952 | Health COVID<br>Crisis CoAg<br>8954 |
|--|--------------------------------------|--|--|--|-------------------------------------|
| Cash and cash equivalents  | \$ 103,387                           | \$ -   | \$ 6,096                                 | \$ -                                     | \$ 806,738                          |
| Investments  | -                                    | -  | 1,777                                    | -  | 173,250                             |
| Receivables (net of allowances):   |                                      |  |  |  |                                     |
| Taxes  | -                                    | -  | -  | -  | -                                   |
| Accounts   | 175,214                              | -  | -  | 47,724                                   | -                                   |
| Prepaid expense  | -                                    | -  | -  | -  | -                                   |
| Inventory  | -                                    | -  | -  | -  | -                                   |
| Due from other funds   | -                                    | -  | -  | -  | -                                   |
| Assets held for resale   | -                                    | -  | -  | -  | -                                   |
| <b>Total assets</b>  | <b>\$ 278,601</b>                    | <b>\$ -</b>  | <b>\$ 7,873</b>                          | <b>\$ 47,724</b>                         | <b>\$ 979,988</b>                   |
| <u>Liabilities, deferred inflows of resources, and fund balances</u>       |                                      |  |  |  |                                     |
| Liabilities:   |                                      |  |  |  |                                     |
| Accounts payable   | \$ 170,055                           | \$ -   | \$ -                                     | \$ 942                                   | \$ 10,864                           |
| Accrued payroll  | -                                    | -  | -  | 13,286                                   | 12,068                              |
| Unearned revenue   | -                                    | -  | -  | -  | -                                   |
| Due to other funds   | -                                    | -  | -  | 47,724                                   | -                                   |
| <b>Total liabilities</b>   | <b>170,055</b>                       | <b>-</b>   | <b>-</b>                                 | <b>61,952</b>                            | <b>22,932</b>                       |
| Deferred inflows of resources:   |                                      |  |  |  |                                     |
| Property taxes   | \$ -                                 | \$ -   | \$ -                                     | \$ -                                     | \$ -                                |
| License excise tax   | -                                    | -  | -  | -  | -                                   |
| Unavailable revenue-income taxes   | -                                    | -  | -  | -  | -                                   |
| <b>Total deferred inflows of resources</b>                                 | <b>-</b>                             | <b>-</b>   | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                            |
| Fund balances:   |                                      |  |  |  |                                     |
| Nonspendable   | \$ -                                 | \$ -   | \$ -                                     | \$ -                                     | \$ -                                |
| Restricted   | 108,546                              | -  | 7,873                                    | -  | 957,056                             |
| Unassigned   | -                                    | -  | -  | (14,228)                                 | -                                   |
| <b>Total fund balances</b>   | <b>\$ 108,546</b>                    | <b>\$ -</b>  | <b>\$ 7,873</b>                          | <b>\$ (14,228)</b>                       | <b>\$ 957,056</b>                   |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 278,601</b>                    | <b>\$ -</b>  | <b>\$ 7,873</b>                          | <b>\$ 47,724</b>                         | <b>\$ 979,988</b>                   |

**St. Joseph County, Indiana**

**COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023**

| <u>Assets</u>  | Public Defender<br>IV-E<br>8956 | Local Health<br>Services Grant<br>9101 | Drug Free<br>Comm.<br>Council Grant<br>9102 | 2012 Problem<br>Solving Grant<br>9104 | Data Share<br>Initiative Grant<br>9107 |
|--|---------------------------------|--|---|---------------------------------------|--|
| Cash and cash equivalents  | \$ 34,691                       | \$ 65,818                              | \$ 5,552                                    | \$ 12,568                             | \$ 25                                  |
| Investments  | 7,449                           | 14,143                                 | 1,188                                       | 2,718                                 | 5                                      |
| Receivables (net of allowances):   |                                 |  |   |                                       |  |
| Taxes  | -                               | -                                      | -   | -                                     | -                                      |
| Accounts   | -                               | -                                      | -   | -                                     | -                                      |
| Prepaid expense  | -                               | -                                      | -   | -                                     | -                                      |
| Inventory  | -                               | -                                      | -   | -                                     | -                                      |
| Due from other funds   | -                               | -                                      | -   | -                                     | -                                      |
| Assets held for resale   | -                               | -                                      | -   | -                                     | -                                      |
| <br>Total assets   | <br><u>\$ 42,140</u>            | <br><u>\$ 79,961</u>                   | <br><u>\$ 6,740</u>                         | <br><u>\$ 15,286</u>                  | <br><u>\$ 30</u>                       |
| <br><u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |                                 |  |   |                                       |  |
| Liabilities:   |                                 |  |   |                                       |  |
| Accounts payable   | \$ -                            | \$ -                                   | \$ 175                                      | \$ -                                  | \$ -                                   |
| Accrued payroll  | -                               | -                                      | -   | -                                     | -                                      |
| Unearned revenue   | -                               | -                                      | -   | -                                     | -                                      |
| Due to other funds   | -                               | -                                      | -   | -                                     | -                                      |
| <br>Total liabilities  | <br><u>-</u>                    | <br><u>-</u>                           | <br><u>175</u>                              | <br><u>-</u>                          | <br><u>-</u>                           |
| Deferred inflows of resources:   |                                 |  |   |                                       |  |
| Property taxes   | \$ -                            | \$ -                                   | \$ -  | \$ -                                  | \$ -                                   |
| License excise tax   | -                               | -                                      | -   | -                                     | -                                      |
| Unavailable revenue-income taxes   | -                               | -                                      | -   | -                                     | -                                      |
| <br>Total deferred inflows of resources                                      | <br><u>-</u>                    | <br><u>-</u>                           | <br><u>-</u>                                | <br><u>-</u>                          | <br><u>-</u>                           |
| Fund balances:   |                                 |  |   |                                       |  |
| Nonspendable   | \$ -                            | \$ -                                   | \$ -  | \$ -                                  | \$ -                                   |
| Restricted   | 42,140                          | 79,961                                 | 6,565                                       | 15,286                                | 30                                     |
| Unassigned   | -                               | -                                      | -   | -                                     | -                                      |
| <br>Total fund balances  | <br><u>\$ 42,140</u>            | <br><u>\$ 79,961</u>                   | <br><u>\$ 6,565</u>                         | <br><u>\$ 15,286</u>                  | <br><u>\$ 30</u>                       |
| <br>Total liabilities, deferred inflows of<br>resources, and fund balances   | <br><u>\$ 42,140</u>            | <br><u>\$ 79,961</u>                   | <br><u>\$ 6,740</u>                         | <br><u>\$ 15,286</u>                  | <br><u>\$ 30</u>                       |

**St. Joseph County, Indiana**

**COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023**

| <u>Assets</u>  | Adult<br>Protective<br>Services Grant<br>9108 | Health Trust<br>Fund<br>9111 | Court<br>Interpreter<br>Grant<br>9117 | Polling Place<br>ADA<br>Compliance<br>9118 | D.A.R.E<br>9122  |
|--|---|------------------------------|---------------------------------------|--|------------------|
| Cash and cash equivalents  | \$ 21,125                                     | \$ 301,150                   | \$ 5,055                              | \$ 160                                     | \$ 29,677        |
| Investments  | -   | 64,949                       | 1,022                                 | 35   | 6,443            |
| Receivables (net of allowances):   |   |                              |                                       |  |                  |
| Taxes  | -   | -                            | -                                     | -  | -                |
| Accounts   | 102,021                                       | -                            | -                                     | -  | -                |
| Prepaid expense  | -   | -                            | -                                     | -  | -                |
| Inventory  | -   | -                            | -                                     | -  | -                |
| Due from other funds   | -   | -                            | -                                     | -  | -                |
| Assets held for resale   | -   | -                            | -                                     | -  | -                |
| <b>Total assets</b>  | <b>\$ 123,146</b>                             | <b>\$ 366,099</b>            | <b>\$ 6,077</b>                       | <b>\$ 195</b>                              | <b>\$ 36,120</b> |
| <u>Liabilities, deferred inflows of resources, and fund balances</u>       |   |                              |                                       |  |                  |
| Liabilities:   |   |                              |                                       |  |                  |
| Accounts payable   | \$ 978  | \$ -                         | \$ -                                  | \$ -                                       | \$ -             |
| Accrued payroll  | 19,685  | -                            | -                                     | -  | -                |
| Unearned revenue   | -   | -                            | -                                     | -  | -                |
| Due to other funds   | -   | -                            | -                                     | -  | -                |
| <b>Total liabilities</b>   | <b>20,663</b>                                 | <b>-</b>                     | <b>-</b>                              | <b>-</b>                                   | <b>-</b>         |
| Deferred inflows of resources:   |   |                              |                                       |  |                  |
| Property taxes   | \$ -  | \$ -                         | \$ -                                  | \$ -                                       | \$ -             |
| License excise tax   | -   | -                            | -                                     | -  | -                |
| Unavailable revenue-income taxes   | -   | -                            | -                                     | -  | -                |
| <b>Total deferred inflows of resources</b>                                 | <b>-</b>                                      | <b>-</b>                     | <b>-</b>                              | <b>-</b>                                   | <b>-</b>         |
| Fund balances:   |   |                              |                                       |  |                  |
| Nonspendable   | \$ -  | \$ -                         | \$ -                                  | \$ -                                       | \$ -             |
| Restricted   | 102,483                                       | 366,099                      | 6,077                                 | 195  | 36,120           |
| Unassigned   | -   | -                            | -                                     | -  | -                |
| <b>Total fund balances</b>   | <b>\$ 102,483</b>                             | <b>\$ 366,099</b>            | <b>\$ 6,077</b>                       | <b>\$ 195</b>                              | <b>\$ 36,120</b> |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 123,146</b>                             | <b>\$ 366,099</b>            | <b>\$ 6,077</b>                       | <b>\$ 195</b>                              | <b>\$ 36,120</b> |

**St. Joseph County, Indiana**

**COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023**

| <u>Assets</u>  | S.U.D.S<br>9123 | Real Services<br>Grant<br>9124 | Community<br>Based<br>Correction-<br>Ducomb<br>9125 | Comm.<br>Transition<br>Program -<br>Ducomb<br>9126 | Project Income-<br>CBC/Ducomb<br>9127 |
|--|-----------------|--------------------------------|---|--|---------------------------------------|
| Cash and cash equivalents  | \$ 1,607        | \$ 30,631                      | \$ 3,793  | \$ 1,572   | \$ 304,385                            |
| Investments  | 348             | 6,521                          | 821   | 374  | 66,555                                |
| Receivables (net of allowances):   |                 |                                |   |  |                                       |
| Taxes  | -               | -                              | -   | -  | -                                     |
| Accounts   | -               | -                              | -   | 4,400  | 10,280                                |
| Prepaid expense  | -               | -                              | -   | -  | -                                     |
| Inventory  | -               | -                              | -   | -  | -                                     |
| Due from other funds   | -               | -                              | -   | -  | -                                     |
| Assets held for resale   | -               | -                              | -   | -  | -                                     |
| <b>Total assets</b>  | <b>\$ 1,955</b> | <b>\$ 37,152</b>               | <b>\$ 4,614</b>                                     | <b>\$ 6,346</b>                                    | <b>\$ 381,220</b>                     |
| <u>Liabilities, deferred inflows of resources, and fund balances</u>       |                 |                                |   |  |                                       |
| Liabilities:   |                 |                                |   |  |                                       |
| Accounts payable   | \$ -            | \$ -                           | \$ 27,579   | \$ -   | \$ 4,971                              |
| Accrued payroll  | -               | -                              | 66,921  | 1,956  | 23,731                                |
| Unearned revenue   | -               | -                              | -   | -  | -                                     |
| Due to other funds   | -               | -                              | -   | -  | -                                     |
| <b>Total liabilities</b>   | <b>-</b>        | <b>-</b>                       | <b>94,500</b>                                       | <b>1,956</b>                                       | <b>28,702</b>                         |
| Deferred inflows of resources:   |                 |                                |   |  |                                       |
| Property taxes   | \$ -            | \$ -                           | \$ -  | \$ -   | \$ -                                  |
| License excise tax   | -               | -                              | -   | -  | -                                     |
| Unavailable revenue-income taxes   | -               | -                              | -   | -  | -                                     |
| <b>Total deferred inflows of resources</b>                                 | <b>-</b>        | <b>-</b>                       | <b>-</b>  | <b>-</b>   | <b>-</b>                              |
| Fund balances:   |                 |                                |   |  |                                       |
| Nondispensible   | \$ -            | \$ -                           | \$ -  | \$ -   | \$ -                                  |
| Restricted   | 1,955           | 37,152                         | -   | 4,390  | 352,518                               |
| Unassigned   | -               | -                              | (89,886)  | -  | -                                     |
| <b>Total fund balances</b>   | <b>\$ 1,955</b> | <b>\$ 37,152</b>               | <b>\$ (89,886)</b>                                  | <b>\$ 4,390</b>                                    | <b>\$ 352,518</b>                     |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 1,955</b> | <b>\$ 37,152</b>               | <b>\$ 4,614</b>                                     | <b>\$ 6,346</b>                                    | <b>\$ 381,220</b>                     |

COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
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| <u>Assets</u>  | JJC- DOC<br>Grant (CBC)<br>9129 | JJC- Project<br>Income (CTP)<br>9130 | CASA<br>Capacity<br>Building Grant<br>9133 | Big Box<br>Appeals Fund<br>9135 | Veterans Court<br>Grant<br>9137 |
|--|---------------------------------|--------------------------------------|--|---------------------------------|---------------------------------|
| Cash and cash equivalents  | \$ 73,984                       | \$ 23,229                            | \$ 7,394                                   | \$ 54,181                       | \$ 2,014                        |
| Investments  | 15,906                          | 5,052                                | 1,755                                      | 11,742                          | 434                             |
| Receivables (net of allowances):   |                                 |                                      |  |                                 |                                 |
| Taxes  | -                               | -                                    | -  | -                               | -                               |
| Accounts   | -                               | 68                                   | -  | -                               | -                               |
| Prepaid expense  | -                               | -                                    | -  | -                               | -                               |
| Inventory  | -                               | -                                    | -  | -                               | -                               |
| Due from other funds   | -                               | -                                    | -  | -                               | -                               |
| Assets held for resale   | -                               | -                                    | -  | -                               | -                               |
| <b>Total assets</b>  | <b>\$ 89,890</b>                | <b>\$ 28,349</b>                     | <b>\$ 9,149</b>                            | <b>\$ 65,923</b>                | <b>\$ 2,448</b>                 |
| <u>Liabilities, deferred inflows of resources, and fund balances</u>       |                                 |                                      |  |                                 |                                 |
| Liabilities:   |                                 |                                      |  |                                 |                                 |
| Accounts payable   | \$ -                            | \$ 4,111                             | \$ -                                       | \$ -                            | \$ -                            |
| Accrued payroll  | -                               | -                                    | 1,897                                      | -                               | -                               |
| Unearned revenue   | -                               | -                                    | -  | -                               | -                               |
| Due to other funds   | -                               | -                                    | -  | -                               | -                               |
| <b>Total liabilities</b>   | <b>-</b>                        | <b>4,111</b>                         | <b>1,897</b>                               | <b>-</b>                        | <b>-</b>                        |
| Deferred inflows of resources:   |                                 |                                      |  |                                 |                                 |
| Property taxes   | \$ -                            | \$ -                                 | \$ -                                       | \$ -                            | \$ -                            |
| License excise tax   | -                               | -                                    | -  | -                               | -                               |
| Unavailable revenue-income taxes   | -                               | -                                    | -  | -                               | -                               |
| <b>Total deferred inflows of resources</b>                                 | <b>-</b>                        | <b>-</b>                             | <b>-</b>                                   | <b>-</b>                        | <b>-</b>                        |
| Fund balances:   |                                 |                                      |  |                                 |                                 |
| Nonspendable   | \$ -                            | \$ -                                 | \$ -                                       | \$ -                            | \$ -                            |
| Restricted   | 89,890                          | 24,238                               | 7,252                                      | 65,923                          | 2,448                           |
| Unassigned   | -                               | -                                    | -  | -                               | -                               |
| <b>Total fund balances</b>   | <b>\$ 89,890</b>                | <b>\$ 24,238</b>                     | <b>\$ 7,252</b>                            | <b>\$ 65,923</b>                | <b>\$ 2,448</b>                 |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 89,890</b>                | <b>\$ 28,349</b>                     | <b>\$ 9,149</b>                            | <b>\$ 65,923</b>                | <b>\$ 2,448</b>                 |

**St. Joseph County, Indiana**

**COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023**

| <u>Assets</u>  | Prosecutor/<br>IDOC Pretrial<br>FY17<br>9139 | Adult<br>Probation<br>IDOC Pretrial<br>9141/9174 | Pretrial<br>Services- Adult<br>Probation<br>9143 | 2018 Family<br>Court Project/<br>JJC<br>9147 | Discretionary<br>Grant/JJC<br>9148 |
|--|--|--|--|--|------------------------------------|
| Cash and cash equivalents  | \$ 28,132                                    | \$ 17,730  | \$ 15,868  | \$ 1,672                                     | \$ 1,551                           |
| Investments  | 6,140  | 4,458  | 3,410  | 362  | 336                                |
| Receivables (net of allowances):   |  |  |  |  |                                    |
| Taxes  | -  | -  | -  | -  | -                                  |
| Accounts   | -  | -  | -  | -  | -                                  |
| Prepaid expense  | -  | -  | -  | -  | -                                  |
| Inventory  | -  | -  | -  | -  | -                                  |
| Due from other funds   | -  | -  | -  | -  | -                                  |
| Assets held for resale   | -  | -  | -  | -  | -                                  |
| <b>Total assets</b>  | <b>\$ 34,272</b>                             | <b>\$ 22,188</b>                                 | <b>\$ 19,278</b>                                 | <b>\$ 2,034</b>                              | <b>\$ 1,887</b>                    |
| <u>Liabilities, deferred inflows of resources, and fund balances</u>       |  |  |  |  |                                    |
| Liabilities:   |  |  |  |  |                                    |
| Accounts payable   | \$ 84  | \$ -   | \$ -   | \$ -   | \$ -                               |
| Accrued payroll  | 3,999  | -  | 5,666  | -  | -                                  |
| Unearned revenue   | -  | -  | -  | -  | -                                  |
| Due to other funds   | -  | -  | -  | -  | -                                  |
| <b>Total liabilities</b>   | <b>4,083</b>                                 | <b>-</b>   | <b>5,666</b>                                     | <b>-</b>                                     | <b>-</b>                           |
| Deferred inflows of resources:   |  |  |  |  |                                    |
| Property taxes   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -                               |
| License excise tax   | -  | -  | -  | -  | -                                  |
| Unavailable revenue-income taxes   | -  | -  | -  | -  | -                                  |
| <b>Total deferred inflows of resources</b>                                 | <b>-</b>                                     | <b>-</b>   | <b>-</b>   | <b>-</b>                                     | <b>-</b>                           |
| Fund balances:   |  |  |  |  |                                    |
| Nonspendable   | \$ -   | \$ -   | \$ -   | \$ -   | \$ -                               |
| Restricted   | 30,189                                       | 22,188   | 13,612   | 2,034  | 1,887                              |
| Unassigned   | -  | -  | -  | -  | -                                  |
| <b>Total fund balances</b>   | <b>\$ 30,189</b>                             | <b>\$ 22,188</b>                                 | <b>\$ 13,612</b>                                 | <b>\$ 2,034</b>                              | <b>\$ 1,887</b>                    |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 34,272</b>                             | <b>\$ 22,188</b>                                 | <b>\$ 19,278</b>                                 | <b>\$ 2,034</b>                              | <b>\$ 1,887</b>                    |

COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>  | CASA Triage<br>Tool Pilot<br>9154 | Justice<br>Addictions<br>Resp<br>9156 | Court Security<br>Grant<br>9157 | Health Vector<br>Program<br>9158 | 2020 Family<br>Recovery<br>Court Grant<br>9159 |
|--|-----------------------------------|---------------------------------------|---------------------------------|----------------------------------|--|
| Cash and cash equivalents  | \$ -                              | \$ 7,442                              | \$ 661                          | \$ -                             | \$ 14,059                                      |
| Investments  | -                                 | 1,739                                 | 143                             | -                                | 3,065  |
| Receivables (net of allowances):   |                                   |                                       |                                 |                                  |  |
| Taxes  | -                                 | -                                     | -                               | -                                | -  |
| Accounts   | -                                 | -                                     | -                               | -                                | -  |
| Prepaid expense  | -                                 | -                                     | -                               | -                                | -  |
| Inventory  | -                                 | -                                     | -                               | -                                | -  |
| Due from other funds   | -                                 | -                                     | -                               | -                                | -  |
| Assets held for resale   | -                                 | -                                     | -                               | -                                | -  |
| <br>   |                                   |                                       |                                 |                                  |  |
| Total assets   | <u>\$ -</u>                       | <u>\$ 9,181</u>                       | <u>\$ 804</u>                   | <u>\$ -</u>                      | <u>\$ 17,124</u>                               |
| <br>   |                                   |                                       |                                 |                                  |  |
| <u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |                                   |                                       |                                 |                                  |  |
| Liabilities:   |                                   |                                       |                                 |                                  |  |
| Accounts payable   | \$ -                              | \$ -                                  | \$ -                            | \$ -                             | \$ 1,526                                       |
| Accrued payroll  | -                                 | -                                     | -                               | -                                | -  |
| Unearned revenue   | -                                 | -                                     | -                               | -                                | -  |
| Due to other funds   | -                                 | -                                     | -                               | -                                | -  |
| <br>   |                                   |                                       |                                 |                                  |  |
| Total liabilities  | <u>-</u>                          | <u>-</u>                              | <u>-</u>                        | <u>-</u>                         | <u>1,526</u>                                   |
| <br>   |                                   |                                       |                                 |                                  |  |
| Deferred inflows of resources:   |                                   |                                       |                                 |                                  |  |
| Property taxes   | \$ -                              | \$ -                                  | \$ -                            | \$ -                             | \$ -   |
| License excise tax   | -                                 | -                                     | -                               | -                                | -  |
| Unavailable revenue-income taxes   | -                                 | -                                     | -                               | -                                | -  |
| <br>   |                                   |                                       |                                 |                                  |  |
| Total deferred inflows of resources                                      | <u>-</u>                          | <u>-</u>                              | <u>-</u>                        | <u>-</u>                         | <u>-</u>                                       |
| <br>   |                                   |                                       |                                 |                                  |  |
| Fund balances:   |                                   |                                       |                                 |                                  |  |
| Nonspendable   | \$ -                              | \$ -                                  | \$ -                            | \$ -                             | \$ -   |
| Restricted   | -                                 | 9,181                                 | 804                             | -                                | 15,598   |
| Unassigned   | -                                 | -                                     | -                               | -                                | -  |
| <br>   |                                   |                                       |                                 |                                  |  |
| Total fund balances  | <u>\$ -</u>                       | <u>\$ 9,181</u>                       | <u>\$ 804</u>                   | <u>\$ -</u>                      | <u>\$ 15,598</u>                               |
| <br>   |                                   |                                       |                                 |                                  |  |
| Total liabilities, deferred inflows of<br>resources, and fund balances   | <u>\$ -</u>                       | <u>\$ 9,181</u>                       | <u>\$ 804</u>                   | <u>\$ -</u>                      | <u>\$ 17,124</u>                               |

COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
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| <u>Assets</u>  | Health<br>National Birth<br>Equity<br>9162 | JJC DOC<br>Grant (CBC)<br>9163 | Beacon Safety<br>PIN Grant<br>9166 | Health Safety<br>PIN Grant<br>9168 | Health CHW<br>Safety PIN<br>9169 |
|--|--|--------------------------------|------------------------------------|------------------------------------|----------------------------------|
| Cash and cash equivalents  | \$ -                                       | \$ 76,794                      | \$ -                               | \$ 3,601                           | \$ -                             |
| Investments  | -  | 16,394                         | -                                  | -                                  | -                                |
| Receivables (net of allowances):   |  |                                |                                    |                                    |                                  |
| Taxes  | -  | -                              | -                                  | -                                  | -                                |
| Accounts   | -  | -                              | -                                  | -                                  | 23,173                           |
| Prepaid expense  | -  | -                              | -                                  | -                                  | -                                |
| Inventory  | -  | -                              | -                                  | -                                  | -                                |
| Due from other funds   | -  | -                              | -                                  | -                                  | -                                |
| Assets held for resale   | -  | -                              | -                                  | -                                  | -                                |
| <b>Total assets</b>  | <b>\$ -</b>                                | <b>\$ 93,188</b>               | <b>\$ -</b>                        | <b>\$ 3,601</b>                    | <b>\$ 23,173</b>                 |
| <u>Liabilities, deferred inflows of resources, and fund balances</u>       |  |                                |                                    |                                    |                                  |
| Liabilities:   |  |                                |                                    |                                    |                                  |
| Accounts payable   | \$ -                                       | \$ -                           | \$ -                               | \$ -                               | \$ -                             |
| Accrued payroll  | -  | 4,139                          | -                                  | -                                  | -                                |
| Unearned revenue   | -  | -                              | -                                  | -                                  | -                                |
| Due to other funds   | -  | -                              | -                                  | -                                  | 7,420                            |
| <b>Total liabilities</b>   | <b>-</b>                                   | <b>4,139</b>                   | <b>-</b>                           | <b>-</b>                           | <b>7,420</b>                     |
| Deferred inflows of resources:   |  |                                |                                    |                                    |                                  |
| Property taxes   | \$ -                                       | \$ -                           | \$ -                               | \$ -                               | \$ -                             |
| License excise tax   | -  | -                              | -                                  | -                                  | -                                |
| Unavailable revenue-income taxes   | -  | -                              | -                                  | -                                  | -                                |
| <b>Total deferred inflows of resources</b>                                 | <b>-</b>                                   | <b>-</b>                       | <b>-</b>                           | <b>-</b>                           | <b>-</b>                         |
| Fund balances:   |  |                                |                                    |                                    |                                  |
| Nonspendable   | \$ -                                       | \$ -                           | \$ -                               | \$ -                               | \$ -                             |
| Restricted   | -  | 89,049                         | -                                  | 3,601                              | 15,753                           |
| Unassigned   | -  | -                              | -                                  | -                                  | -                                |
| <b>Total fund balances</b>   | <b>\$ -</b>                                | <b>\$ 89,049</b>               | <b>\$ -</b>                        | <b>\$ 3,601</b>                    | <b>\$ 15,753</b>                 |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ -</b>                                | <b>\$ 93,188</b>               | <b>\$ -</b>                        | <b>\$ 3,601</b>                    | <b>\$ 23,173</b>                 |

**St. Joseph County, Indiana**

**COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023**

| <u>Assets</u>  | LJRAC<br>Community<br>Coordination<br>9171 | Health<br>NACCHO<br>SPACECAT<br>9172 | Health Drug<br>Disposal<br>9173 | Health<br>NACCHO<br>ACE's<br>9175 | CASA VOCA<br>Supplemental<br>9176 |
|--|--|--------------------------------------|---------------------------------|-----------------------------------|-----------------------------------|
| Cash and cash equivalents  | \$ 3,310                                   | \$ 42,072                            | \$ -                            | \$ -                              | \$ 9,795                          |
| Investments  | 869  | 8,957                                | -                               | -                                 | 2,085                             |
| Receivables (net of allowances):   |  |                                      |                                 |                                   |                                   |
| Taxes  | -  | -                                    | -                               | -                                 | -                                 |
| Accounts   | -  | -                                    | -                               | -                                 | -                                 |
| Prepaid expense  | -  | -                                    | -                               | -                                 | -                                 |
| Inventory  | -  | -                                    | -                               | -                                 | -                                 |
| Due from other funds   | -  | -                                    | -                               | -                                 | -                                 |
| Assets held for resale   | -  | -                                    | -                               | -                                 | -                                 |
| <br>Total assets   | <br><u>\$ 4,179</u>                        | <br><u>\$ 51,029</u>                 | <br><u>\$ -</u>                 | <br><u>\$ -</u>                   | <br><u>\$ 11,880</u>              |
| <br><u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |  |                                      |                                 |                                   |                                   |
| Liabilities:   |  |                                      |                                 |                                   |                                   |
| Accounts payable   | \$ -                                       | \$ -                                 | \$ -                            | \$ -                              | \$ -                              |
| Accrued payroll  | -  | -                                    | -                               | -                                 | -                                 |
| Unearned revenue   | -  | -                                    | -                               | -                                 | -                                 |
| Due to other funds   | -  | -                                    | -                               | -                                 | -                                 |
| <br>Total liabilities  | <br><u>-</u>                               | <br><u>-</u>                         | <br><u>-</u>                    | <br><u>-</u>                      | <br><u>-</u>                      |
| Deferred inflows of resources:   |  |                                      |                                 |                                   |                                   |
| Property taxes   | \$ -                                       | \$ -                                 | \$ -                            | \$ -                              | \$ -                              |
| License excise tax   | -  | -                                    | -                               | -                                 | -                                 |
| Unavailable revenue-income taxes   | -  | -                                    | -                               | -                                 | -                                 |
| <br>Total deferred inflows of resources                                      | <br><u>-</u>                               | <br><u>-</u>                         | <br><u>-</u>                    | <br><u>-</u>                      | <br><u>-</u>                      |
| Fund balances:   |  |                                      |                                 |                                   |                                   |
| Nonspendable   | \$ -                                       | \$ -                                 | \$ -                            | \$ -                              | -                                 |
| Restricted   | 4,179                                      | 51,029                               | -                               | -                                 | 11,880                            |
| Unassigned   | -  | -                                    | -                               | -                                 | -                                 |
| <br>Total fund balances  | <br><u>\$ 4,179</u>                        | <br><u>\$ 51,029</u>                 | <br><u>\$ -</u>                 | <br><u>\$ -</u>                   | <br><u>\$ 11,880</u>              |
| <br>Total liabilities, deferred inflows of<br>resources, and fund balances   | <br><u>\$ 4,179</u>                        | <br><u>\$ 51,029</u>                 | <br><u>\$ -</u>                 | <br><u>\$ -</u>                   | <br><u>\$ 11,880</u>              |

COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>  | LARE Program  |               |
|--|---------------|---------------|
|  | Grant<br>9184 | Total         |
| Cash and cash equivalents  | \$ -          | \$ 31,523,962 |
| Investments  | -             | 6,514,877     |
| Receivables (net of allowances):                                     |               |               |
| Taxes  | -             | 12,379,306    |
| Accounts   | 100,000       | 6,475,329     |
| Prepaid expense  | -             | 369,809       |
| Inventory  | -             | 537,339       |
| Due from other funds   | -             | -             |
| Assets held for resale   | -             | 2,862,325     |
|  | -             | 2,862,325     |
| Total assets   | \$ 100,000    | \$ 60,662,947 |
| <u>Liabilities, deferred inflows of resources, and fund balances</u> |               |               |
| Liabilities:   |               |               |
| Accounts payable   | \$ -          | \$ 1,216,853  |
| Accrued payroll  | -             | 800,776       |
| Unearned revenue   | -             | 3,107,444     |
| Due to other funds   | -             | 1,419,443     |
|  | -             | 1,419,443     |
| Total liabilities  | -             | 6,544,516     |
| Deferred inflows of resources:                                       |               |               |
| Property taxes   | \$ -          | \$ 6,607,699  |
| License excise tax   | -             | 40,075        |
| Unavailable revenue-income taxes                                     | -             | 5,731,532     |
|  | -             | 5,731,532     |
| Total deferred inflows of resources                                  | -             | 12,379,306    |
| Fund balances:   |               |               |
| Nonspendable   | \$ -          | \$ 3,769,473  |
| Restricted   | 100,000       | 38,077,900    |
| Unassigned   | -             | (108,248)     |
|  | -             | (108,248)     |
| Total fund balances  | \$ 100,000    | \$ 41,739,125 |
| Total liabilities, deferred inflows of resources, and fund balances  | \$ 100,000    | \$ 60,662,947 |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023

|  | Jail<br>Commissary<br>0003 | JJC Probation<br>User Fees<br>0007 | Ducomb<br>Resident Trust<br>0028 | Accident<br>Reports Sheriff<br>1101 | Public Housing<br>Authority<br>1103 |
|--|----------------------------|------------------------------------|----------------------------------|-------------------------------------|-------------------------------------|
| Revenue:   |                            |                                    |                                  |                                     |                                     |
| Taxes  | \$ -                       | \$ -                               | \$ -                             | \$ -                                | \$ -                                |
| Intergovernmental receipts                                   | -                          | -                                  | -                                | 21,708                              | -                                   |
| Charges for services   | -                          | 77,255                             | -                                | -                                   | -                                   |
| Fines and forfeitures  | 723,633                    | -                                  | -                                | -                                   | -                                   |
| Investment gains/(losses)                                    | -                          | -                                  | -                                | (1,654)                             | (262)                               |
| Other revenue  | -                          | -                                  | 198,762                          | 7,199                               | -                                   |
| <b>Total revenues</b>  | <b>723,633</b>             | <b>77,255</b>                      | <b>198,762</b>                   | <b>27,253</b>                       | <b>(262)</b>                        |
| Expenditures:  |                            |                                    |                                  |                                     |                                     |
| Current:   |                            |                                    |                                  |                                     |                                     |
| General government   | -                          | -                                  | 200,619                          | -                                   | -                                   |
| Public safety  | 877,894                    | 79,997                             | -                                | 75,846                              | -                                   |
| Highways and streets   | -                          | -                                  | -                                | -                                   | -                                   |
| Economic development   | -                          | -                                  | -                                | -                                   | -                                   |
| Health and welfare   | -                          | -                                  | -                                | -                                   | -                                   |
| Culture and recreation                                       | -                          | -                                  | -                                | -                                   | -                                   |
| Debt service:  |                            |                                    |                                  |                                     |                                     |
| Principal  | -                          | -                                  | -                                | -                                   | -                                   |
| Interest on long-term debt                                   | -                          | -                                  | -                                | -                                   | -                                   |
| Capital outlay   | -                          | -                                  | -                                | -                                   | -                                   |
| <b>Total expenditures</b>                                    | <b>877,894</b>             | <b>79,997</b>                      | <b>200,619</b>                   | <b>75,846</b>                       | <b>-</b>                            |
| Excess (deficiency) of revenues<br>over (under) expenditures | (154,261)                  | (2,742)                            | (1,857)                          | (48,593)                            | (262)                               |
| Other financing sources (uses):                              |                            |                                    |                                  |                                     |                                     |
| Transfers in   | -                          | -                                  | -                                | -                                   | -                                   |
| Transfers out  | -                          | -                                  | -                                | -                                   | -                                   |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>                   | <b>-</b>                           | <b>-</b>                         | <b>-</b>                            | <b>-</b>                            |
| <b>Net change in fund balance</b>                            | <b>(154,261)</b>           | <b>(2,742)</b>                     | <b>(1,857)</b>                   | <b>(48,593)</b>                     | <b>(262)</b>                        |
| Fund Balances - Beginning of year                            | 968,833                    | 17,425                             | 9,942                            | 224,741                             | 27,808                              |
| Fund Balances - End of year                                  | <u>\$ 814,572</u>          | <u>\$ 14,683</u>                   | <u>\$ 8,085</u>                  | <u>\$ 176,148</u>                   | <u>\$ 27,546</u>                    |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | Clerk's<br>Record<br>Perpetuation<br>1119 | Animal<br>License Fee<br>(Dog Tax)<br>1129 | County<br>Disclosure<br>Fees<br>1131 | Drug Free<br>Community<br>1148 | Local<br>Emergency<br>Planning<br>1152 |
|--|---|--|--------------------------------------|--------------------------------|--|
| <b>Revenue:</b>  |   |  |                                      |                                |  |
| Taxes  | \$ -                                      | \$ -                                       | \$ -                                 | \$ -                           | \$ -                                   |
| Intergovernmental receipts                                   | 137,582                                   | -  | -                                    | -                              | 241                                    |
| Charges for services   | -   | -  | 56,070                               | 85,572                         | -                                      |
| Fines and forfeitures  | -   | -  | -                                    | -                              | -                                      |
| Investment gains/(losses)                                    | (3,071)                                   | (329)                                      | (617)                                | (837)                          | (449)                                  |
| Other revenue  | -   | -  | -                                    | -                              | -                                      |
| <b>Total revenues</b>  | <b>134,511</b>                            | <b>(329)</b>                               | <b>55,453</b>                        | <b>84,735</b>                  | <b>(208)</b>                           |
| <b>Expenditures:</b>   |   |  |                                      |                                |  |
| <b>Current:</b>  |   |  |                                      |                                |  |
| General government   | 123,573                                   | -  | 96,464                               | 124,716                        | -                                      |
| Public safety  | -   | -  | -                                    | -                              | 21,094                                 |
| Highways and streets   | -   | -  | -                                    | -                              | -                                      |
| Economic development   | -   | -  | -                                    | -                              | -                                      |
| Health and welfare   | -   | -  | -                                    | -                              | -                                      |
| Culture and recreation                                       | -   | -  | -                                    | -                              | -                                      |
| <b>Debt service:</b>   |   |  |                                      |                                |  |
| Principal  | -   | -  | -                                    | -                              | -                                      |
| Interest on long-term debt                                   | -   | -  | -                                    | -                              | -                                      |
| Capital outlay   | -   | -  | -                                    | -                              | -                                      |
| <b>Total expenditures</b>                                    | <b>123,573</b>                            | <b>-</b>                                   | <b>96,464</b>                        | <b>124,716</b>                 | <b>21,094</b>                          |
| Excess (deficiency) of revenues<br>over (under) expenditures | 10,938                                    | (329)                                      | (41,011)                             | (39,981)                       | (21,302)                               |
| <b>Other financing sources (uses):</b>                       |   |  |                                      |                                |  |
| Transfers in   | -   | -  | -                                    | -                              | -                                      |
| Transfers out  | (45,000)                                  | -  | -                                    | -                              | -                                      |
| <b>Total other financing sources (uses)</b>                  | <b>(45,000)</b>                           | <b>-</b>                                   | <b>-</b>                             | <b>-</b>                       | <b>-</b>                               |
| <b>Net change in fund balance</b>                            | <b>(34,062)</b>                           | <b>(329)</b>                               | <b>(41,011)</b>                      | <b>(39,981)</b>                | <b>(21,302)</b>                        |
| Fund Balances - Beginning of year                            | 370,125                                   | 34,899                                     | 103,388                              | 132,173                        | 66,623                                 |
| Fund Balances - End of year                                  | <u>\$ 336,063</u>                         | <u>\$ 34,570</u>                           | <u>\$ 62,377</u>                     | <u>\$ 92,192</u>               | <u>\$ 45,321</u>                       |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | Enhanced<br>Access<br>Fee/IT<br>1154 | Remote<br>Enhanced<br>Access<br>Laredo<br>1155 | Firearms<br>Training &<br>Police<br>Education<br>1156 | County<br>Health<br>1159 | Identification<br>Security<br>Protection<br>1160 |
|--|--------------------------------------|--|---|--------------------------|--|
| Revenue:   |                                      |  |   |                          |  |
| Taxes  | \$ -                                 | \$ -   | \$ -  | \$ 2,106,514             | \$ -   |
| Intergovernmental receipts                                   | -                                    | -  | -   | 736,559                  | -  |
| Charges for services   | -                                    | 111,125  | 67,660  | 1,760,698                | -  |
| Fines and forfeitures  | -                                    | -  | -   | -                        | -  |
| Investment gains/(losses)                                    | (35)                                 | (9,252)  | (1,627)   | (38,449)                 | (2,701)  |
| Other revenue  | -                                    | -  | 1,000   | 10,831                   | 30,310   |
| <b>Total revenues</b>  | <b>(35)</b>                          | <b>101,873</b>                                 | <b>67,033</b>   | <b>4,576,153</b>         | <b>27,609</b>                                    |
| Expenditures:  |                                      |  |   |                          |  |
| Current:   |                                      |  |   |                          |  |
| General government   | -                                    | -  | -   | -                        | -  |
| Public safety  | -                                    | -  | 85,620  | -                        | -  |
| Highways and streets   | -                                    | -  | -   | -                        | -  |
| Economic development   | -                                    | -  | -   | -                        | -  |
| Health and welfare   | -                                    | -  | -   | 4,013,011                | -  |
| Culture and recreation                                       | -                                    | -  | -   | -                        | -  |
| Debt service:  |                                      |  |   |                          |  |
| Principal  | -                                    | -  | -   | 44,277                   | -  |
| Interest on long-term debt                                   | -                                    | -  | -   | 7,510                    | -  |
| Capital outlay   | -                                    | -  | -   | -                        | -  |
| <b>Total expenditures</b>                                    | <b>-</b>                             | <b>-</b>                                       | <b>85,620</b>   | <b>4,064,798</b>         | <b>-</b>   |
| Excess (deficiency) of revenues<br>over (under) expenditures | <b>(35)</b>                          | <b>101,873</b>                                 | <b>(18,587)</b>                                       | <b>511,355</b>           | <b>27,609</b>                                    |
| Other financing sources (uses):                              |                                      |  |   |                          |  |
| Transfers in   | -                                    | -  | -   | -                        | -  |
| Transfers out  | -                                    | -  | -   | -                        | -  |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>                             | <b>-</b>                                       | <b>-</b>  | <b>-</b>                 | <b>-</b>   |
| <b>Net change in fund balance</b>                            | <b>(35)</b>                          | <b>101,873</b>                                 | <b>(18,587)</b>                                       | <b>511,355</b>           | <b>27,609</b>                                    |
| Fund Balances - Beginning of year                            | 3,759                                | 882,306  | 185,560   | 3,677,354                | 259,301  |
| Fund Balances - End of year                                  | \$ 3,724                             | \$ 984,179                                     | \$ 166,973  | \$ 4,188,709             | \$ 286,910                                       |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023

|  | Building<br>Department<br>Surplus<br>1162 | County<br>Highway<br>1173/1176 | County<br>Misdemeanant<br>Fund<br>1175 | Omitted<br>Property Tax<br>Audits<br>1177 | Park<br>Nonreverting<br>Operating<br>1179 |
|--|---|--------------------------------|--|---|---|
| <b>Revenue:</b>  |   |                                |  |   |   |
| Taxes  | \$ -                                      | \$ -                           | \$ -                                   | \$ 1,123                                  | \$ -                                      |
| Intergovernmental receipts   | -   | 8,418,073                      | 166,936                                | -   | -   |
| Charges for services   | 551,956                                   | 2,614,251                      | -                                      | -   | 327,094                                   |
| Fines and forfeitures  | -   | -                              | -                                      | -   | -   |
| Investment gains/(losses)  | (2,585)                                   | (32,208)                       | (2,903)                                | -   | (5,720)                                   |
| Other revenue  | -   | 1,492                          | -                                      | -   | -   |
| <b>Total revenues</b>  | <b>549,371</b>                            | <b>11,001,608</b>              | <b>164,033</b>                         | <b>1,123</b>                              | <b>321,374</b>                            |
| <b>Expenditures:</b>   |   |                                |  |   |   |
| <b>Current:</b>  |   |                                |  |   |   |
| General government   | -   | -                              | -                                      | 122,574                                   | -   |
| Public safety  | -   | -                              | 155,067                                | -   | -   |
| Highways and streets   | -   | 5,338,863                      | -                                      | -   | -   |
| Economic development   | -   | -                              | -                                      | -   | -   |
| Health and welfare   | -   | -                              | -                                      | -   | -   |
| Culture and recreation   | -   | -                              | -                                      | -   | 268,076                                   |
| <b>Debt service:</b>   |   |                                |  |   |   |
| Principal  | -   | -                              | -                                      | -   | -   |
| Interest on long-term debt   | -   | -                              | -                                      | -   | -   |
| Capital outlay   | 193,103                                   | 2,671,844                      | -                                      | -   | 20,379                                    |
| <b>Total expenditures</b>  | <b>193,103</b>                            | <b>8,010,707</b>               | <b>155,067</b>                         | <b>122,574</b>                            | <b>288,455</b>                            |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>356,268</b>                            | <b>2,990,901</b>               | <b>8,966</b>                           | <b>(121,451)</b>                          | <b>32,919</b>                             |
| <b>Other financing sources (uses):</b>                               |   |                                |  |   |   |
| Transfers in   | -   | -                              | -                                      | -   | -   |
| Transfers out  | -   | -                              | -                                      | -   | -   |
| <b>Total other financing sources (uses)</b>                          | <b>-</b>                                  | <b>-</b>                       | <b>-</b>                               | <b>-</b>                                  | <b>-</b>                                  |
| <b>Net change in fund balance</b>                                    | <b>356,268</b>                            | <b>2,990,901</b>               | <b>8,966</b>                           | <b>(121,451)</b>                          | <b>32,919</b>                             |
| <b>Fund Balances - Beginning of year</b>                             | <b>-</b>                                  | <b>1,905,031</b>               | <b>296,613</b>                         | <b>121,451</b>                            | <b>574,504</b>                            |
| <b>Fund Balances - End of year</b>                                   | <b>\$ 356,268</b>                         | <b>\$ 4,895,932</b>            | <b>\$ 305,579</b>                      | <b>\$ -</b>                               | <b>\$ 607,423</b>                         |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023

|  | Plat Book<br>Maintenance<br>1181 | JJC Rental<br>Income Fund<br>1182 | Cumulative<br>Reassessment<br>1188 | Recorder<br>Perpetuation<br>1189 | Surveyor's<br>Corner<br>1202 |
|--|----------------------------------|-----------------------------------|------------------------------------|----------------------------------|------------------------------|
| Revenue:   |                                  |                                   |                                    |                                  |                              |
| Taxes  | \$ -                             | \$ -                              | \$ 1,655,357                       | \$ -                             | \$ -                         |
| Intergovernmental receipts                                   | -                                | -                                 | 64,563                             | -                                | -                            |
| Charges for services   | 109,805                          | 801,050                           | -                                  | 488,964                          | 151,550                      |
| Fines and forfeitures  | -                                | -                                 | -                                  | -                                | -                            |
| Investment gains/(losses)                                    | (2,597)                          | (9,732)                           | (22,489)                           | (19,646)                         | (4,230)                      |
| Other revenue  | -                                | -                                 | 31,023                             | -                                | -                            |
| <b>Total revenues</b>  | <b>107,208</b>                   | <b>791,318</b>                    | <b>1,728,454</b>                   | <b>469,318</b>                   | <b>147,320</b>               |
| Expenditures:  |                                  |                                   |                                    |                                  |                              |
| Current:   |                                  |                                   |                                    |                                  |                              |
| General government   | 124,409                          | -                                 | 1,513,832                          | 521,693                          | 110,289                      |
| Public safety  | -                                | 13,927                            | -                                  | -                                | -                            |
| Highways and streets   | -                                | -                                 | -                                  | -                                | -                            |
| Economic development   | -                                | -                                 | -                                  | -                                | -                            |
| Health and welfare   | -                                | -                                 | -                                  | -                                | -                            |
| Culture and recreation                                       | -                                | -                                 | -                                  | -                                | -                            |
| Debt service:  |                                  |                                   |                                    |                                  |                              |
| Principal  | -                                | -                                 | 8,238                              | -                                | 4,306                        |
| Interest on long-term debt                                   | -                                | -                                 | 1,726                              | -                                | 1,451                        |
| Capital outlay   | -                                | -                                 | 1,949                              | -                                | -                            |
| <b>Total expenditures</b>                                    | <b>124,409</b>                   | <b>13,927</b>                     | <b>1,525,745</b>                   | <b>521,693</b>                   | <b>116,046</b>               |
| Excess (deficiency) of revenues<br>over (under) expenditures | (17,201)                         | 777,391                           | 202,709                            | (52,375)                         | 31,274                       |
| Other financing sources (uses):                              |                                  |                                   |                                    |                                  |                              |
| Transfers in   | -                                | -                                 | -                                  | -                                | -                            |
| Transfers out  | -                                | (523,335)                         | -                                  | -                                | -                            |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>                         | <b>(523,335)</b>                  | <b>-</b>                           | <b>-</b>                         | <b>-</b>                     |
| <b>Net change in fund balance</b>                            | <b>(17,201)</b>                  | <b>254,056</b>                    | <b>202,709</b>                     | <b>(52,375)</b>                  | <b>31,274</b>                |
| Fund Balances - Beginning of year                            | 287,013                          | 773,177                           | 2,127,470                          | 2,249,763                        | 370,761                      |
| Fund Balances - End of year                                  | <u>\$ 269,812</u>                | <u>\$ 1,027,233</u>               | <u>\$ 2,330,179</u>                | <u>\$ 2,197,388</u>              | <u>\$ 402,035</u>            |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | Special<br>Vehicle<br>Inspection<br>1208 | GAL/CASA<br>Program<br>1213 | Ineligible<br>Deductions<br>1216 | County Elected<br>Officials<br>Training<br>1217 | Park and<br>Recreation<br>1219 |
|--|--|-----------------------------|----------------------------------|---|--------------------------------|
| Revenue:   |  |                             |                                  |   |                                |
| Taxes  | \$ -                                     | \$ -                        | \$ -                             | \$ -  | \$ 2,289,367                   |
| Intergovernmental receipts                                   | -  | 205,998                     | -                                | -   | -                              |
| Charges for services   | -  | -                           | -                                | 30,310  | -                              |
| Fines and forfeitures  | -  | -                           | -                                | -   | -                              |
| Investment gains/(losses)                                    | (186)                                    | (4,509)                     | (568)                            | (2,270)   | (8,665)                        |
| Other revenue  | 2,305                                    | -                           | 58,003                           | -   | -                              |
| <b>Total revenues</b>  | <b>2,119</b>                             | <b>201,489</b>              | <b>57,435</b>                    | <b>28,040</b>                                   | <b>2,280,702</b>               |
| Expenditures:  |  |                             |                                  |   |                                |
| Current:   |  |                             |                                  |   |                                |
| General government   | -  | 180,609                     | 5,820                            | 64,213  | -                              |
| Public safety  | -  | -                           | -                                | -   | -                              |
| Highways and streets   | -  | -                           | -                                | -   | -                              |
| Economic development   | -  | -                           | -                                | -   | -                              |
| Health and welfare   | -  | -                           | -                                | -   | -                              |
| Culture and recreation                                       | -  | -                           | -                                | -   | 2,149,522                      |
| Debt service:  |  |                             |                                  |   |                                |
| Principal  | -  | -                           | -                                | -   | -                              |
| Interest on long-term debt                                   | -  | -                           | -                                | -   | -                              |
| Capital outlay   | -  | 3,043                       | -                                | -   | 87,933                         |
| <b>Total expenditures</b>                                    | <b>-</b>                                 | <b>183,652</b>              | <b>5,820</b>                     | <b>64,213</b>                                   | <b>2,237,455</b>               |
| Excess (deficiency) of revenues<br>over (under) expenditures | 2,119                                    | 17,837                      | 51,615                           | (36,173)  | 43,247                         |
| Other financing sources (uses):                              |  |                             |                                  |   |                                |
| Transfers in   | -  | -                           | -                                | -   | -                              |
| Transfers out  | -  | -                           | -                                | -   | -                              |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                         | <b>-</b>  | <b>-</b>                       |
| Net change in fund balance                                   | 2,119                                    | 17,837                      | 51,615                           | (36,173)  | 43,247                         |
| Fund Balances - Beginning of year                            | 17,771                                   | 448,949                     | 8,824                            | 276,395   | 1,067,668                      |
| Fund Balances - End of year                                  | <u>\$ 19,890</u>                         | <u>\$ 466,786</u>           | <u>\$ 60,439</u>                 | <u>\$ 240,222</u>                               | <u>\$ 1,110,915</u>            |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023

|  | County<br>Offender<br>Transportation<br>1220 | Statewide<br>911<br>1222 | Abandoned<br>Vehicle<br>1223 | Opioid<br>Restricted<br>1237 | Opioid<br>Unrestricted<br>1238 |
|--|--|--------------------------|------------------------------|------------------------------|--------------------------------|
| <b>Revenue:</b>  |  |                          |                              |                              |                                |
| Taxes  | \$ -   | \$ -                     | \$ -                         | \$ -                         | \$ -                           |
| Intergovernmental receipts   | -  | 2,206,243                | -                            | -                            | 1,497                          |
| Charges for services   | -  | -                        | -                            | -                            | -                              |
| Fines and forfeitures  | -  | -                        | -                            | -                            | -                              |
| Investment gains/(losses)  | (251)  | (11,972)                 | (93)                         | (1,175)                      | (127)                          |
| Other revenue  | 4,075  | 1,411                    | -                            | -                            | -                              |
| <b>Total revenues</b>  | <b>3,824</b>                                 | <b>2,195,682</b>         | <b>(93)</b>                  | <b>(1,175)</b>               | <b>1,370</b>                   |
| <b>Expenditures:</b>   |  |                          |                              |                              |                                |
| <b>Current:</b>  |  |                          |                              |                              |                                |
| General government   | -  | -                        | -                            | -                            | -                              |
| Public safety  | -  | 1,808,027                | -                            | 2,335                        | 9,780                          |
| Highways and streets   | -  | -                        | -                            | -                            | -                              |
| Economic development   | -  | -                        | -                            | -                            | -                              |
| Health and welfare   | -  | -                        | -                            | 1,633,880                    | 484,532                        |
| Culture and recreation   | -  | -                        | -                            | -                            | -                              |
| <b>Debt service:</b>   |  |                          |                              |                              |                                |
| Principal  | -  | -                        | -                            | -                            | -                              |
| Interest on long-term debt   | -  | -                        | -                            | -                            | -                              |
| Capital outlay   | -  | -                        | -                            | -                            | -                              |
| <b>Total expenditures</b>  | <b>-</b>                                     | <b>1,808,027</b>         | <b>-</b>                     | <b>1,636,215</b>             | <b>494,312</b>                 |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>3,824</b>                                 | <b>387,655</b>           | <b>(93)</b>                  | <b>(1,637,390)</b>           | <b>(492,942)</b>               |
| <b>Other financing sources (uses):</b>                               |  |                          |                              |                              |                                |
| Transfers in   | -  | -                        | -                            | -                            | -                              |
| Transfers out  | -  | -                        | -                            | -                            | -                              |
| <b>Total other financing sources (uses)</b>                          | <b>-</b>                                     | <b>-</b>                 | <b>-</b>                     | <b>-</b>                     | <b>-</b>                       |
| <b>Net change in fund balance</b>                                    | <b>3,824</b>                                 | <b>387,655</b>           | <b>(93)</b>                  | <b>(1,637,390)</b>           | <b>(492,942)</b>               |
| <b>Fund Balances - Beginning of year</b>                             | <b>22,638</b>                                | <b>812,254</b>           | <b>9,868</b>                 | <b>1,755,988</b>             | <b>504,854</b>                 |
| <b>Fund Balances - End of year</b>                                   | <b>\$ 26,462</b>                             | <b>\$ 1,199,909</b>      | <b>\$ 9,775</b>              | <b>\$ 118,598</b>            | <b>\$ 11,912</b>               |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | Ineligible<br>Deduction -<br>7/1/13<br>1300 | Adult<br>Probation<br>Fees<br>2000 | Juvenile<br>Probation<br>Fees<br>2050 | PCB<br>Settlement<br>Fund<br>2301 | Problem<br>Solving<br>Court<br>Fee/CSAP<br>2501 |
|--|---|------------------------------------|---------------------------------------|-----------------------------------|---|
| <b>Revenue:</b>  |   |                                    |                                       |                                   |   |
| Taxes  | \$ -  | \$ -                               | \$ -                                  | \$ -                              | \$ -  |
| Intergovernmental receipts   | -   | -                                  | -                                     | 27,414                            | -   |
| Charges for services   | -   | 94,987                             | 51,236                                | -                                 | -   |
| Fines and forfeitures  | -   | -                                  | -                                     | -                                 | 7,630   |
| Investment gains/(losses)  | (49)  | (3,016)                            | (2,880)                               | (255)                             | (846)   |
| Other revenue  | -   | -                                  | -                                     | -                                 | -   |
| <b>Total revenues</b>  | <b>(49)</b>                                 | <b>91,971</b>                      | <b>48,356</b>                         | <b>27,159</b>                     | <b>6,784</b>                                    |
| <b>Expenditures:</b>   |   |                                    |                                       |                                   |   |
| <b>Current:</b>  |   |                                    |                                       |                                   |   |
| General government   | -   | 53,143                             | 12,203                                | -                                 | 7,988   |
| Public safety  | -   | -                                  | -                                     | -                                 | -   |
| Highways and streets   | -   | -                                  | -                                     | -                                 | -   |
| Economic development   | -   | -                                  | -                                     | -                                 | -   |
| Health and welfare   | -   | -                                  | -                                     | -                                 | -   |
| Culture and recreation   | -   | -                                  | -                                     | -                                 | -   |
| <b>Debt service:</b>   |   |                                    |                                       |                                   |   |
| Principal  | -   | -                                  | -                                     | -                                 | -   |
| Interest on long-term debt   | -   | -                                  | -                                     | -                                 | -   |
| Capital outlay   | -   | -                                  | -                                     | -                                 | -   |
| <b>Total expenditures</b>  | <b>-</b>                                    | <b>53,143</b>                      | <b>12,203</b>                         | <b>-</b>                          | <b>7,988</b>                                    |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>(49)</b>                                 | <b>38,828</b>                      | <b>36,153</b>                         | <b>27,159</b>                     | <b>(1,204)</b>                                  |
| <b>Other financing sources (uses):</b>                               |   |                                    |                                       |                                   |   |
| Transfers in   | -   | -                                  | -                                     | -                                 | -   |
| Transfers out  | -   | -                                  | -                                     | -                                 | -   |
| <b>Total other financing sources (uses)</b>                          | <b>-</b>                                    | <b>-</b>                           | <b>-</b>                              | <b>-</b>                          | <b>-</b>  |
| <b>Net change in fund balance</b>                                    | <b>(49)</b>                                 | <b>38,828</b>                      | <b>36,153</b>                         | <b>27,159</b>                     | <b>(1,204)</b>                                  |
| <b>Fund Balances - Beginning of year</b>                             | <b>5,194</b>                                | <b>281,212</b>                     | <b>269,935</b>                        | <b>-</b>                          | <b>101,148</b>                                  |
| <b>Fund Balances - End of year</b>                                   | <b>\$ 5,145</b>                             | <b>\$ 320,040</b>                  | <b>\$ 306,088</b>                     | <b>\$ 27,159</b>                  | <b>\$ 99,944</b>                                |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | Alcohol &<br>Drug Service<br>Program<br>2502 | Veteran's<br>Court<br>Fees/CSAP<br>2503 | Health<br>MIH<br>Initiatives<br>2504 | Monies on<br>Deposit<br>2800 | Portage<br>Manor<br>4019 |
|--|--|---|--------------------------------------|------------------------------|--------------------------|
| <b>Revenue:</b>  |  |   |                                      |                              |                          |
| Taxes  | \$ -   | \$ -                                    | \$ -                                 | \$ -                         | \$ -                     |
| Intergovernmental receipts   | -  | -                                       | -                                    | -                            | -                        |
| Charges for services   | -  | -                                       | -                                    | -                            | 853,309                  |
| Fines and forfeitures  | 59,977                                       | 2,555                                   | -                                    | -                            | -                        |
| Investment gains/(losses)  | (1,733)                                      | (168)                                   | (73)                                 | (5)                          | -                        |
| Other revenue  | -  | -                                       | 103                                  | 518                          | 14,875                   |
| <b>Total revenues</b>  | <b>58,244</b>                                | <b>2,387</b>                            | <b>30</b>                            | <b>513</b>                   | <b>868,184</b>           |
| <b>Expenditures:</b>   |  |   |                                      |                              |                          |
| <b>Current:</b>  |  |   |                                      |                              |                          |
| General government   | 129,264                                      | -                                       | -                                    | -                            | -                        |
| Public safety  | -  | -                                       | -                                    | -                            | -                        |
| Highways and streets   | -  | -                                       | -                                    | -                            | -                        |
| Economic development   | -  | -                                       | -                                    | -                            | -                        |
| Health and welfare   | -  | -                                       | -                                    | -                            | 1,835,021                |
| Culture and recreation   | -  | -                                       | -                                    | -                            | -                        |
| <b>Debt service:</b>   |  |   |                                      |                              |                          |
| Principal  | -  | -                                       | -                                    | -                            | -                        |
| Interest on long-term debt   | -  | -                                       | -                                    | -                            | -                        |
| Capital outlay   | -  | -                                       | -                                    | -                            | -                        |
| <b>Total expenditures</b>  | <b>129,264</b>                               | <b>-</b>                                | <b>-</b>                             | <b>-</b>                     | <b>1,835,021</b>         |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>(71,020)</b>                              | <b>2,387</b>                            | <b>30</b>                            | <b>513</b>                   | <b>(966,837)</b>         |
| <b>Other financing sources (uses):</b>                               |  |   |                                      |                              |                          |
| Transfers in   | -  | -                                       | -                                    | -                            | -                        |
| Transfers out  | -  | -                                       | -                                    | -                            | -                        |
| <b>Total other financing sources (uses)</b>                          | <b>-</b>                                     | <b>-</b>                                | <b>-</b>                             | <b>-</b>                     | <b>-</b>                 |
| <b>Net change in fund balance</b>                                    | <b>(71,020)</b>                              | <b>2,387</b>                            | <b>30</b>                            | <b>513</b>                   | <b>(966,837)</b>         |
| <b>Fund Balances - Beginning of year</b>                             | <b>253,000</b>                               | <b>16,383</b>                           | <b>7,665</b>                         | <b>-</b>                     | <b>966,837</b>           |
| <b>Fund Balances - End of year</b>                                   | <b>\$ 181,980</b>                            | <b>\$ 18,770</b>                        | <b>\$ 7,695</b>                      | <b>\$ 513</b>                | <b>\$ -</b>              |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | County<br>Park & Rec<br>Gift & Grant<br>4100 | Special<br>Gifts/Misc<br>4101 | Special Gifts -<br>Sheriff<br>4104 | Special Gifts -<br>Prosecutor<br>4106 | Portage Manor<br>Gifts/Donations<br>4109 |
|--|--|-------------------------------|------------------------------------|---------------------------------------|--|
| <b>Revenue:</b>  |  |                               |                                    |                                       |  |
| Taxes  | \$ -   | \$ -                          | \$ -                               | \$ -                                  | \$ -                                     |
| Intergovernmental receipts   | -  | -                             | -                                  | -                                     | -  |
| Charges for services   | -  | -                             | -                                  | -                                     | -  |
| Fines and forfeitures  | -  | -                             | -                                  | -                                     | -  |
| Investment gains/(losses)  | (1,397)                                      | (47)                          | (39)                               | -                                     | -  |
| Other revenue  | 38,876                                       | -                             | 4,450                              | -                                     | 2,084                                    |
| <b>Total revenues</b>  | <b>37,479</b>                                | <b>(47)</b>                   | <b>4,411</b>                       | <b>-</b>                              | <b>2,084</b>                             |
| <b>Expenditures:</b>   |  |                               |                                    |                                       |  |
| <b>Current:</b>  |  |                               |                                    |                                       |  |
| General government   | -  | -                             | -                                  | -                                     | -  |
| Public safety  | -  | -                             | 8,685                              | -                                     | -  |
| Highways and streets   | -  | -                             | -                                  | -                                     | -  |
| Economic development   | -  | -                             | -                                  | -                                     | -  |
| Health and welfare   | -  | -                             | -                                  | -                                     | 27,427                                   |
| Culture and recreation   | -  | -                             | -                                  | -                                     | -  |
| <b>Debt service:</b>   |  |                               |                                    |                                       |  |
| Principal  | -  | -                             | -                                  | -                                     | 3,918                                    |
| Interest on long-term debt   | -  | -                             | -                                  | -                                     | 536                                      |
| Capital outlay   | 8,834  | -                             | -                                  | -                                     | -  |
| <b>Total expenditures</b>  | <b>8,834</b>                                 | <b>-</b>                      | <b>8,685</b>                       | <b>-</b>                              | <b>31,881</b>                            |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>28,645</b>                                | <b>(47)</b>                   | <b>(4,274)</b>                     | <b>-</b>                              | <b>(29,797)</b>                          |
| <b>Other financing sources (uses):</b>                               |  |                               |                                    |                                       |  |
| Transfers in   | -  | -                             | -                                  | -                                     | -  |
| Transfers out  | -  | -                             | -                                  | -                                     | -  |
| <b>Total other financing sources (uses)</b>                          | <b>-</b>                                     | <b>-</b>                      | <b>-</b>                           | <b>-</b>                              | <b>-</b>                                 |
| <b>Net change in fund balance</b>                                    | <b>28,645</b>                                | <b>(47)</b>                   | <b>(4,274)</b>                     | <b>-</b>                              | <b>(29,797)</b>                          |
| <b>Fund Balances - Beginning of year</b>                             | <b>118,691</b>                               | <b>5,012</b>                  | <b>8,319</b>                       | <b>25</b>                             | <b>29,797</b>                            |
| <b>Fund Balances - End of year</b>                                   | <b>\$ 147,336</b>                            | <b>\$ 4,965</b>               | <b>\$ 4,045</b>                    | <b>\$ 25</b>                          | <b>\$ -</b>                              |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | Gifts/Donations<br>- Veteran's<br>4110 | Special Gifts -<br>Pros.<br>H.E.R.O<br>4111 | AM General<br>Allocation<br>Area<br>4401 | County Poor<br>Relief Bond<br>4604 | D.R.C.B. Fee<br>4900 |
|--|--|---|--|------------------------------------|----------------------|
| Revenue:   |  |   |  |                                    |                      |
| Taxes  | \$ -                                   | \$ -  | \$ 924,019                               | \$ -                               | \$ -                 |
| Intergovernmental receipts                                   | -                                      | -   | -  | -                                  | -                    |
| Charges for services   | -                                      | -   | 11,861                                   | -                                  | -                    |
| Fines and forfeitures  | -                                      | -   | -  | -                                  | -                    |
| Investment gains/(losses)                                    | (9)                                    | (18)  | (14,511)                                 | (1,841)                            | (293)                |
| Other revenue  | -                                      | -   | -  | -                                  | 2,823                |
| <b>Total revenues</b>  | <b>(9)</b>                             | <b>(18)</b>                                 | <b>921,369</b>                           | <b>(1,841)</b>                     | <b>2,530</b>         |
| Expenditures:  |  |   |  |                                    |                      |
| Current:   |  |   |  |                                    |                      |
| General government   | -                                      | 16,082                                      | -  | -                                  | 5,200                |
| Public safety  | -                                      | -   | -  | -                                  | -                    |
| Highways and streets   | -                                      | -   | -  | -                                  | -                    |
| Economic development   | -                                      | -   | 470,467                                  | -                                  | -                    |
| Health and welfare   | -                                      | -   | -  | -                                  | -                    |
| Culture and recreation                                       | -                                      | -   | -  | -                                  | -                    |
| Debt service:  |  |   |  |                                    |                      |
| Principal  | -                                      | -   | -  | -                                  | -                    |
| Interest on long-term debt                                   | -                                      | -   | -  | -                                  | -                    |
| Capital outlay   | -                                      | -   | -  | -                                  | -                    |
| <b>Total expenditures</b>                                    | <b>-</b>                               | <b>16,082</b>                               | <b>470,467</b>                           | <b>-</b>                           | <b>5,200</b>         |
| Excess (deficiency) of revenues<br>over (under) expenditures | (9)                                    | (16,100)                                    | 450,902                                  | (1,841)                            | (2,670)              |
| Other financing sources (uses):                              |  |   |  |                                    |                      |
| Transfers in   | -                                      | -   | -  | -                                  | -                    |
| Transfers out  | -                                      | -   | -  | -                                  | -                    |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>                               | <b>-</b>                                    | <b>-</b>                                 | <b>-</b>                           | <b>-</b>             |
| Net change in fund balance                                   | (9)                                    | (16,100)                                    | 450,902                                  | (1,841)                            | (2,670)              |
| Fund Balances - Beginning of year                            | 903                                    | 17,145                                      | 3,681,835                                | 195,550                            | 33,410               |
| Fund Balances - End of year                                  | <u>\$ 894</u>                          | <u>\$ 1,045</u>                             | <u>\$ 4,132,737</u>                      | <u>\$ 193,709</u>                  | <u>\$ 30,740</u>     |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | Alternate<br>Dispute<br>Resolution<br>4901 | Cont.<br>Education<br>Fund/Sheriff<br>4903 | Portage<br>Manor Farm<br>Operation<br>4906 | County<br>Owned Tax<br>Sale<br>4908 | Drug Testing<br>Fees/JJC<br>4909 |
|--|--|--|--|-------------------------------------|----------------------------------|
| <b>Revenue:</b>  |  |  |  |                                     |                                  |
| Taxes  | \$ -                                       | \$ -                                       | \$ -                                       | \$ -                                | \$ -                             |
| Intergovernmental receipts   | -  | -  | -  | -                                   | -                                |
| Charges for services   | 17,565                                     | 24   | -  | 7,801                               | -                                |
| Fines and forfeitures  | -  | -  | -  | -                                   | -                                |
| Investment gains/(losses)  | (660)                                      | (724)                                      | (257)                                      | (1,634)                             | (706)                            |
| Other revenue  | -  | 15,758                                     | -  | -                                   | 4,330                            |
| <b>Total revenues</b>  | <b>16,905</b>                              | <b>15,058</b>                              | <b>(257)</b>                               | <b>6,167</b>                        | <b>3,624</b>                     |
| <b>Expenditures:</b>   |  |  |  |                                     |                                  |
| <b>Current:</b>  |  |  |  |                                     |                                  |
| General government   | 7,812                                      | -  | -  | 152,533                             | -                                |
| Public safety  | -  | 264  | -  | -                                   | 4,913                            |
| Highways and streets   | -  | -  | -  | -                                   | -                                |
| Economic development   | -  | -  | -  | -                                   | -                                |
| Health and welfare   | -  | -  | -  | -                                   | -                                |
| Culture and recreation   | -  | -  | -  | -                                   | -                                |
| <b>Debt service:</b>   |  |  |  |                                     |                                  |
| Principal  | -  | -  | -  | -                                   | -                                |
| Interest on long-term debt   | -  | -  | -  | -                                   | -                                |
| Capital outlay   | -  | -  | -  | -                                   | -                                |
| <b>Total expenditures</b>  | <b>7,812</b>                               | <b>264</b>                                 | <b>-</b>                                   | <b>152,533</b>                      | <b>4,913</b>                     |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>9,093</b>                               | <b>14,794</b>                              | <b>(257)</b>                               | <b>(146,366)</b>                    | <b>(1,289)</b>                   |
| <b>Other financing sources (uses):</b>                               |  |  |  |                                     |                                  |
| Transfers in   | -  | -  | -  | -                                   | -                                |
| Transfers out  | -  | -  | -  | -                                   | -                                |
| <b>Total other financing sources (uses)</b>                          | <b>-</b>                                   | <b>-</b>                                   | <b>-</b>                                   | <b>-</b>                            | <b>-</b>                         |
| <b>Net change in fund balance</b>                                    | <b>9,093</b>                               | <b>14,794</b>                              | <b>(257)</b>                               | <b>(146,366)</b>                    | <b>(1,289)</b>                   |
| <b>Fund Balances - Beginning of year</b>                             | <b>61,272</b>                              | <b>62,552</b>                              | <b>27,299</b>                              | <b>316,312</b>                      | <b>70,929</b>                    |
| <b>Fund Balances - End of year</b>                                   | <b>\$ 70,365</b>                           | <b>\$ 77,346</b>                           | <b>\$ 27,042</b>                           | <b>\$ 169,946</b>                   | <b>\$ 69,640</b>                 |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023

|  | Adult Drug<br>Testing Fees<br>4910 | Community<br>Development<br>4911 | Federal<br>D.E.A./ Sheriff<br>Fund<br>4912 | Sheriff<br>D.E.A. Fund<br>4913 | Prosecutor<br>D.E.A. Fund<br>4914 |
|--|------------------------------------|----------------------------------|--|--------------------------------|-----------------------------------|
| <b>Revenue:</b>  |                                    |                                  |  |                                |                                   |
| Taxes  | \$ -                               | \$ -                             | \$ -                                       | \$ -                           | \$ -                              |
| Intergovernmental receipts   | -                                  | -                                | 144,734                                    | 28,197                         | -                                 |
| Charges for services   | -                                  | -                                | -  | -                              | -                                 |
| Fines and forfeitures  | -                                  | -                                | -  | -                              | -                                 |
| Investment gains/(losses)  | (42)                               | (135)                            | (2,533)                                    | (328)                          | (107)                             |
| Other revenue  | -                                  | -                                | -  | -                              | -                                 |
| <b>Total revenues</b>  | <b>(42)</b>                        | <b>(135)</b>                     | <b>142,201</b>                             | <b>27,869</b>                  | <b>(107)</b>                      |
| <b>Expenditures:</b>   |                                    |                                  |  |                                |                                   |
| <b>Current:</b>  |                                    |                                  |  |                                |                                   |
| General government   | -                                  | -                                | -  | -                              | -                                 |
| Public safety  | -                                  | -                                | 44,115                                     | -                              | -                                 |
| Highways and streets   | -                                  | -                                | -  | -                              | -                                 |
| Economic development   | -                                  | -                                | -  | -                              | -                                 |
| Health and welfare   | -                                  | -                                | -  | -                              | -                                 |
| Culture and recreation   | -                                  | -                                | -  | -                              | -                                 |
| <b>Debt service:</b>   |                                    |                                  |  |                                |                                   |
| Principal  | -                                  | -                                | -  | -                              | -                                 |
| Interest on long-term debt   | -                                  | -                                | -  | -                              | -                                 |
| Capital outlay   | -                                  | -                                | -  | -                              | -                                 |
| <b>Total expenditures</b>  | <b>-</b>                           | <b>-</b>                         | <b>44,115</b>                              | <b>-</b>                       | <b>-</b>                          |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>(42)</b>                        | <b>(135)</b>                     | <b>98,086</b>                              | <b>27,869</b>                  | <b>(107)</b>                      |
| <b>Other financing sources (uses):</b>                               |                                    |                                  |  |                                |                                   |
| Transfers in   | -                                  | -                                | -  | -                              | -                                 |
| Transfers out  | -                                  | -                                | -  | -                              | -                                 |
| <b>Total other financing sources (uses)</b>                          | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                       | <b>-</b>                          |
| <b>Net change in fund balance</b>                                    | <b>(42)</b>                        | <b>(135)</b>                     | <b>98,086</b>                              | <b>27,869</b>                  | <b>(107)</b>                      |
| Fund Balances - Beginning of year                                    | 4,494                              | 14,373                           | 169,752                                    | 7,041                          | 11,330                            |
| Fund Balances - End of year  | <u>\$ 4,452</u>                    | <u>\$ 14,238</u>                 | <u>\$ 267,838</u>                          | <u>\$ 34,910</u>               | <u>\$ 11,223</u>                  |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | Federal D.E.A./<br>Prosecutor Fund<br>4915 | Healthwin<br>4916 | Recorder's<br>Escrow Fund<br>4917 | Public<br>Defender's<br>Fees<br>4919 | Co. Emergency<br>Command Center<br>Control<br>4920 |
|--|--|-------------------|-----------------------------------|--------------------------------------|--|
| Revenue:   |  |                   |                                   |                                      |  |
| Taxes  | \$ -                                       | \$ -              | \$ -                              | \$ -                                 | \$ -   |
| Intergovernmental receipts                                   | -  | -                 | -                                 | -                                    | -  |
| Charges for services   | -  | 104,118           | 1,281,751                         | 37,325                               | -  |
| Fines and forfeitures  | -  | -                 | -                                 | -                                    | -  |
| Investment gains/(losses)                                    | (83)                                       | (9,342)           | (963)                             | (1,558)                              | (5)  |
| Other revenue  | -  | -                 | -                                 | -                                    | -  |
| <b>Total revenues</b>  | <b>(83)</b>                                | <b>94,776</b>     | <b>1,280,788</b>                  | <b>35,767</b>                        | <b>(5)</b>   |
| Expenditures:  |  |                   |                                   |                                      |  |
| Current:   |  |                   |                                   |                                      |  |
| General government   | -  | -                 | 1,278,195                         | 91,729                               | -  |
| Public safety  | -  | -                 | -                                 | -                                    | -  |
| Highways and streets   | -  | -                 | -                                 | -                                    | -  |
| Economic development   | -  | 23,429            | -                                 | -                                    | -  |
| Health and welfare   | -  | -                 | -                                 | -                                    | -  |
| Culture and recreation                                       | -  | -                 | -                                 | -                                    | -  |
| Debt service:  |  |                   |                                   |                                      |  |
| Principal  | -  | -                 | -                                 | -                                    | -  |
| Interest on long-term debt                                   | -  | -                 | -                                 | -                                    | -  |
| Capital outlay   | -  | -                 | -                                 | -                                    | -  |
| <b>Total expenditures</b>                                    | <b>-</b>                                   | <b>23,429</b>     | <b>1,278,195</b>                  | <b>91,729</b>                        | <b>-</b>   |
| Excess (deficiency) of revenues<br>over (under) expenditures | (83)                                       | 71,347            | 2,593                             | (55,962)                             | (5)  |
| Other financing sources (uses):                              |  |                   |                                   |                                      |  |
| Transfers in   | -  | -                 | -                                 | -                                    | -  |
| Transfers out  | -  | -                 | -                                 | -                                    | -  |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>                                   | <b>-</b>          | <b>-</b>                          | <b>-</b>                             | <b>-</b>   |
| <b>Net change in fund balance</b>                            | <b>(83)</b>                                | <b>71,347</b>     | <b>2,593</b>                      | <b>(55,962)</b>                      | <b>(5)</b>   |
| Fund Balances - Beginning of year                            | 8,777                                      | 912,388           | 5,333                             | 231,679                              | 479  |
| Fund Balances - End of year                                  | \$ 8,694                                   | \$ 983,735        | \$ 7,926                          | \$ 175,717                           | \$ 474   |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | Misc. State<br>Monies<br>Trust Fund<br>4924 | Adult<br>Probation<br>Admin Fee<br>4925 | Dispatch<br>Operating<br>4930 | Coroner Non-<br>Reverting<br>Fund<br>4934 | Prosecutor<br>Investigator<br>Interlocal<br>4935 |
|--|---|---|-------------------------------|---|--|
| Revenue:   |   |   |                               |   |  |
| Taxes  | \$ -  | \$ -                                    | \$ 11,428,011                 | \$ -                                      | \$ -   |
| Intergovernmental receipts                                   | -   | -                                       | -                             | -   | 335,626  |
| Charges for services   | -   | 30,360                                  | -                             | -   | -  |
| Fines and forfeitures  | -   | -                                       | -                             | -   | -  |
| Investment gains/(losses)                                    | (10)  | (2,025)                                 | (41,015)                      | (676)                                     | -  |
| Other revenue  | -   | -                                       | 78,716                        | 31,451                                    | -  |
| <b>Total revenues</b>  | <b>(10)</b>                                 | <b>28,335</b>                           | <b>11,465,712</b>             | <b>30,775</b>                             | <b>335,626</b>                                   |
| Expenditures:  |   |   |                               |   |  |
| Current:   |   |   |                               |   |  |
| General government   | -   | -                                       | -                             | -   | 103,145  |
| Public safety  | -   | -                                       | 8,072,977                     | -   | -  |
| Highways and streets   | -   | -                                       | -                             | -   | -  |
| Economic development   | -   | -                                       | -                             | -   | -  |
| Health and welfare   | -   | -                                       | -                             | -   | -  |
| Culture and recreation                                       | -   | -                                       | -                             | -   | -  |
| Debt service:  |   |   |                               |   |  |
| Principal  | -   | -                                       | 2,058,534                     | -   | -  |
| Interest on long-term debt                                   | -   | -                                       | 159,801                       | -   | -  |
| Capital outlay   | -   | -                                       | -                             | -   | -  |
| <b>Total expenditures</b>                                    | <b>-</b>                                    | <b>-</b>                                | <b>10,291,312</b>             | <b>-</b>                                  | <b>103,145</b>                                   |
| Excess (deficiency) of revenues<br>over (under) expenditures | <b>(10)</b>                                 | <b>28,335</b>                           | <b>1,174,400</b>              | <b>30,775</b>                             | <b>232,481</b>                                   |
| Other financing sources (uses):                              |   |   |                               |   |  |
| Transfers in   | -   | -                                       | -                             | -   | -  |
| Transfers out  | -   | -                                       | (686,957)                     | -   | -  |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>                                    | <b>-</b>                                | <b>(686,957)</b>              | <b>-</b>                                  | <b>-</b>   |
| <b>Net change in fund balance</b>                            | <b>(10)</b>                                 | <b>28,335</b>                           | <b>487,443</b>                | <b>30,775</b>                             | <b>232,481</b>                                   |
| Fund Balances - Beginning of year                            | 1,097                                       | 185,134                                 | 3,485,559                     | 42,978                                    | (157,321)  |
| <b>Fund Balances - End of year</b>                           | <b>\$ 1,087</b>                             | <b>\$ 213,469</b>                       | <b>\$ 3,973,002</b>           | <b>\$ 73,753</b>                          | <b>\$ 75,160</b>                                 |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023

|  | Local<br>Ordinance<br>Violations<br>4936 | Sheriff<br>Sex/Offender<br>Fee<br>4937 | Pros. High<br>Tech Crime<br>Unit<br>4941 | State Drug<br>Forfeitures<br>7120 | Pretrial<br>Diversion Fees -<br>Prosecutor<br>7398 |
|--|--|--|--|-----------------------------------|--|
| Revenue:   |  |  |  |                                   |  |
| Taxes  | \$ -                                     | \$ -                                   | \$ -                                     | \$ -                              | \$ -   |
| Intergovernmental receipts                                   | -  | 17,021                                 | 30,000                                   | 51,922                            | -  |
| Charges for services   | -  | -                                      | -  | -                                 | 120,930  |
| Fines and forfeitures  | 52,242                                   | -                                      | -  | -                                 | -  |
| Investment gains/(losses)                                    | (6,804)                                  | (862)                                  | (867)                                    | (1,148)                           | (1,798)  |
| Other revenue  | -  | -                                      | -  | -                                 | -  |
| <b>Total revenues</b>  | <b>45,438</b>                            | <b>16,159</b>                          | <b>29,133</b>                            | <b>50,774</b>                     | <b>119,132</b>                                     |
| Expenditures:  |  |  |  |                                   |  |
| Current:   |  |  |  |                                   |  |
| General government   | -  | -                                      | 195,371                                  | 18,635                            | 108,141  |
| Public safety  | -  | 17,064                                 | -  | -                                 | -  |
| Highways and streets   | -  | -                                      | -  | -                                 | -  |
| Economic development   | -  | -                                      | -  | -                                 | -  |
| Health and welfare   | -  | -                                      | -  | -                                 | -  |
| Culture and recreation                                       | -  | -                                      | -  | -                                 | -  |
| Debt service:  |  |  |  |                                   |  |
| Principal  | -  | -                                      | -  | -                                 | -  |
| Interest on long-term debt                                   | -  | -                                      | -  | -                                 | -  |
| Capital outlay   | -  | -                                      | -  | -                                 | -  |
| <b>Total expenditures</b>                                    | <b>-</b>                                 | <b>17,064</b>                          | <b>195,371</b>                           | <b>18,635</b>                     | <b>108,141</b>                                     |
| Excess (deficiency) of revenues<br>over (under) expenditures | 45,438                                   | (905)                                  | (166,238)                                | 32,139                            | 10,991   |
| Other financing sources (uses):                              |  |  |  |                                   |  |
| Transfers in   | -  | -                                      | -  | -                                 | -  |
| Transfers out  | -  | -                                      | -  | -                                 | -  |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>                                 | <b>-</b>                               | <b>-</b>                                 | <b>-</b>                          | <b>-</b>   |
| <b>Net change in fund balance</b>                            | <b>45,438</b>                            | <b>(905)</b>                           | <b>(166,238)</b>                         | <b>32,139</b>                     | <b>10,991</b>                                      |
| Fund Balances - Beginning of year                            | 673,234                                  | 85,397                                 | 233,925                                  | 88,706                            | 184,752  |
| Fund Balances - End of year                                  | <u>\$ 718,672</u>                        | <u>\$ 84,492</u>                       | <u>\$ 67,687</u>                         | <u>\$ 120,845</u>                 | <u>\$ 195,743</u>                                  |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023

|  | User Fees -<br>Law<br>Enforcement<br>7399 | Prosecutor<br>P.C.A.<br>8099 | Federal<br>Grant Fund<br>8100 | S.T.O.P.<br>Violence Against<br>Women<br>8106 | Victims of<br>Crime Act -<br>Assist<br>8117 |
|--|---|------------------------------|-------------------------------|---|---|
| Revenue:   |   |                              |                               |   |   |
| Taxes  | \$ -                                      | \$ -                         | \$ -                          | \$ -  | \$ -  |
| Intergovernmental receipts                                   | -   | 39,959                       | -                             | 171,286                                       | 87,155                                      |
| Charges for services   | -   | -                            | -                             | -   | -   |
| Fines and forfeitures  | -   | -                            | -                             | -   | -   |
| Investment gains/(losses)                                    | (4,161)                                   | (63)                         | (41)                          | -   | -   |
| Other revenue  | -   | -                            | -                             | -   | -   |
| <b>Total revenues</b>  | <b>(4,161)</b>                            | <b>39,896</b>                | <b>(41)</b>                   | <b>171,286</b>                                | <b>87,155</b>                               |
| Expenditures:  |   |                              |                               |   |   |
| Current:   |   |                              |                               |   |   |
| General government   | -   | 41,818                       | -                             | 174,381                                       | 116,606                                     |
| Public safety  | 10,344                                    | -                            | -                             | -   | -   |
| Highways and streets   | -   | -                            | -                             | -   | -   |
| Economic development   | -   | -                            | -                             | -   | -   |
| Health and welfare   | -   | -                            | -                             | -   | -   |
| Culture and recreation                                       | -   | -                            | -                             | -   | -   |
| Debt service:  |   |                              |                               |   |   |
| Principal  | -   | -                            | -                             | -   | -   |
| Interest on long-term debt                                   | -   | -                            | -                             | -   | -   |
| Capital outlay   | -   | -                            | -                             | -   | -   |
| <b>Total expenditures</b>                                    | <b>10,344</b>                             | <b>41,818</b>                | <b>-</b>                      | <b>174,381</b>                                | <b>116,606</b>                              |
| Excess (deficiency) of revenues<br>over (under) expenditures | <b>(14,505)</b>                           | <b>(1,922)</b>               | <b>(41)</b>                   | <b>(3,095)</b>                                | <b>(29,451)</b>                             |
| Other financing sources (uses):                              |   |                              |                               |   |   |
| Transfers in   | -   | -                            | -                             | -   | -   |
| Transfers out  | -   | -                            | -                             | -   | -   |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>                                  | <b>-</b>                     | <b>-</b>                      | <b>-</b>                                      | <b>-</b>                                    |
| Net change in fund balance                                   | <b>(14,505)</b>                           | <b>(1,922)</b>               | <b>(41)</b>                   | <b>(3,095)</b>                                | <b>(29,451)</b>                             |
| Fund Balances - Beginning of year                            | 450,283                                   | 14,911                       | 4,314                         | 40,823  | 25,317                                      |
| Fund Balances - End of year                                  | <b>\$ 435,778</b>                         | <b>\$ 12,989</b>             | <b>\$ 4,273</b>               | <b>\$ 37,728</b>                              | <b>\$ (4,134)</b>                           |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023

|  | F.I.M.R.<br>Program/SJC<br>Health<br>8129 | Health<br>Immunization<br>CoAg Grant<br>8131 | Cyber Crimes<br>Against<br>Children<br>8133 | Health<br>P.H.E.P.C.A.<br>Grant<br>8134 | Justice<br>Assistance<br>Grant - JAG<br>8137 |
|--|---|--|---|---|--|
| Revenue:   |   |  |   |   |  |
| Taxes  | \$ -                                      | \$ -   | \$ -  | \$ -                                    | \$ 12,241                                    |
| Intergovernmental receipts                                   | -   | 297,852                                      | -   | 22,254                                  | -  |
| Charges for services   | -   | -  | -   | -                                       | -  |
| Fines and forfeitures  | -   | -  | -   | -                                       | -  |
| Investment gains/(losses)                                    | -   | -  | (11)  | -                                       | -  |
| Other revenue  | 16  | -  | -   | -                                       | -  |
| <b>Total revenues</b>  | <b>16</b>                                 | <b>297,852</b>                               | <b>(11)</b>                                 | <b>22,254</b>                           | <b>12,241</b>                                |
| Expenditures:  |   |  |   |   |  |
| Current:   |   |  |   |   |  |
| General government   | -   | -  | -   | -                                       | -  |
| Public safety  | -   | -  | -   | -                                       | -  |
| Highways and streets   | -   | -  | -   | -                                       | -  |
| Economic development   | -   | -  | -   | -                                       | -  |
| Health and welfare   | -   | 238,360                                      | -   | 2,606                                   | -  |
| Culture and recreation                                       | -   | -  | -   | -                                       | -  |
| Debt service:  |   |  |   |   |  |
| Principal  | -   | -  | -   | -                                       | -  |
| Interest on long-term debt                                   | -   | -  | -   | -                                       | -  |
| Capital outlay   | -   | 38,256                                       | -   | -                                       | -  |
| <b>Total expenditures</b>                                    | <b>-</b>                                  | <b>276,616</b>                               | <b>-</b>                                    | <b>2,606</b>                            | <b>-</b>                                     |
| Excess (deficiency) of revenues<br>over (under) expenditures | 16  | 21,236                                       | (11)  | 19,648                                  | 12,241                                       |
| Other financing sources (uses):                              |   |  |   |   |  |
| Transfers in   | -   | -  | -   | -                                       | -  |
| Transfers out  | -   | -  | -   | -                                       | -  |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>                                  | <b>-</b>                                     | <b>-</b>                                    | <b>-</b>                                | <b>-</b>                                     |
| <b>Net change in fund balance</b>                            | <b>16</b>                                 | <b>21,236</b>                                | <b>(11)</b>                                 | <b>19,648</b>                           | <b>12,241</b>                                |
| Fund Balances - Beginning of year                            | (16)                                      | 14,362                                       | 1,155                                       | (8,673)                                 | -  |
| <b>Fund Balances - End of year</b>                           | <b>\$ -</b>                               | <b>\$ 35,598</b>                             | <b>\$ 1,144</b>                             | <b>\$ 10,975</b>                        | <b>\$ 12,241</b>                             |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023

|  | Federal Grants<br>Public Works<br>8138 | Cybercrimes<br>ND Grant<br>8144 | PM Transpo<br>Mobility<br>Grant<br>8146 | Domestic<br>Violence<br>Grant<br>8147 | EMA Fed<br>Foundation<br>Grants<br>8148 |
|--|--|---------------------------------|---|---------------------------------------|---|
| Revenue:   |  |                                 |   |                                       |   |
| Taxes  | \$ -                                   | \$ -                            | \$ -                                    | \$ -                                  | \$ -                                    |
| Intergovernmental receipts                                   | 2,561,849                              | -                               | -                                       | 109,066                               | -                                       |
| Charges for services   | -                                      | -                               | -                                       | -                                     | -                                       |
| Fines and forfeitures  | -                                      | -                               | -                                       | -                                     | -                                       |
| Investment gains/(losses)                                    | -                                      | -                               | -                                       | (1,394)                               | (4)                                     |
| Other revenue  | -                                      | -                               | -                                       | -                                     | -                                       |
| <b>Total revenues</b>  | <b>2,561,849</b>                       | <b>-</b>                        | <b>-</b>                                | <b>107,672</b>                        | <b>(4)</b>                              |
| Expenditures:  |  |                                 |   |                                       |   |
| Current:   |  |                                 |   |                                       |   |
| General government   | -                                      | -                               | -                                       | -                                     | -                                       |
| Public safety  | -                                      | -                               | -                                       | 104,867                               | -                                       |
| Highways and streets   | -                                      | -                               | -                                       | -                                     | -                                       |
| Economic development   | -                                      | -                               | -                                       | -                                     | -                                       |
| Health and welfare   | -                                      | -                               | -                                       | -                                     | -                                       |
| Culture and recreation                                       | -                                      | -                               | -                                       | -                                     | -                                       |
| Debt service:  |  |                                 |   |                                       |   |
| Principal  | -                                      | -                               | -                                       | -                                     | -                                       |
| Interest on long-term debt                                   | -                                      | -                               | -                                       | -                                     | -                                       |
| Capital outlay   | 2,609,072                              | -                               | -                                       | -                                     | -                                       |
| <b>Total expenditures</b>                                    | <b>2,609,072</b>                       | <b>-</b>                        | <b>-</b>                                | <b>104,867</b>                        | <b>-</b>                                |
| Excess (deficiency) of revenues<br>over (under) expenditures | (47,223)                               | -                               | -                                       | 2,805                                 | (4)                                     |
| Other financing sources (uses):                              |  |                                 |   |                                       |   |
| Transfers in   | -                                      | -                               | -                                       | -                                     | -                                       |
| Transfers out  | -                                      | -                               | -                                       | -                                     | -                                       |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>                               | <b>-</b>                        | <b>-</b>                                | <b>-</b>                              | <b>-</b>                                |
| <b>Net change in fund balance</b>                            | <b>(47,223)</b>                        | <b>-</b>                        | <b>-</b>                                | <b>2,805</b>                          | <b>(4)</b>                              |
| Fund Balances - Beginning of year                            | 162,779                                | 19,141                          | 17,944                                  | 144,119                               | 377                                     |
| <b>Fund Balances - End of year</b>                           | <b>\$ 115,556</b>                      | <b>\$ 19,141</b>                | <b>\$ 17,944</b>                        | <b>\$ 146,924</b>                     | <b>\$ 373</b>                           |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | Prosecutor<br>VOCA<br>Supplemental<br>8150 | EMA Multi-<br>Hazard<br>Mitigation<br>Grant<br>8151 | 93.563 Title<br>IV-D<br>Incentive<br>8895 | Title IV-D<br>Pros.<br>Incentive<br>8897 | Title IV-D<br>Clerk<br>Incentive<br>8899 |
|--|--|---|---|--|--|
| Revenue:   |  |   |   |  |  |
| Taxes  | \$ -                                       | \$ -  | \$ -                                      | \$ -                                     | \$ -                                     |
| Intergovernmental receipts                                   | 3,946                                      | 15,490  | 87,939                                    | 132,300                                  | 87,939                                   |
| Charges for services   | -  | -   | -   | 53                                       | -  |
| Fines and forfeitures  | -  | -   | -   | -  | -  |
| Investment gains/(losses)                                    | (1)  | -   | (3,425)                                   | (3,846)                                  | (15,319)                                 |
| Other revenue  | -  | -   | -   | -  | -  |
| <b>Total revenues</b>  | <b>3,945</b>                               | <b>15,490</b>                                       | <b>84,514</b>                             | <b>128,507</b>                           | <b>72,620</b>                            |
| Expenditures:  |  |   |   |  |  |
| Current:   |  |   |   |  |  |
| General government   | 3,844                                      | -   | 130,771                                   | 217,532                                  | 51,497                                   |
| Public safety  | -  | 15,490  | -   | -  | -  |
| Highways and streets   | -  | -   | -   | -  | -  |
| Economic development   | -  | -   | -   | -  | -  |
| Health and welfare   | -  | -   | 16,440                                    | -  | -  |
| Culture and recreation                                       | -  | -   | -   | -  | -  |
| Debt service:  |  |   |   |  |  |
| Principal  | -  | -   | -   | -  | -  |
| Interest on long-term debt                                   | -  | -   | -   | -  | -  |
| Capital outlay   | -  | -   | 401                                       | -  | -  |
| <b>Total expenditures</b>                                    | <b>3,844</b>                               | <b>15,490</b>                                       | <b>147,612</b>                            | <b>217,532</b>                           | <b>51,497</b>                            |
| Excess (deficiency) of revenues<br>over (under) expenditures | 101  | -   | (63,098)                                  | (89,025)                                 | 21,123                                   |
| Other financing sources (uses):                              |  |   |   |  |  |
| Transfers in   | -  | -   | 100,000                                   | -  | -  |
| Transfers out  | -  | -   | -   | -  | (100,000)                                |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>                                   | <b>-</b>  | <b>100,000</b>                            | <b>-</b>                                 | <b>(100,000)</b>                         |
| Net change in fund balance                                   | 101  | -   | 36,902                                    | (89,025)                                 | (78,877)                                 |
| Fund Balances - Beginning of year                            | -  | -   | 315,779                                   | 477,843                                  | 1,688,414                                |
| Fund Balances - End of year                                  | \$ 101                                     | \$ -  | \$ 352,681                                | \$ 388,818                               | \$ 1,609,537                             |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | Police<br>COVID<br>Supp Grant<br>8901 | PM COVID<br>HRSA Relief<br>Phase 3<br>8908 | Emergency<br>Rental Assist<br>(#1)<br>8909 | Health<br>COVID<br>Vaccine<br>Support<br>8911 | VOCA<br>Formula<br>Grant<br>8926 |
|--|---------------------------------------|--|--|---|----------------------------------|
| Revenue:   |                                       |  |  |   |                                  |
| Taxes  | \$ -                                  | \$ -                                       | \$ -                                       | \$ -  | \$ -                             |
| Intergovernmental receipts                                   | -                                     | -  | -  | 128,950                                       | 185,976                          |
| Charges for services   | -                                     | -  | 4,680                                      | -   | -                                |
| Fines and forfeitures  | -                                     | -  | -  | -   | -                                |
|  | (347)                                 | (56)                                       | (43)                                       | (81)  | (477)                            |
| Other revenue  | -                                     | -  | -  | -   | -                                |
| <b>Total revenues</b>  | <b>(347)</b>                          | <b>(56)</b>                                | <b>4,637</b>                               | <b>128,869</b>                                | <b>185,499</b>                   |
| Expenditures:  |                                       |  |  |   |                                  |
| Current:   |                                       |  |  |   |                                  |
| General government   | -                                     | -  | -  | -   | 164,197                          |
| Public safety  | -                                     | -  | -  | -   | -                                |
| Highways and streets   | -                                     | -  | -  | -   | -                                |
| Economic development   | -                                     | -  | -  | -   | -                                |
| Health and welfare   | -                                     | -  | -  | 143,784                                       | -                                |
| Culture and recreation                                       | -                                     | -  | -  | -   | -                                |
| Debt service:  |                                       |  |  |   |                                  |
| Principal  | -                                     | -  | -  | -   | -                                |
| Interest on long-term debt                                   | -                                     | -  | -  | -   | -                                |
| Capital outlay   | -                                     | -  | -  | -   | -                                |
| <b>Total expenditures</b>                                    | <b>-</b>                              | <b>-</b>                                   | <b>-</b>                                   | <b>143,784</b>                                | <b>164,197</b>                   |
| Excess (deficiency) of revenues<br>over (under) expenditures | <b>(347)</b>                          | <b>(56)</b>                                | <b>4,637</b>                               | <b>(14,915)</b>                               | <b>21,302</b>                    |
| Other financing sources (uses):                              |                                       |  |  |   |                                  |
| Transfers in   | -                                     | -  | -  | -   | -                                |
| Transfers out  | -                                     | -  | -  | -   | -                                |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>                              | <b>-</b>                                   | <b>-</b>                                   | <b>-</b>                                      | <b>-</b>                         |
| <b>Net change in fund balance</b>                            | <b>(347)</b>                          | <b>(56)</b>                                | <b>4,637</b>                               | <b>(14,915)</b>                               | <b>21,302</b>                    |
| Fund Balances - Beginning of year                            | 36,840                                | 5,942                                      | -  | 27,472  | 50,421                           |
| Fund Balances - End of year                                  | <b>\$ 36,493</b>                      | <b>\$ 5,886</b>                            | <b>\$ 4,637</b>                            | <b>\$ 12,557</b>                              | <b>\$ 71,723</b>                 |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | Health<br>COVID<br>Vaccinations<br>8928 | FSSA<br>Community<br>Coordination<br>Grant<br>8931 | Emergency<br>Rental Assist<br>#2<br>8951 | Health<br>CHWs<br>COVID<br>Response<br>8952 | Health<br>COVID Crisis<br>CoAg<br>8954 |
|--|---|--|--|---|--|
| Revenue:   |   |  |  |   |  |
| Taxes  | \$ -                                    | \$ -   | \$ -                                     | \$ -  | \$ -                                   |
| Intergovernmental receipts                                   | 386,055                                 | 100,000  | -  | 717,457                                     | -                                      |
| Charges for services   | -                                       | -  | -  | -   | -                                      |
| Fines and forfeitures  | -                                       | -  | -  | -   | -                                      |
| Investment gains/(losses)                                    | -                                       | -  | (95)                                     | -   | (9,258)                                |
| Other revenue  | -                                       | -  | -  | -   | -                                      |
| <b>Total revenues</b>  | <b>386,055</b>                          | <b>100,000</b>                                     | <b>(95)</b>                              | <b>717,457</b>                              | <b>(9,258)</b>                         |
| Expenditures:  |   |  |  |   |  |
| Current:   |   |  |  |   |  |
| General government   | -                                       | -  | -  | -   | -                                      |
| Public safety  | -                                       | 100,000  | -  | -   | -                                      |
| Highways and streets   | -                                       | -  | -  | -   | -                                      |
| Economic development   | -                                       | -  | -  | -   | -                                      |
| Health and welfare   | 389,332                                 | -  | 59,689                                   | 715,981                                     | 108,519                                |
| Culture and recreation                                       | -                                       | -  | -  | -   | -                                      |
| Debt service:  |   |  |  |   |  |
| Principal  | -                                       | -  | -  | -   | -                                      |
| Interest on long-term debt                                   | -                                       | -  | -  | -   | -                                      |
| Capital outlay   | -                                       | -  | -  | -   | -                                      |
| <b>Total expenditures</b>                                    | <b>389,332</b>                          | <b>100,000</b>                                     | <b>59,689</b>                            | <b>715,981</b>                              | <b>108,519</b>                         |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>(3,277)</u>                          | <u>-</u>   | <u>(59,784)</u>                          | <u>1,476</u>                                | <u>(117,777)</u>                       |
| Other financing sources (uses):                              |   |  |  |   |  |
| Transfers in   | -                                       | -  | -  | -   | -                                      |
| Transfers out  | -                                       | -  | -  | -   | -                                      |
| <b>Total other financing sources (uses)</b>                  | <u>-</u>                                | <u>-</u>   | <u>-</u>                                 | <u>-</u>                                    | <u>-</u>                               |
| Net change in fund balance                                   | <u>(3,277)</u>                          | <u>-</u>   | <u>(59,784)</u>                          | <u>1,476</u>                                | <u>(117,777)</u>                       |
| Fund Balances - Beginning of year                            | <u>111,823</u>                          | <u>-</u>   | <u>67,657</u>                            | <u>(15,704)</u>                             | <u>1,074,833</u>                       |
| Fund Balances - End of year                                  | <u>\$ 108,546</u>                       | <u>\$ -</u>  | <u>\$ 7,873</u>                          | <u>\$ (14,228)</u>                          | <u>\$ 957,056</u>                      |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023

|  | Public<br>Defender IV-E<br>8956 | Local Health<br>Services<br>Grant<br>9101 | Drug Free<br>Comm. Council<br>Grant<br>9102 | 2012 Problem<br>Solving Grant<br>9104 | Data Share<br>Initiative<br>Grant<br>9107 |
|--|---------------------------------|---|---|---------------------------------------|---|
| <b>Revenue:</b>  |                                 |   |   |                                       |   |
| Taxes  | \$ -                            | \$ -                                      | \$ -  | \$ -                                  | \$ -                                      |
| Intergovernmental receipts   | 17,044                          | 81,448                                    | 22,771                                      | 9,240                                 | -   |
| Charges for services   | -                               | -   | -   | -                                     | -   |
| Fines and forfeitures  | -                               | -   | -   | -                                     | -   |
| Investment gains/(losses)  | (398)                           | (756)                                     | (64)  | (145)                                 | -   |
| Other revenue  | -                               | -   | -   | -                                     | -   |
| <b>Total revenues</b>  | <b>16,646</b>                   | <b>80,692</b>                             | <b>22,707</b>                               | <b>9,095</b>                          | <b>-</b>                                  |
| <b>Expenditures:</b>   |                                 |   |   |                                       |   |
| <b>Current:</b>  |                                 |   |   |                                       |   |
| General government   | -                               | -   | 18,009                                      | 8,797                                 | -   |
| Public safety  | -                               | -   | -   | -                                     | -   |
| Highways and streets   | -                               | -   | -   | -                                     | -   |
| Economic development   | -                               | -   | -   | -                                     | -   |
| Health and welfare   | -                               | 45,558                                    | -   | -                                     | -   |
| Culture and recreation   | -                               | -   | -   | -                                     | -   |
| <b>Debt service:</b>   |                                 |   |   |                                       |   |
| Principal  | -                               | -   | -   | -                                     | -   |
| Interest on long-term debt   | -                               | -   | -   | -                                     | -   |
| Capital outlay   | -                               | -   | -   | -                                     | -   |
| <b>Total expenditures</b>  | <b>-</b>                        | <b>45,558</b>                             | <b>18,009</b>                               | <b>8,797</b>                          | <b>-</b>                                  |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>16,646</b>                   | <b>35,134</b>                             | <b>4,698</b>                                | <b>298</b>                            | <b>-</b>                                  |
| <b>Other financing sources (uses):</b>                               |                                 |   |   |                                       |   |
| Transfers in   | -                               | -   | -   | -                                     | -   |
| Transfers out  | -                               | -   | -   | -                                     | -   |
| <b>Total other financing sources (uses)</b>                          | <b>-</b>                        | <b>-</b>                                  | <b>-</b>                                    | <b>-</b>                              | <b>-</b>                                  |
| <b>Net change in fund balance</b>                                    | <b>16,646</b>                   | <b>35,134</b>                             | <b>4,698</b>                                | <b>298</b>                            | <b>-</b>                                  |
| <b>Fund Balances - Beginning of year</b>                             | <b>25,494</b>                   | <b>44,827</b>                             | <b>1,867</b>                                | <b>14,988</b>                         | <b>30</b>                                 |
| <b>Fund Balances - End of year</b>                                   | <b>\$ 42,140</b>                | <b>\$ 79,961</b>                          | <b>\$ 6,565</b>                             | <b>\$ 15,286</b>                      | <b>\$ 30</b>                              |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023

|  | Adult Protective<br>Services Grant<br>9108 | Health Trust<br>Fund<br>9111 | Court<br>Interpreter<br>Grant<br>9117 | Polling Place<br>ADA<br>Compliance<br>9118 | D.A.R.E<br>9122  |
|--|--|------------------------------|---------------------------------------|--|------------------|
| Revenue:   |  |                              |                                       |  |                  |
| Taxes  | \$ -                                       | \$ -                         | \$ -                                  | \$ -                                       | \$ -             |
| Intergovernmental receipts                                   | 446,715                                    | 128,058                      | 14,166                                | -  | -                |
| Charges for services   | -  | -                            | 573                                   | -  | -                |
| Fines and forfeitures  | -  | -                            | -                                     | -  | -                |
| Investment gains/(losses)                                    | -  | (3,471)                      | (55)                                  | (2)  | (344)            |
| Other revenue  | -  | -                            | -                                     | -  | 6,305            |
| <b>Total revenues</b>  | <b>446,715</b>                             | <b>124,587</b>               | <b>14,684</b>                         | <b>(2)</b>                                 | <b>5,961</b>     |
| Expenditures:  |  |                              |                                       |  |                  |
| Current:   |  |                              |                                       |  |                  |
| General government   | 450,220                                    | -                            | 14,739                                | -  | -                |
| Public safety  | -  | -                            | -                                     | -  | 13,718           |
| Highways and streets   | -  | -                            | -                                     | -  | -                |
| Economic development   | -  | -                            | -                                     | -  | -                |
| Health and welfare   | -  | 48,311                       | -                                     | -  | -                |
| Culture and recreation                                       | -  | -                            | -                                     | -  | -                |
| Debt service:  |  |                              |                                       |  |                  |
| Principal  | -  | -                            | -                                     | -  | -                |
| Interest on long-term debt                                   | -  | -                            | -                                     | -  | -                |
| Capital outlay   | -  | -                            | -                                     | -  | -                |
| <b>Total expenditures</b>                                    | <b>450,220</b>                             | <b>48,311</b>                | <b>14,739</b>                         | <b>-</b>                                   | <b>13,718</b>    |
| Excess (deficiency) of revenues<br>over (under) expenditures | <b>(3,505)</b>                             | <b>76,276</b>                | <b>(55)</b>                           | <b>(2)</b>                                 | <b>(7,757)</b>   |
| Other financing sources (uses):                              |  |                              |                                       |  |                  |
| Transfers in   | -  | -                            | -                                     | -  | -                |
| Transfers out  | -  | -                            | -                                     | -  | -                |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>                                   | <b>-</b>                     | <b>-</b>                              | <b>-</b>                                   | <b>-</b>         |
| Net change in fund balance                                   | <b>(3,505)</b>                             | <b>76,276</b>                | <b>(55)</b>                           | <b>(2)</b>                                 | <b>(7,757)</b>   |
| Fund Balances - Beginning of year                            | 105,988                                    | 289,823                      | 6,132                                 | 197  | 43,877           |
| Fund Balances - End of year                                  | <b>\$ 102,483</b>                          | <b>\$ 366,099</b>            | <b>\$ 6,077</b>                       | <b>\$ 195</b>                              | <b>\$ 36,120</b> |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | S.U.D.S<br>9123 | Real Services<br>Grant<br>9124 | Community<br>Based<br>Correction-<br>Ducomb<br>9125 | Comm.<br>Transition<br>Program -<br>Ducomb<br>9126 | Project Income-<br>CBC/Ducomb<br>9127 |
|--|-----------------|--------------------------------|---|--|---------------------------------------|
| <b>Revenue:</b>  |                 |                                |   |  |                                       |
| Taxes  | \$ -            | \$ -                           | \$ -  | \$ -   | \$ -                                  |
| Intergovernmental receipts   | -               | 112,500                        | 2,397,662   | 25,500   | 681,609                               |
| Charges for services   | -               | -                              | 1,906   | -  | -                                     |
| Fines and forfeitures  | -               | -                              | -   | -  | -                                     |
| Investment gains/(losses)  | (19)            | (348)                          | (44)  | (20)   | (3,556)                               |
| Other revenue  | -               | -                              | 80  | -  | -                                     |
| <b>Total revenues</b>  | <b>(19)</b>     | <b>112,152</b>                 | <b>2,399,604</b>                                    | <b>25,480</b>                                      | <b>678,053</b>                        |
| <b>Expenditures:</b>   |                 |                                |   |  |                                       |
| <b>Current:</b>  |                 |                                |   |  |                                       |
| General government   | -               | 75,000                         | -   | -  | -                                     |
| Public safety  | -               | -                              | 2,421,543   | 40,493   | 832,987                               |
| Highways and streets   | -               | -                              | -   | -  | -                                     |
| Economic development   | -               | -                              | -   | -  | -                                     |
| Health and welfare   | -               | -                              | -   | -  | -                                     |
| Culture and recreation   | -               | -                              | -   | -  | -                                     |
| <b>Debt service:</b>   |                 |                                |   |  |                                       |
| Principal  | -               | -                              | -   | -  | 63,793                                |
| Interest on long-term debt   | -               | -                              | -   | -  | 2,868                                 |
| Capital outlay   | -               | -                              | -   | -  | 30,581                                |
| <b>Total expenditures</b>  | <b>-</b>        | <b>75,000</b>                  | <b>2,421,543</b>                                    | <b>40,493</b>                                      | <b>930,229</b>                        |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>(19)</b>     | <b>37,152</b>                  | <b>(21,939)</b>                                     | <b>(15,013)</b>                                    | <b>(252,176)</b>                      |
| <b>Other financing sources (uses):</b>                               |                 |                                |   |  |                                       |
| Transfers in   | -               | -                              | -   | -  | -                                     |
| Transfers out  | -               | -                              | -   | -  | -                                     |
| <b>Total other financing sources (uses)</b>                          | <b>-</b>        | <b>-</b>                       | <b>-</b>  | <b>-</b>   | <b>-</b>                              |
| <b>Net change in fund balance</b>                                    | <b>(19)</b>     | <b>37,152</b>                  | <b>(21,939)</b>                                     | <b>(15,013)</b>                                    | <b>(252,176)</b>                      |
| <b>Fund Balances - Beginning of year</b>                             | <b>1,974</b>    | <b>-</b>                       | <b>(67,947)</b>                                     | <b>19,403</b>                                      | <b>604,694</b>                        |
| <b>Fund Balances - End of year</b>                                   | <b>\$ 1,955</b> | <b>\$ 37,152</b>               | <b>\$ (89,886)</b>                                  | <b>\$ 4,390</b>                                    | <b>\$ 352,518</b>                     |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | JJC- DOC<br>Grant (CBC)<br>9129 | JJC- Project<br>Income<br>(CTP)<br>9130 | CASA<br>Capacity<br>Building<br>Grant<br>9133 | Big Box<br>Appeals<br>Fund<br>9135 | Veterans<br>Court Grant<br>9137 |
|--|---------------------------------|---|---|------------------------------------|---------------------------------|
| <b>Revenue:</b>  |                                 |   |   |                                    |                                 |
| Taxes  | \$ -                            | \$ -                                    | \$ -  | \$ -                               | \$ -                            |
| Intergovernmental receipts   | 121,962                         | -                                       | -   | -                                  | -                               |
| Charges for services   | -                               | -                                       | -   | -                                  | -                               |
| Fines and forfeitures  | -                               | -                                       | -   | -                                  | -                               |
| Investment gains/(losses)  | (850)                           | (270)                                   | (95)  | (627)                              | (23)                            |
| Other revenue  | -                               | 15,310                                  | -   | -                                  | 450                             |
| <b>Total revenues</b>  | <b>121,112</b>                  | <b>15,040</b>                           | <b>(95)</b>                                   | <b>(627)</b>                       | <b>427</b>                      |
| <b>Expenditures:</b>   |                                 |   |   |                                    |                                 |
| <b>Current:</b>  |                                 |   |   |                                    |                                 |
| General government   | -                               | -                                       | 54,114  | 6,000                              | -                               |
| Public safety  | 81,454                          | 25,956                                  | -   | -                                  | -                               |
| Highways and streets   | -                               | -                                       | -   | -                                  | -                               |
| Economic development   | -                               | -                                       | -   | -                                  | -                               |
| Health and welfare   | -                               | -                                       | -   | -                                  | -                               |
| Culture and recreation   | -                               | -                                       | -   | -                                  | -                               |
| <b>Debt service:</b>   |                                 |   |   |                                    |                                 |
| Principal  | -                               | -                                       | -   | -                                  | -                               |
| Interest on long-term debt   | -                               | -                                       | -   | -                                  | -                               |
| Capital outlay   | -                               | -                                       | -   | -                                  | -                               |
| <b>Total expenditures</b>  | <b>81,454</b>                   | <b>25,956</b>                           | <b>54,114</b>                                 | <b>6,000</b>                       | <b>-</b>                        |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>39,658</b>                   | <b>(10,916)</b>                         | <b>(54,209)</b>                               | <b>(6,627)</b>                     | <b>427</b>                      |
| <b>Other financing sources (uses):</b>                               |                                 |   |   |                                    |                                 |
| Transfers in   | -                               | -                                       | -   | -                                  | -                               |
| Transfers out  | -                               | -                                       | -   | -                                  | -                               |
| <b>Total other financing sources (uses)</b>                          | <b>-</b>                        | <b>-</b>                                | <b>-</b>                                      | <b>-</b>                           | <b>-</b>                        |
| <b>Net change in fund balance</b>                                    | <b>39,658</b>                   | <b>(10,916)</b>                         | <b>(54,209)</b>                               | <b>(6,627)</b>                     | <b>427</b>                      |
| <b>Fund Balances - Beginning of year</b>                             | <b>50,232</b>                   | <b>35,154</b>                           | <b>61,461</b>                                 | <b>72,550</b>                      | <b>2,021</b>                    |
| <b>Fund Balances - End of year</b>                                   | <b>\$ 89,890</b>                | <b>\$ 24,238</b>                        | <b>\$ 7,252</b>                               | <b>\$ 65,923</b>                   | <b>\$ 2,448</b>                 |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | Prosecutor/<br>IDOC<br>Pretrial FY17<br>9139 | Adult<br>Probation<br>IDOC<br>Pretrial<br>9141/9174 | Pretrial<br>Services-<br>Adult<br>Probation<br>9143 | 2018 Family<br>Court<br>Project/ JJC<br>9147 | Discretionary<br>Grant/JJC<br>9148 |
|--|--|---|---|--|------------------------------------|
| <b>Revenue:</b>  |  |   |   |  |                                    |
| Taxes  | \$ -   | \$ -  | \$ -  | \$ -   | \$ -                               |
| Intergovernmental receipts   | 111,103                                      | 233,002   | 146,391   | -  | -                                  |
| Charges for services   | -  | -   | -   | -  | -                                  |
| Fines and forfeitures  | -  | -   | -   | -  | -                                  |
| Investment gains/(losses)  | (328)  | (238)   | (182)   | (19)   | (18)                               |
| Other revenue  | -  | -   | -   | -  | -                                  |
| <b>Total revenues</b>  | <b>110,775</b>                               | <b>232,764</b>                                      | <b>146,209</b>                                      | <b>(19)</b>                                  | <b>(18)</b>                        |
| <b>Expenditures:</b>   |  |   |   |  |                                    |
| <b>Current:</b>  |  |   |   |  |                                    |
| General government   | 102,337                                      | 227,545   | 138,701   | -  | -                                  |
| Public safety  | -  | -   | -   | -  | -                                  |
| Highways and streets   | -  | -   | -   | -  | -                                  |
| Economic development   | -  | -   | -   | -  | -                                  |
| Health and welfare   | -  | -   | -   | -  | -                                  |
| Culture and recreation   | -  | -   | -   | -  | -                                  |
| <b>Debt service:</b>   |  |   |   |  |                                    |
| Principal  | -  | -   | -   | -  | -                                  |
| Interest on long-term debt   | -  | -   | -   | -  | -                                  |
| Capital outlay   | -  | -   | -   | -  | -                                  |
| <b>Total expenditures</b>  | <b>102,337</b>                               | <b>227,545</b>                                      | <b>138,701</b>                                      | <b>-</b>                                     | <b>-</b>                           |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>8,438</b>                                 | <b>5,219</b>  | <b>7,508</b>  | <b>(19)</b>                                  | <b>(18)</b>                        |
| <b>Other financing sources (uses):</b>                               |  |   |   |  |                                    |
| Transfers in   | -  | -   | -   | -  | -                                  |
| Transfers out  | -  | -   | -   | -  | -                                  |
| <b>Total other financing sources (uses)</b>                          | <b>-</b>                                     | <b>-</b>  | <b>-</b>  | <b>-</b>                                     | <b>-</b>                           |
| <b>Net change in fund balance</b>                                    | <b>8,438</b>                                 | <b>5,219</b>  | <b>7,508</b>  | <b>(19)</b>                                  | <b>(18)</b>                        |
| <b>Fund Balances - Beginning of year</b>                             | <b>21,751</b>                                | <b>16,969</b>                                       | <b>6,104</b>  | <b>2,053</b>                                 | <b>1,905</b>                       |
| <b>Fund Balances - End of year</b>                                   | <b>\$ 30,189</b>                             | <b>\$ 22,188</b>                                    | <b>\$ 13,612</b>                                    | <b>\$ 2,034</b>                              | <b>\$ 1,887</b>                    |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023

|  | CASA Triage<br>Tool Pilot<br>9154 | Justice<br>Additions<br>Resp<br>9156 | Court<br>Security<br>Grant<br>9157 | Health<br>Vector<br>Program<br>9158 | 2020 Family<br>Recovery<br>Court Grant<br>9159 |
|--|-----------------------------------|--------------------------------------|------------------------------------|-------------------------------------|--|
| Revenue:   |                                   |                                      |                                    |                                     |  |
| Taxes  | \$ -                              | \$ -                                 | \$ -                               | \$ -                                | \$ -   |
| Intergovernmental receipts                                   | -                                 | 20,000                               | -                                  | -                                   | 17,625   |
| Charges for services   | -                                 | -                                    | -                                  | -                                   | -  |
| Fines and forfeitures  | -                                 | -                                    | -                                  | -                                   | -  |
| Investment gains/(losses)                                    | -                                 | (93)                                 | (8)                                | -                                   | (164)  |
| Other revenue  | 9                                 | -                                    | -                                  | -                                   | -  |
| <b>Total revenues</b>  | <b>9</b>                          | <b>19,907</b>                        | <b>(8)</b>                         | <b>-</b>                            | <b>17,461</b>                                  |
| Expenditures:  |                                   |                                      |                                    |                                     |  |
| Current:   |                                   |                                      |                                    |                                     |  |
| General government   | -                                 | 40,000                               | -                                  | -                                   | 27,026   |
| Public safety  | -                                 | -                                    | -                                  | -                                   | -  |
| Highways and streets   | -                                 | -                                    | -                                  | -                                   | -  |
| Economic development   | -                                 | -                                    | -                                  | -                                   | -  |
| Health and welfare   | -                                 | -                                    | -                                  | 11,768                              | -  |
| Culture and recreation                                       | -                                 | -                                    | -                                  | -                                   | -  |
| Debt service:  |                                   |                                      |                                    |                                     |  |
| Principal  | -                                 | -                                    | -                                  | -                                   | -  |
| Interest on long-term debt                                   | -                                 | -                                    | -                                  | -                                   | -  |
| Capital outlay   | -                                 | -                                    | -                                  | -                                   | -  |
| <b>Total expenditures</b>                                    | <b>-</b>                          | <b>40,000</b>                        | <b>-</b>                           | <b>11,768</b>                       | <b>27,026</b>                                  |
| Excess (deficiency) of revenues<br>over (under) expenditures | 9                                 | (20,093)                             | (8)                                | (11,768)                            | (9,565)  |
| Other financing sources (uses):                              |                                   |                                      |                                    |                                     |  |
| Transfers in   | -                                 | -                                    | -                                  | -                                   | -  |
| Transfers out  | -                                 | -                                    | -                                  | -                                   | -  |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>                          | <b>-</b>                             | <b>-</b>                           | <b>-</b>                            | <b>-</b>                                       |
| <b>Net change in fund balance</b>                            | <b>9</b>                          | <b>(20,093)</b>                      | <b>(8)</b>                         | <b>(11,768)</b>                     | <b>(9,565)</b>                                 |
| Fund Balances - Beginning of year                            | (9)                               | 29,274                               | 812                                | 11,768                              | 25,163   |
| <b>Fund Balances - End of year</b>                           | <b>\$ -</b>                       | <b>\$ 9,181</b>                      | <b>\$ 804</b>                      | <b>\$ -</b>                         | <b>\$ 15,598</b>                               |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023

|  | Health<br>National<br>Birth Equity<br>9162 | JJC DOC<br>Grant (CBC)<br>9163 | Beacon<br>Safety PIN<br>Grant<br>9166 | Health Safety<br>PIN Grant<br>9168 | Health CHW<br>Safety PIN<br>9169 |
|--|--|--------------------------------|---------------------------------------|------------------------------------|----------------------------------|
| Revenue:   |  |                                |                                       |                                    |                                  |
| Taxes  | \$ -                                       | \$ -                           | \$ -                                  | \$ -                               | \$ -                             |
| Intergovernmental receipts                                   | -  | 156,809                        | 2,399                                 | 43,337                             | 120,550                          |
| Charges for services   | -  | -                              | -                                     | -                                  | -                                |
| Fines and forfeitures  | -  | -                              | -                                     | -                                  | -                                |
| Investment gains/(losses)                                    | -  | (876)                          | -                                     | -                                  | -                                |
| Other revenue  | -  | -                              | -                                     | -                                  | -                                |
| <b>Total revenues</b>  | <b>-</b>                                   | <b>155,933</b>                 | <b>2,399</b>                          | <b>43,337</b>                      | <b>120,550</b>                   |
| Expenditures:  |  |                                |                                       |                                    |                                  |
| Current:   |  |                                |                                       |                                    |                                  |
| General government   | -  | -                              | -                                     | -                                  | -                                |
| Public safety  | -  | 82,391                         | -                                     | -                                  | -                                |
| Highways and streets   | -  | -                              | -                                     | -                                  | -                                |
| Economic development   | -  | -                              | -                                     | -                                  | -                                |
| Health and welfare   | 4,934                                      | -                              | 2,399                                 | 39,751                             | 101,263                          |
| Culture and recreation                                       | -  | -                              | -                                     | -                                  | -                                |
| Debt service:  |  |                                |                                       |                                    |                                  |
| Principal  | -  | -                              | -                                     | -                                  | -                                |
| Interest on long-term debt                                   | -  | -                              | -                                     | -                                  | -                                |
| Capital outlay   | -  | -                              | -                                     | -                                  | -                                |
| <b>Total expenditures</b>                                    | <b>4,934</b>                               | <b>82,391</b>                  | <b>2,399</b>                          | <b>39,751</b>                      | <b>101,263</b>                   |
| Excess (deficiency) of revenues<br>over (under) expenditures | (4,934)                                    | 73,542                         | -                                     | 3,586                              | 19,287                           |
| Other financing sources (uses):                              |  |                                |                                       |                                    |                                  |
| Transfers in   | -  | -                              | -                                     | -                                  | -                                |
| Transfers out  | -  | -                              | -                                     | -                                  | -                                |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>                                   | <b>-</b>                       | <b>-</b>                              | <b>-</b>                           | <b>-</b>                         |
| <b>Net change in fund balance</b>                            | <b>(4,934)</b>                             | <b>73,542</b>                  | <b>-</b>                              | <b>3,586</b>                       | <b>19,287</b>                    |
| Fund Balances - Beginning of year                            | 4,934                                      | 15,507                         | -                                     | 15                                 | (3,534)                          |
| Fund Balances - End of year                                  | \$ -                                       | \$ 89,049                      | \$ -                                  | \$ 3,601                           | \$ 15,753                        |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | LJRAC<br>Community<br>Coordination<br>9171 | Health<br>NACCHO<br>SPACECAT<br>9172 | Health Drug<br>Disposal<br>9173 | Health<br>NACCHO<br>ACE's<br>9175 | CASA VOCA<br>Supplemental<br>9176 |
|--|--|--------------------------------------|---------------------------------|-----------------------------------|-----------------------------------|
| Revenue:   |  |                                      |                                 |                                   |                                   |
| Taxes  | \$ -                                       | \$ -                                 | \$ -                            | \$ -                              | \$ -                              |
| Intergovernmental receipts                                   | 1,000                                      | 100,000                              | -                               | 54,967                            | 23,982                            |
| Charges for services   | -  | -                                    | 99,925                          | -                                 | -                                 |
| Fines and forfeitures  | -  | -                                    | -                               | -                                 | -                                 |
| Investment gains/(losses)                                    | (46)                                       | (479)                                | -                               | -                                 | (111)                             |
| Other revenue  | -  | -                                    | -                               | -                                 | -                                 |
| <b>Total revenues</b>  | <b>954</b>                                 | <b>99,521</b>                        | <b>99,925</b>                   | <b>54,967</b>                     | <b>23,871</b>                     |
| Expenditures:  |  |                                      |                                 |                                   |                                   |
| Current:   |  |                                      |                                 |                                   |                                   |
| General government   | 52,742                                     | -                                    | -                               | -                                 | 11,991                            |
| Public safety  | -  | -                                    | -                               | -                                 | -                                 |
| Highways and streets   | -  | -                                    | -                               | -                                 | -                                 |
| Economic development   | -  | -                                    | -                               | -                                 | -                                 |
| Health and welfare   | -  | 48,492                               | 99,925                          | 54,967                            | -                                 |
| Culture and recreation                                       | -  | -                                    | -                               | -                                 | -                                 |
| Debt service:  |  |                                      |                                 |                                   |                                   |
| Principal  | -  | -                                    | -                               | -                                 | -                                 |
| Interest on long-term debt                                   | -  | -                                    | -                               | -                                 | -                                 |
| Capital outlay   | -  | -                                    | -                               | -                                 | -                                 |
| <b>Total expenditures</b>                                    | <b>52,742</b>                              | <b>48,492</b>                        | <b>99,925</b>                   | <b>54,967</b>                     | <b>11,991</b>                     |
| Excess (deficiency) of revenues<br>over (under) expenditures | (51,788)                                   | 51,029                               | -                               | -                                 | 11,880                            |
| Other financing sources (uses):                              |  |                                      |                                 |                                   |                                   |
| Transfers in   | -  | -                                    | -                               | -                                 | -                                 |
| Transfers out  | -  | -                                    | -                               | -                                 | -                                 |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>                                   | <b>-</b>                             | <b>-</b>                        | <b>-</b>                          | <b>-</b>                          |
| Net change in fund balance                                   | (51,788)                                   | 51,029                               | -                               | -                                 | 11,880                            |
| Fund Balances - Beginning of year                            | 55,967                                     | -                                    | -                               | -                                 | -                                 |
| Fund Balances - End of year                                  | <u>\$ 4,179</u>                            | <u>\$ 51,029</u>                     | <u>\$ -</u>                     | <u>\$ -</u>                       | <u>\$ 11,880</u>                  |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | LARE Program  |               |
|--|---------------|---------------|
|  | Grant<br>9184 | Total         |
| Revenue:   |               |               |
| Taxes  | \$ -          | \$ 18,416,632 |
| Intergovernmental receipts                                   | 100,000       | 22,919,627    |
| Charges for services   | -             | 9,951,764     |
| Fines and forfeitures  | -             | 846,037       |
| Investment gains/(losses)                                    | -             | (344,942)     |
| Other revenue  | -             | 562,565       |
|  | 100,000       | 52,351,683    |
| Expenditures:  |               |               |
| Current:   |               |               |
| General government   | -             | 7,496,119     |
| Public safety  | -             | 15,006,848    |
| Highways and streets   | -             | 5,338,863     |
| Economic development   | -             | 493,896       |
| Health and welfare   | -             | 10,125,950    |
| Culture and recreation                                       | -             | 2,417,598     |
| Debt service:  |               |               |
| Principal  | -             | 2,183,066     |
| Interest on long-term debt                                   | -             | 173,892       |
| Capital outlay   | -             | 5,665,395     |
|  | -             | 48,901,627    |
| Excess (deficiency) of revenues<br>over (under) expenditures | 100,000       | 3,450,056     |
| Other financing sources (uses):                              |               |               |
| Transfers in   | -             | 100,000       |
| Transfers out  | -             | (1,355,292)   |
|  | -             | (1,255,292)   |
| Net change in fund balance                                   | 100,000       | 2,194,764     |
| Fund Balances - Beginning of year                            | -             | 39,544,361    |
| Fund Balances - End of year                                  | \$ 100,000    | 41,739,125    |

COMBINING BALANCE SHEET  
NON-MAJOR CAPITAL PROJECTS FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>  | 2021 Ducomb<br>US Bank<br>Escrow<br>0030 | GO Highway<br>Bond Issuance<br>Fees<br>0032 | JP Morgan IPG<br>Equipment<br>0033 | Cumulative<br>Bridge<br>1135 | Cumulative<br>Capital<br>Development<br>1138 |
|--|--|---|------------------------------------|------------------------------|--|
| Cash and cash equivalents  | \$ 20,334                                | \$ -  | \$ 1,016,267                       | \$ 1,931,820                 | \$ 1,184,844                                 |
| Investments  | -  | -   | -                                  | 407,922                      | 228,835                                      |
| Receivables (net of allowances):   |  |   |                                    |                              |  |
| Taxes  | -  | -   | -                                  | 1,040,917                    | 3,648,629                                    |
| Accounts   | -  | -   | -                                  | -                            | -  |
| Prepaid expenses   | -  | -   | -                                  | -                            | 169,537                                      |
| Inventory  | -  | -   | -                                  | -                            | -  |
| Assets held for resale   | -  | -   | -                                  | -                            | -  |
| <br>Total assets   | <br><u>\$ 20,334</u>                     | <br><u>\$ -</u>                             | <br><u>\$ 1,016,267</u>            | <br><u>\$ 3,380,659</u>      | <br><u>\$ 5,231,845</u>                      |
| <br><u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |  |   |                                    |                              |  |
| Liabilities:   |  |   |                                    |                              |  |
| Accounts payable   | \$ -                                     | \$ -  | \$ -                               | \$ 2,258                     | \$ 188,119                                   |
| <br>Total liabilities  | <br><u>\$ -</u>                          | <br><u>\$ -</u>                             | <br><u>\$ -</u>                    | <br><u>\$ 2,258</u>          | <br><u>\$ 188,119</u>                        |
| Deferred inflows of resources:   |  |   |                                    |                              |  |
| Property taxes   | \$ -                                     | \$ -  | \$ -                               | \$ 1,035,651                 | \$ 3,630,172                                 |
| License excise tax   | -  | -   | -                                  | 5,266                        | 18,457                                       |
| <br>Total deferred inflows of resources                                      | <br><u>\$ -</u>                          | <br><u>\$ -</u>                             | <br><u>\$ -</u>                    | <br><u>\$ 1,040,917</u>      | <br><u>\$ 3,648,629</u>                      |
| Fund balances:   |  |   |                                    |                              |  |
| Nonspendable   | \$ -                                     | \$ -  | \$ -                               | \$ -                         | \$ 169,537                                   |
| Restricted   | 20,334                                   | -   | 1,016,267                          | 2,337,484                    | 1,225,560                                    |
| <br>Total fund balances  | <br><u>\$ 20,334</u>                     | <br><u>\$ -</u>                             | <br><u>\$ 1,016,267</u>            | <br><u>\$ 2,337,484</u>      | <br><u>\$ 1,395,097</u>                      |
| <br>Total liabilities, deferred inflows of<br>resources, and fund balances   | <br><u>\$ 20,334</u>                     | <br><u>\$ -</u>                             | <br><u>\$ 1,016,267</u>            | <br><u>\$ 3,380,659</u>      | <br><u>\$ 5,231,845</u>                      |

COMBINING BALANCE SHEET  
NON-MAJOR CAPITAL PROJECTS FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>  | Local Roads<br>and Streets<br>1169 | Major<br>Cumulative<br>Bridge<br>1171 | Local Major<br>Moves<br>Construction<br>1172 | Park &<br>Recreation<br>Capital<br>1178 | HAVA 102<br>1215  |
|--|------------------------------------|---------------------------------------|--|---|-------------------|
| Cash and cash equivalents  | \$ 3,772,952                       | \$ 7,306,178                          | \$ 116,331                                   | \$ 112,451                              | \$ 262            |
| Investments  | 824,435                            | 1,544,913                             | 25,789                                       | 24,476                                  | 57                |
| Receivables (net of allowances):   |                                    |                                       |  |   |                   |
| Taxes  | -                                  | 3,648,629                             | -  | -                                       | -                 |
| Accounts   | 546,201                            | -                                     | -  | 488                                     | -                 |
| Prepaid expenses   | -                                  | -                                     | -  | -                                       | -                 |
| Inventory  | 33,742                             | -                                     | -  | -                                       | -                 |
| Assets held for resale   | -                                  | -                                     | -  | -                                       | -                 |
| <br>Total assets   | <br><u>\$ 5,177,330</u>            | <br><u>\$ 12,499,720</u>              | <br><u>\$ 142,120</u>                        | <br><u>\$ 137,415</u>                   | <br><u>\$ 319</u> |
| <br><u>Liabilities, deferred inflows of resources, and fund balances</u> |                                    |                                       |  |   |                   |
| Liabilities:   |                                    |                                       |  |   |                   |
| Accounts payable   | \$ 73,227                          | \$ 59,920                             | \$ 4,705                                     | \$ -                                    | \$ -              |
| <br>Total liabilities  | <br><u>\$ 73,227</u>               | <br><u>\$ 59,920</u>                  | <br><u>\$ 4,705</u>                          | <br><u>\$ -</u>                         | <br><u>\$ -</u>   |
| Deferred inflows of resources:   |                                    |                                       |  |   |                   |
| Property taxes   | \$ -                               | \$ 3,630,172                          | \$ -   | \$ -                                    | \$ -              |
| License excise tax   | -                                  | 18,457                                | -  | -                                       | -                 |
| <br>Total deferred inflows of resources                                  | <br><u>\$ -</u>                    | <br><u>\$ 3,648,629</u>               | <br><u>\$ -</u>                              | <br><u>\$ -</u>                         | <br><u>\$ -</u>   |
| Fund balances:   |                                    |                                       |  |   |                   |
| Nonspendable   | \$ 33,742                          | \$ -                                  | \$ -   | \$ -                                    | \$ -              |
| Restricted   | 5,070,361                          | 8,791,171                             | 137,415                                      | 137,415                                 | 319               |
| <br>Total fund balances  | <br><u>\$ 5,104,103</u>            | <br><u>\$ 8,791,171</u>               | <br><u>\$ 137,415</u>                        | <br><u>\$ 137,415</u>                   | <br><u>\$ 319</u> |
| <br>Total liabilities, deferred inflows of resources, and fund balances  | <br><u>\$ 5,177,330</u>            | <br><u>\$ 12,499,720</u>              | <br><u>\$ 142,120</u>                        | <br><u>\$ 137,415</u>                   | <br><u>\$ 319</u> |

COMBINING BALANCE SHEET  
NON-MAJOR CAPITAL PROJECTS FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>  | LOIT Special<br>Distribution<br>1229 | Drainage<br>Maintenance<br>2700 | Wyatt<br>Economic Dev<br>Area #1<br>4300 | New Carlisle<br>Development<br>AA#2<br>4301 | New Carlisle<br>Development<br>AA#1<br>4302 |
|--|--------------------------------------|---------------------------------|--|---|---|
| Cash and cash equivalents  | \$ 43,527                            | \$ 1,701,542                    | \$ 293,275                               | \$ 1,741,304                                | \$ 3,381,444                                |
| Investments  | 9,267                                | 367,715                         | 63,429                                   | 384,562                                     | 731,521                                     |
| Receivables (net of allowances):   |                                      |                                 |  |   |   |
| Taxes  | -                                    | -                               | -  | -   | 206,917                                     |
| Accounts   | -                                    | -                               | -  | -   | -   |
| Prepaid expenses   | -                                    | -                               | -  | -   | -   |
| Inventory  | -                                    | -                               | -  | -   | -   |
| Assets held for resale   | -                                    | -                               | -  | 1,087,330                                   | 663,524                                     |
| <br>Total assets   | <br><u>\$ 52,794</u>                 | <br><u>\$ 2,069,257</u>         | <br><u>\$ 356,704</u>                    | <br><u>\$ 3,213,196</u>                     | <br><u>\$ 4,983,406</u>                     |
| <br><u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |                                      |                                 |  |   |   |
| Liabilities:   |                                      |                                 |  |   |   |
| Accounts payable   | \$ -                                 | \$ 73,364                       | \$ -                                     | \$ 917,783                                  | \$ 370,267                                  |
| <br>Total liabilities  | <br><u>\$ -</u>                      | <br><u>\$ 73,364</u>            | <br><u>\$ -</u>                          | <br><u>\$ 917,783</u>                       | <br><u>\$ 370,267</u>                       |
| Deferred inflows of resources:   |                                      |                                 |  |   |   |
| Property taxes   | \$ -                                 | \$ -                            | \$ -                                     | \$ -  | \$ 206,917                                  |
| License excise tax   | -                                    | -                               | -  | -   | -   |
| <br>Total deferred inflows of resources                                      | <br><u>\$ -</u>                      | <br><u>\$ -</u>                 | <br><u>\$ -</u>                          | <br><u>\$ -</u>                             | <br><u>\$ 206,917</u>                       |
| Fund balances:   |                                      |                                 |  |   |   |
| Nonspendable   | \$ -                                 | \$ -                            | \$ -                                     | \$ 1,087,330                                | \$ 663,524                                  |
| Restricted   | 52,794                               | 1,995,893                       | 356,704                                  | 1,208,083                                   | 3,742,698                                   |
| <br>Total fund balances  | <br><u>\$ 52,794</u>                 | <br><u>\$ 1,995,893</u>         | <br><u>\$ 356,704</u>                    | <br><u>\$ 2,295,413</u>                     | <br><u>\$ 4,406,222</u>                     |
| <br>Total liabilities, deferred inflows of<br>resources, and fund balances   | <br><u>\$ 52,794</u>                 | <br><u>\$ 2,069,257</u>         | <br><u>\$ 356,704</u>                    | <br><u>\$ 3,213,196</u>                     | <br><u>\$ 4,983,406</u>                     |

COMBINING BALANCE SHEET  
NON-MAJOR CAPITAL PROJECTS FUNDS  
DECEMBER 31, 2023

|   | Capital Fund -<br>Special Tax<br>Distribution Bond<br>2016<br>4303 | GM Project Flex<br>Fund<br>4306 | Redev.<br>Commission<br>General Fund<br>4403 | 2022 GO<br>Highway Bond<br>Cap<br>4606 | Highway Garage<br>Capital Project<br>4801 |
|---|--|---------------------------------|--|--|---|
| <u>Assets</u>   |  |                                 |  |  |   |
| Cash and cash equivalents   | \$ -   | \$ 816,807                      | \$ 446,097                                   | \$ 4,373,268                           | \$ 1,367,989                              |
| Investments   | -  | 173,900                         | 96,130                                       | 946,952                                | 291,247                                   |
| Receivables (net of allowances):  |  |                                 |  |  |   |
| Taxes   | -  | -                               | -  | -                                      | -   |
| Accounts  | -  | -                               | -  | -                                      | -   |
| Prepaid expenses  | -  | -                               | -  | -                                      | -   |
| Inventory   | -  | -                               | -  | -                                      | -   |
| Assets held for resale  | 3,241,125  | -                               | 1,342  | -                                      | -   |
| <br>Total assets  | <u>\$ 3,241,125</u>  | <u>\$ 990,707</u>               | <u>\$ 543,569</u>                            | <u>\$ 5,320,220</u>                    | <u>\$ 1,659,236</u>                       |
| <u>Liabilities, deferred inflows of resources, and fund balances</u>    |  |                                 |  |  |   |
| Liabilities:  |  |                                 |  |  |   |
| Accounts payable  | \$ -   | \$ -                            | \$ 51,171                                    | \$ 6,335                               | \$ -                                      |
| <br>Total liabilities   | <u>\$ -</u>  | <u>\$ -</u>                     | <u>\$ 51,171</u>                             | <u>\$ 6,335</u>                        | <u>\$ -</u>                               |
| Deferred inflows of resources:  |  |                                 |  |  |   |
| Property taxes  | \$ -   | \$ -                            | \$ -   | \$ -                                   | \$ -                                      |
| License excise tax  | -  | -                               | -  | -                                      | -   |
| <br>Total deferred inflows of resources                                 | <u>\$ -</u>  | <u>\$ -</u>                     | <u>\$ -</u>                                  | <u>\$ -</u>                            | <u>\$ -</u>                               |
| Fund balances:  |  |                                 |  |  |   |
| Nonspendable  | \$ 3,241,125   | \$ -                            | \$ 1,342                                     | \$ -                                   | \$ -                                      |
| Restricted  | -  | 990,707                         | 491,056                                      | 5,313,885                              | 1,659,236                                 |
| <br>Total fund balances   | <u>\$ 3,241,125</u>  | <u>\$ 990,707</u>               | <u>\$ 492,398</u>                            | <u>\$ 5,313,885</u>                    | <u>\$ 1,659,236</u>                       |
| <br>Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 3,241,125</u>  | <u>\$ 990,707</u>               | <u>\$ 543,569</u>                            | <u>\$ 5,320,220</u>                    | <u>\$ 1,659,236</u>                       |

COMBINING BALANCE SHEET  
NON-MAJOR CAPITAL PROJECTS FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>  | Local Highway<br>User Tax<br>Projects<br>4923 | Total         |
|--|---|---------------|
| Cash and cash equivalents  | \$ 1,728,942                                  | \$ 31,355,634 |
| Investments  | 376,128                                       | 6,497,278     |
| Receivables (net of allowances):   |   |               |
| Taxes  | -   | 8,545,092     |
| Accounts   | 363,091                                       | 909,780       |
| Prepaid expenses   | -   | 169,537       |
| Inventory  | -   | 33,742        |
| Assets held for resale   | -   | 4,993,321     |
|  | \$ 2,468,161                                  | \$ 52,504,384 |
| <br>   |   |               |
| <u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |   |               |
| <br>   |   |               |
| Liabilities:   |   |               |
| Accounts payable   | \$ -  | \$ 1,747,149  |
| Total liabilities  | \$ -  | \$ 1,747,149  |
| <br>   |   |               |
| Deferred inflows of resources:   |   |               |
| Property taxes   | \$ -  | \$ 8,502,912  |
| License excise tax   | -   | 42,180        |
| Total deferred inflows of resources                                      | \$ -  | \$ 8,545,092  |
| <br>   |   |               |
| Fund balances:   |   |               |
| Nonspendable   | \$ -  | \$ 5,196,600  |
| Restricted   | 2,468,161                                     | 37,015,543    |
| Total fund balances  | \$ 2,468,161                                  | \$ 42,212,143 |
| <br>   |   |               |
| Total liabilities, deferred inflows of<br>resources, and fund balances   | \$ 2,468,161                                  | \$ 52,504,384 |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR CAPITAL PROJECTS FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | 2021 Ducomb<br>US Bank<br>Escrow<br>0030 | GO Highway<br>Bond Issuance<br>Fees<br>0032 | JP Morgan IPG<br>Equipment<br>0033 | Cumulative<br>Bridge<br>1135 | Cumulative<br>Capital<br>Development<br>1138 |
|--|--|---|------------------------------------|------------------------------|--|
| <b>Revenue:</b>  |  |   |                                    |                              |  |
| Taxes  | \$ -                                     | \$ -  | \$ -                               | \$ 1,056,037                 | \$ 3,701,746                                 |
| Special assessments  | -  | -   | -                                  | -                            | -  |
| Intergovernmental receipts                                   | -  | -   | -                                  | -                            | -  |
| Charges for services   | -  | -   | -                                  | -                            | -  |
| Investment gains/(losses)                                    | -  | -   | -                                  | (21,798)                     | (12,228)                                     |
| Other revenue  | 2  | -   | -                                  | 635                          | 3,105  |
| <b>Total revenues</b>  | <b>2</b>                                 | <b>-</b>                                    | <b>-</b>                           | <b>1,034,874</b>             | <b>3,692,623</b>                             |
| <b>Expenditures:</b>   |  |   |                                    |                              |  |
| <b>Current:</b>  |  |   |                                    |                              |  |
| General government   | -  | -   | -                                  | -                            | 1,555,808                                    |
| Public safety  | -  | -   | -                                  | -                            | 317,029                                      |
| Highways and streets   | -  | 750   | 1,500                              | 144,022                      | -  |
| Economic development   | -  | -   | -                                  | -                            | -  |
| <b>Debt service:</b>   |  |   |                                    |                              |  |
| Principal  | -  | -   | -                                  | 23,220                       | 512,541                                      |
| Interest on long-term debt                                   | -  | -   | -                                  | -                            | 23,302                                       |
| Capital outlay   | 107,999                                  | -   | -                                  | 192,803                      | 1,277,038                                    |
| <b>Total expenditures</b>                                    | <b>107,999</b>                           | <b>750</b>                                  | <b>1,500</b>                       | <b>360,045</b>               | <b>3,685,718</b>                             |
| Excess (deficiency) of revenues<br>over (under) expenditures | (107,997)                                | (750)                                       | (1,500)                            | 674,829                      | 6,905  |
| <b>Other financing sources (uses):</b>                       |  |   |                                    |                              |  |
| Proceeds from debt   | -  | -   | 1,017,767                          | -                            | -  |
| Transfers in   | -  | -   | -                                  | -                            | -  |
| Transfers out  | -  | (45,811)                                    | -                                  | -                            | -  |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>                                 | <b>(45,811)</b>                             | <b>1,017,767</b>                   | <b>-</b>                     | <b>-</b>                                     |
| <b>Net change in fund balance</b>                            | <b>(107,997)</b>                         | <b>(46,561)</b>                             | <b>1,016,267</b>                   | <b>674,829</b>               | <b>6,905</b>                                 |
| Fund Balances - Beginning of year                            | 128,331                                  | 46,561                                      | -                                  | 1,662,655                    | 1,388,192                                    |
| Fund Balances - End of year                                  | <u>\$ 20,334</u>                         | <u>\$ -</u>                                 | <u>\$ 1,016,267</u>                | <u>\$ 2,337,484</u>          | <u>\$ 1,395,097</u>                          |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR CAPITAL PROJECTS FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | Local Roads<br>and Streets<br>1169 | Major<br>Cumulative<br>Bridge<br>1171 | Local Major<br>Moves<br>Construction<br>1172 | Park &<br>Recreation<br>Capital<br>1178 | HAVA 102<br>1215 |
|--|------------------------------------|---------------------------------------|--|---|------------------|
| <b>Revenue:</b>  |                                    |                                       |  |   |                  |
| Taxes  | \$ -                               | \$ 3,701,746                          | \$ -   | \$ -                                    | \$ -             |
| Special assessments  | -                                  | -                                     | -  | -                                       | -                |
| Intergovernmental receipts                                   | 4,630,052                          | -                                     | -  | -                                       | -                |
| Charges for services   | -                                  | -                                     | -  | 13,575                                  | -                |
| Investment gains/(losses)                                    | (44,055)                           | (82,554)                              | (1,378)                                      | (1,308)                                 | (3)              |
| Other revenue  | 3,000                              | -                                     | -  | 9,793                                   | -                |
| <b>Total revenues</b>  | <b>4,588,997</b>                   | <b>3,619,192</b>                      | <b>(1,378)</b>                               | <b>22,060</b>                           | <b>(3)</b>       |
| <b>Expenditures:</b>   |                                    |                                       |  |   |                  |
| <b>Current:</b>  |                                    |                                       |  |   |                  |
| General government   | -                                  | -                                     | -  | -                                       | -                |
| Public safety  | -                                  | -                                     | -  | -                                       | -                |
| Highways and streets   | -                                  | -                                     | -  | -                                       | -                |
| Economic development   | -                                  | -                                     | -  | -                                       | -                |
| <b>Debt service:</b>   |                                    |                                       |  |   |                  |
| Principal  | 27,186                             | -                                     | -  | -                                       | -                |
| Interest on long-term debt                                   | 9,796                              | -                                     | -  | -                                       | -                |
| Capital outlay   | 2,615,314                          | 663,427                               | 205,587                                      | 73,476                                  | -                |
| <b>Total expenditures</b>                                    | <b>2,652,296</b>                   | <b>663,427</b>                        | <b>205,587</b>                               | <b>73,476</b>                           | <b>-</b>         |
| Excess (deficiency) of revenues<br>over (under) expenditures | 1,936,701                          | 2,955,765                             | (206,965)                                    | (51,416)                                | (3)              |
| <b>Other financing sources (uses):</b>                       |                                    |                                       |  |   |                  |
| Face value of debt issued                                    | -                                  | -                                     | -  | -                                       | -                |
| Transfers in   | -                                  | -                                     | -  | -                                       | -                |
| Transfers out  | -                                  | -                                     | -  | -                                       | -                |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>                           | <b>-</b>                              | <b>-</b>                                     | <b>-</b>                                | <b>-</b>         |
| <b>Net change in fund balance</b>                            | <b>1,936,701</b>                   | <b>2,955,765</b>                      | <b>(206,965)</b>                             | <b>(51,416)</b>                         | <b>(3)</b>       |
| Fund Balances - Beginning of year                            | 3,167,402                          | 5,835,406                             | 344,380                                      | 188,831                                 | 322              |
| Fund Balances - End of year                                  | <u>\$ 5,104,103</u>                | <u>\$ 8,791,171</u>                   | <u>\$ 137,415</u>                            | <u>\$ 137,415</u>                       | <u>\$ 319</u>    |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR CAPITAL PROJECTS FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | LOIT Special<br>Distribution<br>1229 | Drainage<br>Maintenance<br>2700 | Wyatt<br>Economic<br>Dev Area #1<br>4300 | New Carlisle<br>Development<br>AA#2<br>4301 | New Carlisle<br>Development<br>AA#1<br>4302 |
|--|--------------------------------------|---------------------------------|--|---|---|
| <b>Revenue:</b>  |                                      |                                 |  |   |   |
| Taxes  | \$ -                                 | \$ -                            | \$ 20,646                                | \$ 2,227,264                                | \$ 2,383,155                                |
| Special assessments  | -                                    | 926,605                         | -  | -   | -   |
| Intergovernmental receipts   | 53,289                               | -                               | -  | -   | -   |
| Charges for services   | -                                    | 5,996                           | 6,903                                    | 12,919                                      | 300,000                                     |
| Investment gains/(losses)  | (495)                                | (19,649)                        | (3,389)                                  | (20,549)                                    | (39,090)                                    |
| Other revenue  | -                                    | 7,948                           | -  | -   | 269,126                                     |
| <b>Total revenues</b>  | <b>52,794</b>                        | <b>920,900</b>                  | <b>24,160</b>                            | <b>2,219,634</b>                            | <b>2,913,191</b>                            |
| <b>Expenditures:</b>   |                                      |                                 |  |   |   |
| <b>Current:</b>  |                                      |                                 |  |   |   |
| General government   | -                                    | -                               | -  | 2,318,912                                   | -   |
| Public safety  | -                                    | -                               | -  | -   | -   |
| Highways and streets   | -                                    | 742,054                         | -  | -   | -   |
| Economic development   | -                                    | -                               | 13,166                                   | -   | 3,193,529                                   |
| <b>Debt service:</b>   |                                      |                                 |  |   |   |
| Principal  | -                                    | -                               | -  | -   | 535,000                                     |
| Interest on long-term debt   | -                                    | -                               | -  | -   | 223,425                                     |
| Capital outlay   | -                                    | -                               | -  | -   | -   |
| <b>Total expenditures</b>  | <b>-</b>                             | <b>742,054</b>                  | <b>13,166</b>                            | <b>2,318,912</b>                            | <b>3,951,954</b>                            |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>52,794</b>                        | <b>178,846</b>                  | <b>10,994</b>                            | <b>(99,278)</b>                             | <b>(1,038,763)</b>                          |
| <b>Other financing sources (uses):</b>                               |                                      |                                 |  |   |   |
| Face value of debt issued  | -                                    | -                               | -  | -   | -   |
| Transfers in   | -                                    | -                               | -  | -   | -   |
| Transfers out  | -                                    | -                               | -  | (3,070,938)                                 | -   |
| <b>Total other financing sources (uses)</b>                          | <b>-</b>                             | <b>-</b>                        | <b>-</b>                                 | <b>(3,070,938)</b>                          | <b>-</b>                                    |
| <b>Net change in fund balance</b>                                    | <b>52,794</b>                        | <b>178,846</b>                  | <b>10,994</b>                            | <b>(3,170,216)</b>                          | <b>(1,038,763)</b>                          |
| <b>Fund Balances - Beginning of year</b>                             | <b>-</b>                             | <b>1,817,047</b>                | <b>345,710</b>                           | <b>5,465,629</b>                            | <b>5,444,985</b>                            |
| <b>Fund Balances - End of year</b>                                   | <b>\$ 52,794</b>                     | <b>\$ 1,995,893</b>             | <b>\$ 356,704</b>                        | <b>\$ 2,295,413</b>                         | <b>\$ 4,406,222</b>                         |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR CAPITAL PROJECTS FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | Capital Fund -<br>Special Tax<br>Distribution<br>Bond 2016<br>4303 | GM Project<br>Flex Fund<br>4306 | Redev.<br>Commission<br>General Fund<br>4403 | 2022 GO<br>Highway<br>Bond Cap<br>4606 | Highway<br>Garage Capital<br>Project<br>4801 |
|--|--|---------------------------------|--|--|--|
| <b>Revenue:</b>  |  |                                 |  |  |  |
| Taxes  | \$ -   | \$ -                            | \$ -   | \$ -                                   | \$ -   |
| Special assessments  | -  | -                               | -  | -                                      | -  |
| Intergovernmental receipts   | -  | -                               | -  | -                                      | -  |
| Charges for services   | -  | -                               | 100,960                                      | -                                      | -  |
| Investment gains/(losses)  | -  | (9,293)                         | (5,137)                                      | (50,601)                               | (15,563)                                     |
| Other revenue  | 21,487   | -                               | 100,860                                      | -                                      | -  |
| <b>Total revenues</b>  | <b>21,487</b>  | <b>(9,293)</b>                  | <b>196,683</b>                               | <b>(50,601)</b>                        | <b>(15,563)</b>                              |
| <b>Expenditures:</b>   |  |                                 |  |  |  |
| <b>Current:</b>  |  |                                 |  |  |  |
| General government   | -  | -                               | -  | -                                      | -  |
| Public safety  | -  | -                               | -  | -                                      | -  |
| Highways and streets   | -  | -                               | -  | -                                      | -  |
| Economic development   | -  | -                               | 109,194                                      | -                                      | -  |
| <b>Debt service:</b>   |  |                                 |  |  |  |
| Principal  | -  | -                               | -  | -                                      | -  |
| Interest on long-term debt   | -  | -                               | -  | -                                      | -  |
| Capital outlay   | -  | -                               | -  | 256,761                                | 125,201                                      |
| <b>Total expenditures</b>  | <b>-</b>   | <b>-</b>                        | <b>109,194</b>                               | <b>256,761</b>                         | <b>125,201</b>                               |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>21,487</b>  | <b>(9,293)</b>                  | <b>87,489</b>                                | <b>(307,362)</b>                       | <b>(140,764)</b>                             |
| <b>Other financing sources (uses):</b>                               |  |                                 |  |  |  |
| Face value of debt issued  | -  | -                               | -  | -                                      | -  |
| Transfers in   | -  | 1,000,000                       | -  | 45,811                                 | 1,800,000                                    |
| Transfers out  | -  | -                               | -  | -                                      | -  |
| <b>Total other financing sources (uses)</b>                          | <b>-</b>   | <b>1,000,000</b>                | <b>-</b>                                     | <b>45,811</b>                          | <b>1,800,000</b>                             |
| <b>Net change in fund balance</b>                                    | <b>21,487</b>  | <b>990,707</b>                  | <b>87,489</b>                                | <b>(261,551)</b>                       | <b>1,659,236</b>                             |
| <b>Fund Balances - Beginning of year</b>                             | <b>3,219,638</b>   | <b>-</b>                        | <b>404,909</b>                               | <b>5,575,436</b>                       | <b>-</b>                                     |
| <b>Fund Balances - End of year</b>                                   | <b>\$ 3,241,125</b>  | <b>\$ 990,707</b>               | <b>\$ 492,398</b>                            | <b>\$ 5,313,885</b>                    | <b>\$ 1,659,236</b>                          |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR CAPITAL PROJECTS FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | Local<br>Highway User<br>Tax Projects<br>4923 | Total                |
|--|---|----------------------|
| Revenue:   |   |                      |
| Taxes  | \$ 3,034,469                                  | \$ 16,125,063        |
| Special assessments  | -   | 926,605              |
| Intergovernmental receipts                                   | -   | 4,683,341            |
| Charges for services   | -   | 440,353              |
| Investment gains/(losses)                                    | (20,099)                                      | (347,189)            |
| Other revenue  | -   | 415,956              |
|  | <u>3,014,370</u>                              | <u>22,244,129</u>    |
| Expenditures:  |   |                      |
| Current:   |   |                      |
| General government   | -   | 3,874,720            |
| Public safety  | -   | 317,029              |
| Highways and streets   | 1,843,019                                     | 2,731,345            |
| Economic development   | -   | 3,315,889            |
| Debt service:  |   |                      |
| Principal  | -   | 1,097,947            |
| Interest on long-term debt                                   | -   | 256,523              |
| Capital outlay   | 985,392                                       | 6,502,998            |
|  | <u>2,828,411</u>                              | <u>18,096,451</u>    |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>185,959</u>                                | <u>4,147,678</u>     |
| Other financing sources (uses):                              |   |                      |
| Face value of debt issued                                    | -   | 1,017,767            |
| Transfers in   | -   | 2,845,811            |
| Transfers out  | -   | (3,116,749)          |
|  | <u>-</u>                                      | <u>746,829</u>       |
| Net change in fund balance                                   | <u>185,959</u>                                | <u>4,894,507</u>     |
| Fund Balances - Beginning of year                            | <u>2,282,202</u>                              | <u>37,317,636</u>    |
| Fund Balances - End of year                                  | <u>\$ 2,468,161</u>                           | <u>\$ 42,212,143</u> |

COMBINING BALANCE SHEET  
NON-MAJOR DEBT SERVICE FUNDS  
DECEMBER 31, 2023

|  | NW Cleveland<br>Road Dev Area<br>4402 | 2019 Red. Bond<br>Debt Service<br>4404 | 2017 Energy<br>Savings Debt<br>4603 | 2022 GO<br>Highway Bond<br>4605 |
|--|---------------------------------------|--|-------------------------------------|---------------------------------|
| <u>Assets</u>  |                                       |  |                                     |                                 |
| Cash and cash equivalents  | \$ 488,204                            | \$ 140,575                             | \$ 119,023                          | \$ 309,263                      |
| Investments  | 105,026                               | 30,422                                 | 18,779                              | 66,163                          |
| Receivables (net of allowances):   |                                       |  |                                     |                                 |
| Taxes  | 2,668                                 | -                                      | 861,177                             | 67,502                          |
| Total assets   | <u>\$ 595,898</u>                     | <u>\$ 170,997</u>                      | <u>\$ 998,979</u>                   | <u>\$ 442,928</u>               |
| <u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |                                       |  |                                     |                                 |
| Liabilities:   |                                       |  |                                     |                                 |
| Accounts payable   | \$ -                                  | \$ -                                   | \$ -                                | \$ -                            |
| Total liabilities  | <u>\$ -</u>                           | <u>\$ -</u>                            | <u>\$ -</u>                         | <u>\$ -</u>                     |
| Deferred inflows of resources:   |                                       |  |                                     |                                 |
| Unavailable revenue-property taxes                                       | \$ 2,668                              | \$ -                                   | \$ 857,630                          | \$ 67,502                       |
| Unavailable revenue-license excise tax                                   | -                                     | -                                      | 3,547                               | -                               |
| Total deferred inflows of resources                                      | <u>\$ 2,668</u>                       | <u>\$ -</u>                            | <u>\$ 861,177</u>                   | <u>\$ 67,502</u>                |
| Fund balances:   |                                       |  |                                     |                                 |
| Restricted   | <u>\$ 593,230</u>                     | <u>\$ 170,997</u>                      | <u>\$ 137,802</u>                   | <u>\$ 375,426</u>               |
| Total liabilities, deferred inflows of<br>resources, and fund balances   | <u>\$ 595,898</u>                     | <u>\$ 170,997</u>                      | <u>\$ 998,979</u>                   | <u>\$ 442,928</u>               |

COMBINING BALANCE SHEET  
NON-MAJOR DEBT SERVICE FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>  | <u>Dispatch Bond<br/>4932</u> | <u>Total</u> |
|--|-------------------------------|--------------|
| Cash and cash equivalents  | \$ 1                          | \$ 1,057,066 |
| Investments  | -                             | 220,390      |
| Receivables (net of allowances):   |                               |              |
| Taxes  | 1,865,194                     | 2,796,541    |
| Total assets   | \$ 1,865,195                  | \$ 4,073,997 |
| <u>Liabilities, deferred inflows of<br/>resources, and fund balances</u> |                               |              |
| Liabilities:   |                               |              |
| Accounts payable   | \$ -                          | \$ -         |
| Total liabilities  | \$ -                          | \$ -         |
| Deferred inflows of resources:   |                               |              |
| Unavailable revenue-property taxes                                       | \$ 1,865,194                  | \$ 2,792,994 |
| Unavailable revenue-license excise tax                                   | -                             | 3,547        |
| Total deferred inflows of resources                                      | \$ 1,865,194                  | \$ 2,796,541 |
| Fund balances:   |                               |              |
| Restricted   | \$ 1                          | \$ 1,277,456 |
| Total liabilities, deferred inflows of<br>resources, and fund balances   | \$ 1,865,195                  | \$ 4,073,997 |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR DEBT SERVICE FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | NW Cleveland<br>Road Dev Area<br>4402 | 2019 Red.<br>Bond Debt<br>Service<br>4404 | 2017 Energy<br>Savings Debt<br>4603 | GO Highway<br>Bond<br>4605 |
|--|---------------------------------------|---|-------------------------------------|----------------------------|
| <b>Revenue:</b>  |                                       |   |                                     |                            |
| Taxes  | \$ 542,960                            | \$ -                                      | \$ 844,522                          | \$ 2,335,915               |
| Investment gains/(losses)  | (5,612)                               | (1,626)                                   | (1,003)                             | (3,535)                    |
| Other revenue  | 11,284                                | -   | -                                   | -                          |
| <b>Total revenues</b>  | <b>548,632</b>                        | <b>(1,626)</b>                            | <b>843,519</b>                      | <b>2,332,380</b>           |
| <b>Expenditures:</b>   |                                       |   |                                     |                            |
| <b>Current:</b>  |                                       |   |                                     |                            |
| Economic development   | -                                     | 625                                       | -                                   | -                          |
| <b>Debt service:</b>   |                                       |   |                                     |                            |
| Principal  | 255,000                               | -   | 695,000                             | 1,850,000                  |
| Interest on long-term debt   | 68,700                                | 270,938                                   | 176,950                             | 219,600                    |
| <b>Total expenditures</b>  | <b>323,700</b>                        | <b>271,563</b>                            | <b>871,950</b>                      | <b>2,069,600</b>           |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>224,932</b>                        | <b>(273,189)</b>                          | <b>(28,431)</b>                     | <b>262,780</b>             |
| <b>Other financing sources (uses):</b>                               |                                       |   |                                     |                            |
| Transfers in   | -                                     | 270,938                                   | -                                   | -                          |
| <b>Net change in fund balance</b>                                    | <b>224,932</b>                        | <b>(2,251)</b>                            | <b>(28,431)</b>                     | <b>262,780</b>             |
| <b>Fund Balances - Beginning of year</b>                             | <b>368,298</b>                        | <b>173,248</b>                            | <b>166,233</b>                      | <b>112,646</b>             |
| <b>Fund Balances - End of year</b>                                   | <b>\$ 593,230</b>                     | <b>\$ 170,997</b>                         | <b>\$ 137,802</b>                   | <b>\$ 375,426</b>          |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR DEBT SERVICE FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|  | Dispatch<br>Bond<br>4932 | Total        |
|--|--------------------------|--------------|
| Revenue:   |                          |              |
| Taxes  | \$ -                     | \$ 3,723,397 |
| Investment gains/(losses)                                    | -                        | (11,776)     |
| Other revenue  | -                        | 11,284       |
|  | -                        | 11,284       |
| Total revenues   | -                        | 3,722,905    |
| Expenditures:  |                          |              |
| Current:   |                          |              |
| Economic development   | -                        | 625          |
| Debt service:  |                          |              |
| Principal  | 510,000                  | 3,310,000    |
| Interest on long-term debt                                   | 176,956                  | 913,144      |
|  | 686,956                  | 4,223,769    |
| Total expenditures   | 686,956                  | 4,223,769    |
| Excess (deficiency) of revenues<br>over (under) expenditures | (686,956)                | (500,864)    |
| Other financing sources (uses):                              |                          |              |
| Transfers in   | 686,957                  | 957,895      |
|  | 686,957                  | 957,895      |
| Net change in fund balance                                   | 1                        | 457,031      |
| Fund Balances - Beginning of year                            | -                        | 820,425      |
| Fund Balances - End of year                                  | \$ 1                     | \$ 1,277,456 |

COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS  
DECEMBER 31, 2023

|                                  | County Health<br>Insurance<br>4700 & 4709 | Worker<br>Comp/Casualty<br>Insurance<br>4702 | Interlocal<br>Groups Health<br>Insurance<br>4703-4708 | Total         |
|----------------------------------|---|--|---|---------------|
| <u>Assets</u>                    |   |  |   |               |
| Current assets:                  |   |  |   |               |
| Cash and cash equivalents        | \$ 6,831,596                              | \$ 2,422,477                                 | \$ 653,213  | \$ 9,907,286  |
| Investments                      | 1,474,561                                 | 516,526                                      | 144,129   | 2,135,216     |
| Accounts receivable              | 514,928                                   | 4,095,000                                    | 346,564   | 4,956,492     |
| Prepaid expenses                 | -   | 359,368                                      | -   | 359,368       |
| Total assets                     | \$ 8,821,085                              | \$ 7,393,371                                 | \$ 1,143,906  | \$ 17,358,362 |
| <u>Liabilities</u>               |   |  |   |               |
| Current liabilities:             |   |  |   |               |
| Accounts payable                 | \$ 1,826,267                              | \$ 3,256,319                                 | \$ 206,446  | \$ 5,289,032  |
| Noncurrent liabilities:          |   |  |   |               |
| Incurred but not reported claims | 2,138,746                                 | 795,720                                      | 142,671   | 3,077,137     |
| Total liabilities                | \$ 3,965,013                              | \$ 4,052,039                                 | \$ 349,117  | \$ 8,366,169  |
| <u>Net Position</u>              |   |  |   |               |
| Unrestricted                     | \$ 4,856,072                              | \$ 3,341,332                                 | \$ 794,789  | \$ 8,992,193  |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION  
INTERNAL SERVICE FUNDS  
YEAR ENDED DECEMBER 31, 2023

|                                 | County Health<br>Insurance<br>4700 & 4709 | Worker<br>Comp/Casualty<br>Insurance<br>4702 | Interlocal Groups<br>Health Insurance<br>4703-4708 | Total               |
|---------------------------------|---|--|--|---------------------|
| Operating revenues:             |   |  |  |                     |
| Employee/employer contributions | \$ 22,314,199                             | \$ 10,011,792                                | \$ 2,826,583                                       | \$ 35,152,574       |
| Investment gains/losses         | <u>(78,794)</u>                           | <u>(27,601)</u>                              | <u>(7,702)</u>                                     | <u>(114,097)</u>    |
| Total operating revenues        | <u>22,235,405</u>                         | <u>9,984,191</u>                             | <u>2,818,881</u>                                   | <u>35,038,477</u>   |
| Operating expenses:             |   |  |  |                     |
| Insurance claims and expenses   | <u>21,809,574</u>                         | <u>3,167,035</u>                             | <u>3,552,123</u>                                   | <u>28,528,732</u>   |
| Total operating expenses        | <u>21,809,574</u>                         | <u>3,167,035</u>                             | <u>3,552,123</u>                                   | <u>28,528,732</u>   |
| Operating income (loss)         | 425,831                                   | 6,817,156                                    | (733,242)  | 6,509,745           |
| Total net position - beginning  | <u>4,430,241</u>                          | <u>(3,475,824)</u>                           | <u>1,528,031</u>                                   | <u>2,482,448</u>    |
| Total net position - ending     | <u>\$ 4,856,072</u>                       | <u>\$ 3,341,332</u>                          | <u>\$ 794,789</u>                                  | <u>\$ 8,992,193</u> |

COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
YEAR ENDED DECEMBER 31, 2023

|  | County Health<br>Insurance<br>4700 & 4709 | Worker<br>Comp/Casualty<br>Insurance<br>4702 | Interlocal<br>Groups Health<br>Insurance<br>4703-4708 | Total         |
|--|---|--|---|---------------|
| Cash flows from operating activities:  |   |  |   |               |
| Receipts from customers and users  | \$ 22,070,141                             | \$ 5,889,191                                 | \$ 2,472,317  | \$ 30,431,649 |
| Payments to suppliers  | (20,823,649)                              | (3,222,925)                                  | (3,451,896)   | (27,498,470)  |
| Net cash provided by (used in) operating activities  | 1,246,492                                 | 2,666,266                                    | (979,579)   | 2,933,179     |
| Cash flows from investing activities:  |   |  |   |               |
| Net change in investments  | 75,339                                    | (456,649)                                    | 245,982   | (135,328)     |
| Net cash used in investing activities  | 75,339                                    | (456,649)                                    | 245,982   | (135,328)     |
| Net increase (decrease) in cash and cash equivalents   | 1,321,831                                 | 2,209,617                                    | (733,597)   | 2,797,851     |
| Cash and cash equivalents, beginning of year   | 5,509,765                                 | 212,860                                      | 1,386,810   | 7,109,435     |
| Cash and cash equivalents, end of year   | \$ 6,831,596                              | \$ 2,422,477                                 | \$ 653,213  | \$ 9,907,286  |
| Reconciliation of operating income to net cash<br>provided by (used in) operating activities:        |   |  |   |               |
| Operating income (loss)  | \$ 425,831                                | \$ 6,817,156                                 | \$ (733,242)  | \$ 6,509,745  |
| Adjustments to reconcile operating income to<br>net cash provided by (used in) operating activities: |   |  |   |               |
| (Increase) decrease:   |   |  |   |               |
| Accounts receivable  | (165,264)                                 | (4,095,000)                                  | (346,564)   | (4,606,828)   |
| Prepaid expenses   | -   | (18,768)                                     | -   | (18,768)      |
| Accrued payroll  | -   | (4,135)                                      | -   | (4,135)       |
| Accounts payable   | 1,718,405                                 | 2,195,167                                    | 195,917   | 4,109,489     |
| Incurred but not reported claims   | (732,480)                                 | (2,228,154)                                  | (95,690)  | (3,056,324)   |
| Total adjustments  | 820,661                                   | (4,150,890)                                  | (246,337)   | (3,576,566)   |
| Net cash provided by (used in) operating activities  | \$ 1,246,492                              | \$ 2,666,266                                 | \$ (979,579)  | \$ 2,933,179  |

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>                            | After Settlement<br>Collections<br>0001 | Sheriff's Inmate<br>Trust<br>0002 | JCC Detention<br>Fund<br>0004 | JCC Equipment<br>Reimbursement<br>0005 | JCC<br>Restitution<br>0006 |
|--|---|-----------------------------------|-------------------------------|--|----------------------------|
| Cash and cash equivalents                | \$ 8,933,716                            | \$ 117,039                        | \$ 996                        | \$ 875                                 | \$ 16,454                  |
| Receivables (net of allowances):         |   |                                   |                               |  |                            |
| Accounts                                 | -                                       | -                                 | -                             | -                                      | -                          |
| Taxes                                    | 14,913,733                              | -                                 | -                             | -                                      | -                          |
| Trust                                    | -                                       | -                                 | -                             | -                                      | -                          |
| Investments at fair value                | 1,932,252                               | -                                 | -                             | -                                      | -                          |
| <br>Total assets                         | <br>\$ 25,779,701                       | <br>\$ 117,039                    | <br>\$ 996                    | <br>\$ 875                             | <br>\$ 16,454              |
| <br><u>Liabilities</u>                   |   |                                   |                               |  |                            |
| Due to Governmental funds                | \$ -                                    | \$ -                              | \$ -                          | \$ -                                   | \$ -                       |
| Accounts payable                         | 10,865,968                              | 117,039                           | 996                           | 875                                    | 16,454                     |
| <br>Total liabilities                    | <br>\$ 10,865,968                       | <br>\$ 117,039                    | <br>\$ 996                    | <br>\$ 875                             | <br>\$ 16,454              |
| <br><u>Deferred inflows of resources</u> |   |                                   |                               |  |                            |
| Unavailable revenue-property taxes       | \$ 14,913,733                           | \$ -                              | \$ -                          | \$ -                                   | \$ -                       |
| <br><u>Net Position</u>                  |   |                                   |                               |  |                            |
| Restricted                               | \$ -                                    | \$ -                              | \$ -                          | \$ -                                   | \$ -                       |

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>                            | Clerk Support<br>Checkbook<br>0009 | Clerk Odyssey<br>Fund<br>0011 | Clerk<br>Mishawaka<br>Cashbook<br>0012 | Clerk Trust &<br>Investment<br>0013 | Portage Manor<br>Resident Trust<br>0017 |
|--|------------------------------------|-------------------------------|--|-------------------------------------|---|
| Cash and cash equivalents                | \$ 84,635                          | \$ 5,953,007                  | \$ -                                   | \$ -                                | \$ 128,638                              |
| Receivables (net of allowances):         |                                    |                               |  |                                     |   |
| Accounts                                 | -                                  | -                             | -                                      | -                                   | -                                       |
| Taxes                                    | -                                  | -                             | -                                      | -                                   | -                                       |
| Trust                                    | -                                  | -                             | -                                      | -                                   | -                                       |
| Investments at fair value                | -                                  | -                             | -                                      | 4,947,387                           | -                                       |
| <b>Total assets</b>                      | <b>\$ 84,635</b>                   | <b>\$ 5,953,007</b>           | <b>\$ -</b>                            | <b>\$ 4,947,387</b>                 | <b>\$ 128,638</b>                       |
| <br><u>Liabilities</u>                   |                                    |                               |  |                                     |   |
| Due to Governmental funds                | \$ -                               | \$ -                          | \$ -                                   | \$ -                                | \$ -                                    |
| Accounts payable                         | 84,635                             | 5,953,007                     | -                                      | 4,947,387                           | 128,638                                 |
| <b>Total liabilities</b>                 | <b>\$ 84,635</b>                   | <b>\$ 5,953,007</b>           | <b>\$ -</b>                            | <b>\$ 4,947,387</b>                 | <b>\$ 128,638</b>                       |
| <br><u>Deferred inflows of resources</u> |                                    |                               |  |                                     |   |
| Unavailable revenue-property taxes       | \$ -                               | \$ -                          | \$ -                                   | \$ -                                | \$ -                                    |
| <br><u>Net Position</u>                  |                                    |                               |  |                                     |   |
| Restricted                               | \$ -                               | \$ -                          | \$ -                                   | \$ -                                | \$ -                                    |

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>                            | Sheriff<br>Unclaimed and<br>Unearned<br>0021 | Clerk Quest<br>System<br>0022 | Sheriff Civil &<br>Records<br>Collections<br>0031 | Tax Sale<br>Clearing<br>1108 | City/Town<br>Court Costs<br>1116 |
|--|--|-------------------------------|---|------------------------------|----------------------------------|
| Cash and cash equivalents                | \$ 404,381                                   | \$ 105,566                    | \$ 72,133   | \$ 221,800                   | \$ 510,877                       |
| Receivables (net of allowances):         |  |                               |   |                              |                                  |
| Accounts                                 | -  | -                             | -   | -                            | 3,446                            |
| Taxes                                    | -  | -                             | -   | -                            | -                                |
| Trust                                    | -  | -                             | -   | -                            | -                                |
| Investments at fair value                | -  | -                             | -   | 47,222                       | 110,423                          |
| <b>Total assets</b>                      | <b>\$ 404,381</b>                            | <b>\$ 105,566</b>             | <b>\$ 72,133</b>                                  | <b>\$ 269,022</b>            | <b>\$ 624,746</b>                |
| <br><u>Liabilities</u>                   |  |                               |   |                              |                                  |
| Due to Governmental funds                | \$ -   | \$ -                          | \$ -  | \$ -                         | \$ -                             |
| Accounts payable                         | 404,381                                      | 105,566                       | 72,133  | 269,022                      | 624,746                          |
| <b>Total liabilities</b>                 | <b>\$ 404,381</b>                            | <b>\$ 105,566</b>             | <b>\$ 72,133</b>                                  | <b>\$ 269,022</b>            | <b>\$ 624,746</b>                |
| <br><u>Deferred inflows of resources</u> |  |                               |   |                              |                                  |
| Unavailable revenue-property taxes       | \$ -   | \$ -                          | \$ -  | \$ -                         | \$ -                             |
| <br><u>Net Position</u>                  |  |                               |   |                              |                                  |
| Restricted                               | \$ -   | \$ -                          | \$ -  | \$ -                         | \$ -                             |

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>                            | Co-Police<br>Pension<br>1193 | Surplus Tax<br>1201 | Tax Sale<br>Redemption<br>1204 | Tax Sale<br>Surplus<br>1205 | Mishawaka<br>Sports<br>Complex<br>4926 |
|--|------------------------------|---------------------|--------------------------------|-----------------------------|--|
| Cash and cash equivalents                | \$ 8,677                     | \$ 683,761          | \$ 57,653                      | \$ 10,492,545               | \$ 1,571,754                           |
| Receivables (net of allowances):         |                              |                     |                                |                             |  |
| Accounts                                 | 23,925                       | -                   | -                              | -                           | 18,419                                 |
| Taxes                                    | -                            | -                   | -                              | -                           | -                                      |
| Trust                                    | -                            | -                   | -                              | -                           | -                                      |
| Investments at fair value                | 1,961                        | 149,004             | 12,345                         | 2,273,218                   | 341,488                                |
| <br>Total assets                         | <br>\$ 34,563                | <br>\$ 832,765      | <br>\$ 69,998                  | <br>\$ 12,765,763           | <br>\$ 1,931,661                       |
| <br><u>Liabilities</u>                   |                              |                     |                                |                             |  |
| Due to Governmental funds                | \$ 1,399                     | \$ -                | \$ -                           | \$ -                        | \$ -                                   |
| Accounts payable                         | 33,164                       | 832,765             | 69,998                         | 12,765,763                  | 1,931,661                              |
| <br>Total liabilities                    | <br>\$ 34,563                | <br>\$ 832,765      | <br>\$ 69,998                  | <br>\$ 12,765,763           | <br>\$ 1,931,661                       |
| <br><u>Deferred inflows of resources</u> |                              |                     |                                |                             |  |
| Property taxes                           | \$ -                         | \$ -                | \$ -                           | \$ -                        | \$ -                                   |
| <br><u>Net Position</u>                  |                              |                     |                                |                             |  |
| Restricted                               | \$ -                         | \$ -                | \$ -                           | \$ -                        | \$ -                                   |

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>                            | Potawatomi<br>Zoo Capital<br>4927 | Payroll<br>Clearing<br>5100 | Sherriff<br>Pension<br>Withholding<br>5359 | Wage<br>Garnishments<br>Withholding<br>5364 | Settlement Fund<br>6000 |
|--|-----------------------------------|-----------------------------|--|---|-------------------------|
| Cash and cash equivalents                | \$ 998,392                        | \$ -                        | \$ -                                       | \$ -  | \$ -                    |
| Receivables (net of allowances):         |                                   |                             |  |   |                         |
| Accounts                                 | 9,209                             | -                           | -  | -   | -                       |
| Taxes                                    | -                                 | -                           | -  | -   | 269,213,240             |
| Trust                                    | -                                 | -                           | -  | -   | -                       |
| Investments at fair value                | 214,778                           | -                           | -  | -   | -                       |
| <br>Total assets                         | <br>\$ 1,222,379                  | <br>\$ -                    | <br>\$ -                                   | <br>\$ -                                    | <br>\$ 269,213,240      |
| <br><u>Liabilities</u>                   |                                   |                             |  |   |                         |
| Due to Governmental funds                | \$ -                              | \$ -                        | \$ -                                       | \$ -  | \$ -                    |
| Accounts payable                         | 1,222,379                         | -                           | -  | -   | -                       |
| <br>Total liabilities                    | <br>\$ 1,222,379                  | <br>\$ -                    | <br>\$ -                                   | <br>\$ -                                    | <br>\$ -                |
| <br><u>Deferred inflows of resources</u> |                                   |                             |  |   |                         |
| Property taxes                           | \$ -                              | \$ -                        | \$ -                                       | \$ -  | \$ 269,213,240          |
| <br><u>Net Position</u>                  |                                   |                             |  |   |                         |
| Restricted                               | \$ -                              | \$ -                        | \$ -                                       | \$ -  | \$ -                    |

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
DECEMBER 31, 2023

|                                      | County Wheel<br>Tax<br>6020 | CVET Fund<br>6023 | Excise Surtax<br>Fund<br>6024 | Sewage Liens<br>Collections<br>6042 | Financial<br>Institutions<br>Taxes<br>6051 |
|--------------------------------------|-----------------------------|-------------------|-------------------------------|-------------------------------------|--|
| <u>Assets</u>                        |                             |                   |                               |                                     |  |
| Cash and cash equivalents            | \$ -                        | \$ -              | \$ -                          | \$ -                                | \$ -                                       |
| Receivables (net of allowances):     |                             |                   |                               |                                     |  |
| Accounts                             | 1,919,479                   | -                 | 309,463                       | -                                   | -  |
| Taxes                                | -                           | -                 | -                             | -                                   | -  |
| Trust                                | -                           | -                 | 414,208                       | -                                   | -  |
| Investments at fair value            | -                           | -                 | -                             | -                                   | -  |
| <br>Total assets                     | <br>\$ 1,919,479            | <br>\$ -          | <br>\$ 723,671                | <br>\$ -                            | <br>\$ -                                   |
| <u>Liabilities</u>                   |                             |                   |                               |                                     |  |
| Due to Governmental funds            | \$ -                        | \$ -              | \$ -                          | \$ -                                | \$ -                                       |
| Accounts payable                     | 1,919,479                   | -                 | 723,671                       | -                                   | -  |
| <br>Total liabilities                | <br>\$ 1,919,479            | <br>\$ -          | <br>\$ 723,671                | <br>\$ -                            | <br>\$ -                                   |
| <u>Deferred inflows of resources</u> |                             |                   |                               |                                     |  |
| Property taxes                       | \$ -                        | \$ -              | \$ -                          | \$ -                                | \$ -                                       |
| <u>Net Position</u>                  |                             |                   |                               |                                     |  |
| Restricted                           | \$ -                        | \$ -              | \$ -                          | \$ -                                | \$ -                                       |

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>                            | LIT - Property<br>Tax<br>Replacement<br>6203 | Excise Tax<br>6230 | State<br>Fines/Forfeitures<br>(Common<br>School)<br>7101 | Infraction<br>Judgements<br>7102 | Special Death<br>Benefit<br>7104 |
|--|--|--------------------|--|----------------------------------|----------------------------------|
| Cash and cash equivalents                | \$ 13,636,275                                | \$ 1,877,045       | \$ 3,910   | \$ 5,578                         | \$ 716                           |
| Receivables (net of allowances):         |  |                    |  |                                  |                                  |
| Accounts                                 | -  | 2,489,684          | -  | 2,199                            | 730                              |
| Taxes                                    | 24,573,944                                   | -                  | -  | -                                | -                                |
| Trust                                    | -  | -                  | -  | -                                | -                                |
| Investments at fair value                | 2,913,889                                    | 410,057            | 832  | 1,187                            | 155                              |
| <br>Total assets                         | <br>\$ 41,124,108                            | <br>\$ 4,776,786   | <br>\$ 4,742   | <br>\$ 8,964                     | <br>\$ 1,601                     |
| <br><u>Liabilities</u>                   |  |                    |  |                                  |                                  |
| Due to Governmental funds                | \$ -   | \$ -               | \$ -   | \$ -                             | \$ -                             |
| Accounts payable                         | 16,550,164                                   | 4,776,786          | 4,742  | 8,964                            | 1,601                            |
| <br>Total liabilities                    | <br>\$ 16,550,164                            | <br>\$ 4,776,786   | <br>\$ 4,742   | <br>\$ 8,964                     | <br>\$ 1,601                     |
| <br><u>Deferred inflows of resources</u> |  |                    |  |                                  |                                  |
| Property taxes                           | \$ 24,573,944                                | \$ -               | \$ -   | \$ -                             | \$ -                             |
| <br><u>Net Position</u>                  |  |                    |  |                                  |                                  |
| Restricted                               | <u>\$ -</u>                                  | <u>\$ -</u>        | <u>\$ -</u>  | <u>\$ -</u>                      | <u>\$ -</u>                      |

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>                            | Sales<br>Disclosure-<br>State Share<br>7105 | Coroner<br>Training and<br>Cont<br>Education<br>7106 | Adult/Juv.<br>Interstate<br>Compact<br>7107 | Mortgage<br>Recording Fee-<br>State Share<br>7108 | Sex/Violent<br>Offender Reg<br>Fees<br>7111 |
|--|---|--|---|---|---|
| Cash and cash equivalents                | \$ 4,042                                    | \$ 3,328   | \$ 791                                      | \$ 1,108  | \$ -  |
| Receivables (net of allowances):         |   |  |   |   |   |
| Accounts                                 | 280   | 48   | -   | 1,530   | -   |
| Taxes                                    | -   | -  | -   | -   | -   |
| Trust                                    | -   | -  | -   | -   | -   |
| Investments at fair value                | 876   | 720  | 171   | 240   | -   |
| <b>Total assets</b>                      | <b>\$ 5,198</b>                             | <b>\$ 4,096</b>                                      | <b>\$ 962</b>                               | <b>\$ 2,878</b>                                   | <b>\$ -</b>                                 |
| <br><u>Liabilities</u>                   |   |  |   |   |   |
| Due to Governmental funds                | \$ -  | \$ -   | \$ -  | \$ -  | \$ -  |
| Accounts payable                         | 5,198                                       | 4,096  | 962   | 2,878   | -   |
| <b>Total liabilities</b>                 | <b>\$ 5,198</b>                             | <b>\$ 4,096</b>                                      | <b>\$ 962</b>                               | <b>\$ 2,878</b>                                   | <b>\$ -</b>                                 |
| <br><u>Deferred inflows of resources</u> |   |  |   |   |   |
| Property taxes                           | \$ -  | \$ -   | \$ -  | \$ -  | \$ -  |
| <br><u>Net Position</u>                  |   |  |   |   |   |
| Restricted                               | \$ -  | \$ -   | \$ -  | \$ -  | \$ -  |

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>                            | Child Restraint<br>Violations<br>Fines<br>7113 | Inheritance<br>Tax<br>7202 | Education<br>Plate Fees<br>Distribution<br>7301 | Riverboat<br>Revenue<br>Sharing<br>7303 | Hotel/Motel<br>Tax<br>7304 |
|--|--|----------------------------|---|---|----------------------------|
| Cash and cash equivalents                | \$ 143   | \$ 14,414                  | \$ -  | \$ -                                    | \$ 5,313,816               |
| Receivables (net of allowances):         |  |                            |   |   |                            |
| Accounts                                 | 75   | -                          | 394   | -                                       | 185,440                    |
| Taxes                                    | -  | -                          | -   | -                                       | -                          |
| Trust                                    | -  | -                          | -   | -                                       | -                          |
| Investments at fair value                | 30   | 3,119                      | -   | -                                       | 1,148,860                  |
| <b>Total assets</b>                      | <b>\$ 248</b>                                  | <b>\$ 17,533</b>           | <b>\$ 394</b>                                   | <b>\$ -</b>                             | <b>\$ 6,648,116</b>        |
| <br><u>Liabilities</u>                   |  |                            |   |   |                            |
| Due to Governmental funds                | \$ -   | \$ -                       | \$ -  | \$ -                                    | \$ -                       |
| Accounts payable                         | 248  | 17,533                     | 394   | -                                       | 6,648,116                  |
| <b>Total liabilities</b>                 | <b>\$ 248</b>                                  | <b>\$ 17,533</b>           | <b>\$ 394</b>                                   | <b>\$ -</b>                             | <b>\$ 6,648,116</b>        |
| <br><u>Deferred inflows of resources</u> |  |                            |   |   |                            |
| Property taxes                           | \$ -   | \$ -                       | \$ -  | \$ -                                    | \$ -                       |
| <br><u>Net Position</u>                  |  |                            |   |   |                            |
| Restricted                               | \$ -   | \$ -                       | \$ -  | \$ -                                    | \$ -                       |

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>                            | Professional<br>Sports Dev<br>7306 | LIT Certified<br>Shares<br>7330 | LIT Public<br>Safety<br>7331 | LIT Economic<br>Development<br>7332 | LIT Special<br>Distribution<br>7333 |
|--|------------------------------------|---------------------------------|------------------------------|-------------------------------------|-------------------------------------|
| Cash and cash equivalents                | \$ -                               | \$ -                            | \$ -                         | \$ -                                | \$ -                                |
| Receivables (net of allowances):         |                                    |                                 |                              |                                     |                                     |
| Accounts                                 | -                                  | -                               | -                            | -                                   | -                                   |
| Taxes                                    | -                                  | 9,746,542                       | 6,823,593                    | 9,682,587                           | -                                   |
| Trust                                    | -                                  | -                               | -                            | -                                   | -                                   |
| Investments at fair value                | -                                  | -                               | -                            | -                                   | -                                   |
| <br>Total assets                         | <br>\$ -                           | <br>\$ 9,746,542                | <br>\$ 6,823,593             | <br>\$ 9,682,587                    | <br>\$ -                            |
| <br><u>Liabilities</u>                   |                                    |                                 |                              |                                     |                                     |
| Due to Governmental funds                | \$ -                               | \$ -                            | \$ -                         | \$ -                                | \$ -                                |
| Accounts payable                         | -                                  | -                               | -                            | -                                   | -                                   |
| <br>Total liabilities                    | <br>\$ -                           | <br>\$ -                        | <br>\$ -                     | <br>\$ -                            | <br>\$ -                            |
| <br><u>Deferred inflows of resources</u> |                                    |                                 |                              |                                     |                                     |
| Property taxes                           | \$ -                               | \$ 9,746,542                    | \$ 6,823,593                 | \$ 9,682,587                        | \$ -                                |
| <br><u>Net Position</u>                  |                                    |                                 |                              |                                     |                                     |
| Restricted                               | \$ -                               | \$ -                            | \$ -                         | \$ -                                | \$ -                                |

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
DECEMBER 31, 2023

| <u>Assets</u>                            | County<br>Tourism<br>Development<br>7402 | Morris PAC<br>Capital<br>7403 | Tourism Cap<br>Improvement<br>7404 | Total              |
|--|--|-------------------------------|------------------------------------|--------------------|
| Cash and cash equivalents                | \$ 31,816                                | \$ 630,275                    | \$ 1,360,007                       | \$ 53,246,163      |
| Receivables (net of allowances):         |  |                               |                                    |                    |
| Accounts                                 | -  | 9,209                         | 18,419                             | 4,991,949          |
| Taxes                                    | -  | -                             | -                                  | 334,953,639        |
| Trust                                    | -  | -                             | -                                  | 414,208            |
| Investments at fair value                | 6,885                                    | 135,655                       | 293,524                            | 14,946,278         |
| <br>Total assets                         | <br>\$ 38,701                            | <br>\$ 775,139                | <br>\$ 1,671,950                   | <br>\$ 408,552,237 |
| <br><u>Liabilities</u>                   |  |                               |                                    |                    |
| Due to Governmental funds                | \$ -                                     | \$ -                          | \$ -                               | \$ 1,399           |
| Accounts payable                         | 38,701                                   | 775,139                       | 1,671,950                          | 73,597,199         |
| <br>Total liabilities                    | <br>\$ 38,701                            | <br>\$ 775,139                | <br>\$ 1,671,950                   | <br>\$ 73,598,598  |
| <br><u>Deferred inflows of resources</u> |  |                               |                                    |                    |
| Property taxes                           | \$ -                                     | \$ -                          | \$ -                               | \$ 334,953,639     |
| <br><u>Net Position</u>                  |  |                               |                                    |                    |
| Restricted                               | \$ -                                     | \$ -                          | \$ -                               | \$ -               |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
CUSTODIAL FUNDS  
YEAR ENDED DECEMBER 31, 2023

|   | After Settlement<br>Collections<br>0001 | Sheriff's Inmate<br>Trust<br>0002 | JCC Detention<br>Fund<br>0004 | JCC Equipment<br>Reimbursement<br>0005 | JCC<br>Restitution<br>0006 |
|---|---|-----------------------------------|-------------------------------|--|----------------------------|
| <u>Additions</u>                                  |   |                                   |                               |  |                            |
| Collections:                                      |   |                                   |                               |  |                            |
| Taxes for other governments                       | \$ 11,111,289                           | \$ -                              | \$ -                          | \$ -                                   | \$ -                       |
| Fines/fees/restitution                            | -                                       | 1,251,203                         | 2,079                         | 996                                    | 10,966                     |
| Investment gains/losses                           | (103,252)                               | -                                 | -                             | -                                      | -                          |
| Other revenue                                     | -                                       | -                                 | -                             | -                                      | -                          |
| <b>Total additions</b>                            | <b>11,008,037</b>                       | <b>1,251,203</b>                  | <b>2,079</b>                  | <b>996</b>                             | <b>10,966</b>              |
| <u>Deductions</u>                                 |   |                                   |                               |  |                            |
| Payments of tax to other governments              | \$ 11,008,037                           | \$ -                              | \$ -                          | \$ -                                   | \$ -                       |
| Payments to individuals and organizations         | -                                       | 1,251,203                         | 2,079                         | 996                                    | 10,966                     |
| <b>Total deductions</b>                           | <b>11,008,037</b>                       | <b>1,251,203</b>                  | <b>2,079</b>                  | <b>996</b>                             | <b>10,966</b>              |
| Net increase (decrease) in fiduciary net position | -                                       | -                                 | -                             | -                                      | -                          |
| Net position - beginning                          | -                                       | -                                 | -                             | -                                      | -                          |
| Net position - ending                             | <u>\$ -</u>                             | <u>\$ -</u>                       | <u>\$ -</u>                   | <u>\$ -</u>                            | <u>\$ -</u>                |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
CUSTODIAL FUNDS  
YEAR ENDED DECEMBER 31, 2023

|   | Clerk Support<br>Checkbook<br>0009 | Clerk Odyssey<br>Fund<br>0011 | Clerk<br>Mishawaka<br>Cashbook<br>0012 | Clerk Trust &<br>Investment<br>0013 | Portage Manor<br>Resident Trust<br>0017 |
|---|------------------------------------|-------------------------------|--|-------------------------------------|---|
| <u>Additions</u>                                  |                                    |                               |  |                                     |   |
| Collections:                                      |                                    |                               |  |                                     |   |
| Taxes for other governments                       | \$ -                               | \$ -                          | \$ -                                   | \$ 219,882                          | \$ -                                    |
| Fines/fees/restitution                            | 2,048,350                          | 21,327,331                    | -                                      | -                                   | 358,184                                 |
| Investment gains/losses                           | -                                  | -                             | -                                      | -                                   | -                                       |
| Other revenue                                     | -                                  | -                             | 37,881                                 | -                                   | -                                       |
| Total additions                                   | <u>2,048,350</u>                   | <u>21,327,331</u>             | <u>37,881</u>                          | <u>219,882</u>                      | <u>358,184</u>                          |
| <u>Deductions</u>                                 |                                    |                               |  |                                     |   |
| Payments of tax to other governments              | \$ -                               | \$ -                          | \$ -                                   | \$ 219,882                          | \$ -                                    |
| Payments to individuals and organizations         | 2,048,350                          | 21,327,331                    | 37,881                                 | -                                   | 358,184                                 |
| Total deductions                                  | <u>2,048,350</u>                   | <u>21,327,331</u>             | <u>37,881</u>                          | <u>219,882</u>                      | <u>358,184</u>                          |
| Net increase (decrease) in fiduciary net position | -                                  | -                             | -                                      | -                                   | -                                       |
| Net position - beginning                          | -                                  | -                             | -                                      | -                                   | -                                       |
| Net position - ending                             | <u>\$ -</u>                        | <u>\$ -</u>                   | <u>\$ -</u>                            | <u>\$ -</u>                         | <u>\$ -</u>                             |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
CUSTODIAL FUNDS  
YEAR ENDED DECEMBER 31, 2023

|   | Sheriff<br>Unclaimed and<br>Unearned<br>0021 | Clerk Quest<br>System<br>0022 | Sheriff Civil &<br>Records<br>Collections<br>0031 | Tax Sale<br>Clearing<br>1108 | City/Town<br>Court Costs<br>1116 |
|---|--|-------------------------------|---|------------------------------|----------------------------------|
| <u>Additions</u>                                  |  |                               |   |                              |                                  |
| Collections:                                      |  |                               |   |                              |                                  |
| Taxes for other governments                       | \$ -   | \$ -                          | \$ -  | \$ 13,336,064                | \$ -                             |
| Fines/fees/restitution                            | 405,652                                      | 152,125                       | 400,000   | -                            | 45,293                           |
| Investment gains/losses                           | -  | -                             | -   | (2,523)                      | (5,901)                          |
| Other revenue                                     | -  | -                             | -   | -                            | -                                |
| <b>Total additions</b>                            | <b>405,652</b>                               | <b>152,125</b>                | <b>400,000</b>                                    | <b>13,333,541</b>            | <b>39,392</b>                    |
| <u>Deductions</u>                                 |  |                               |   |                              |                                  |
| Payments of tax to other governments              | \$ -   | \$ -                          | \$ -  | \$ 13,333,541                | \$ -                             |
| Payments to individuals and organizations         | 405,652                                      | 152,125                       | 400,000   | -                            | 39,392                           |
| <b>Total deductions</b>                           | <b>405,652</b>                               | <b>152,125</b>                | <b>400,000</b>                                    | <b>13,333,541</b>            | <b>39,392</b>                    |
| Net increase (decrease) in fiduciary net position | -  | -                             | -   | -                            | -                                |
| Net position - beginning                          | -  | -                             | -   | -                            | -                                |
| Net position - ending                             | <u>\$ -</u>                                  | <u>\$ -</u>                   | <u>\$ -</u>                                       | <u>\$ -</u>                  | <u>\$ -</u>                      |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
CUSTODIAL FUNDS  
YEAR ENDED DECEMBER 31, 2023

|   | Co-Police<br>Pension<br>1193 | Surplus Tax<br>1201 | Tax Sale<br>Redemption<br>1204 | Tax Sale<br>Surplus<br>1205 | Mishawaka<br>Sports<br>Complex<br>4926 |
|---|------------------------------|---------------------|--------------------------------|-----------------------------|--|
| <u>Additions</u>                                  |                              |                     |                                |                             |  |
| Collections:                                      |                              |                     |                                |                             |  |
| Taxes for other governments                       | \$ -                         | \$ 639,890          | \$ 1,590,778                   | \$ 11,785,835               | \$ 1,156,627                           |
| Fines/fees/restitution                            | 315,459                      | -                   | -                              | -                           | -                                      |
| Investment gains/losses                           | (105)                        | (7,962)             | (660)                          | (121,472)                   | (18,248)                               |
| Other revenue                                     | -                            | -                   | -                              | -                           | -                                      |
| Total additions                                   | <u>315,354</u>               | <u>631,928</u>      | <u>1,590,118</u>               | <u>11,664,363</u>           | <u>1,138,379</u>                       |
| <u>Deductions</u>                                 |                              |                     |                                |                             |  |
| Payments of tax to other governments              | \$ -                         | \$ 631,928          | \$ 1,590,118                   | \$ 11,664,363               | \$ 1,138,379                           |
| Payments to individuals and organizations         | 315,354                      | -                   | -                              | -                           | -                                      |
| Total deductions                                  | <u>315,354</u>               | <u>631,928</u>      | <u>1,590,118</u>               | <u>11,664,363</u>           | <u>1,138,379</u>                       |
| Net increase (decrease) in fiduciary net position | -                            | -                   | -                              | -                           | -                                      |
| Net position - beginning                          | -                            | -                   | -                              | -                           | -                                      |
| Net position - ending                             | <u>\$ -</u>                  | <u>\$ -</u>         | <u>\$ -</u>                    | <u>\$ -</u>                 | <u>\$ -</u>                            |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
CUSTODIAL FUNDS  
YEAR ENDED DECEMBER 31, 2023

|   | Potawatomi<br>Zoo Capital<br>4927 | Payroll<br>Clearing<br>5100 | Sherriff<br>Pension<br>Withholding<br>5359 | Wage<br>Garnishments<br>Withholding<br>5364 | Settlement<br>Fund<br>6000 |
|---|-----------------------------------|-----------------------------|--|---|----------------------------|
| <u>Additions</u>                                  |                                   |                             |  |   |                            |
| Collections:                                      |                                   |                             |  |   |                            |
| Taxes for other governments                       | \$ 578,313                        | \$ 9,306                    | \$ 24,912                                  | \$ -  | \$ 361,492,627             |
| Fines/fees/restitution                            | -                                 | -                           | -  | -   | -                          |
| Investment gains/losses                           | (11,477)                          | -                           | -  | -   | -                          |
| Other revenue                                     | -                                 | -                           | -  | 146,202                                     | -                          |
| Total additions                                   | <u>566,836</u>                    | <u>9,306</u>                | <u>24,912</u>                              | <u>146,202</u>                              | <u>361,492,627</u>         |
| <u>Deductions</u>                                 |                                   |                             |  |   |                            |
| Payments of tax to other governments              | \$ 566,836                        | \$ 9,306                    | \$ 24,912                                  | \$ -  | \$ 361,492,627             |
| Payments to individuals and organizations         | -                                 | -                           | -  | 146,202                                     | -                          |
| Total deductions                                  | <u>566,836</u>                    | <u>9,306</u>                | <u>24,912</u>                              | <u>146,202</u>                              | <u>361,492,627</u>         |
| Net increase (decrease) in fiduciary net position | -                                 | -                           | -  | -   | -                          |
| Net position - beginning                          | -                                 | -                           | -  | -   | -                          |
| Net position - ending                             | <u>\$ -</u>                       | <u>\$ -</u>                 | <u>\$ -</u>                                | <u>\$ -</u>                                 | <u>\$ -</u>                |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
CUSTODIAL FUNDS  
YEAR ENDED DECEMBER 31, 2023

|   | County Wheel<br>Tax<br>6020 | CVET Fund<br>6023 | Excise Surtax<br>Fund<br>6024 | Sewage Liens<br>Collections<br>6042 | Financial<br>Institutions<br>Taxes<br>6051 |
|---|-----------------------------|-------------------|-------------------------------|-------------------------------------|--|
| <u>Additions</u>                                  |                             |                   |                               |                                     |  |
| Collections:                                      |                             |                   |                               |                                     |  |
| Taxes for other governments                       | \$ 1,998,842                | \$ 410,179        | \$ 2,866,157                  | \$ 28,851                           | \$ 129,238                                 |
| Fines/fees/restitution                            | -                           | -                 | -                             | -                                   | -  |
| Investment gains/losses                           | -                           | -                 | -                             | -                                   | -  |
| Other revenue                                     | -                           | -                 | -                             | -                                   | -  |
| Total additions                                   | <u>1,998,842</u>            | <u>410,179</u>    | <u>2,866,157</u>              | <u>28,851</u>                       | <u>129,238</u>                             |
| <u>Deductions</u>                                 |                             |                   |                               |                                     |  |
| Payments of tax to other governments              | \$ 1,998,842                | \$ 410,179        | \$ 2,866,157                  | \$ 28,851                           | \$ 129,238                                 |
| Payments to individuals and organizations         | -                           | -                 | -                             | -                                   | -  |
| Total deductions                                  | <u>1,998,842</u>            | <u>410,179</u>    | <u>2,866,157</u>              | <u>28,851</u>                       | <u>129,238</u>                             |
| Net increase (decrease) in fiduciary net position | -                           | -                 | -                             | -                                   | -  |
| Net position - beginning                          | -                           | -                 | -                             | -                                   | -  |
| Net position - ending                             | <u>\$ -</u>                 | <u>\$ -</u>       | <u>\$ -</u>                   | <u>\$ -</u>                         | <u>\$ -</u>                                |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
CUSTODIAL FUNDS  
YEAR ENDED DECEMBER 31, 2023

|   | LIT - Property<br>Tax<br>Replacement<br>6203 | Excise Tax<br>6230 | State<br>Fines/Forfeitures<br>(Common School)<br>7101 | Infraction<br>Judgements<br>7102 | Special Death<br>Benefit<br>7104 |
|---|--|--------------------|---|----------------------------------|----------------------------------|
| <u>Additions</u>                                  |  |                    |   |                                  |                                  |
| Collections:                                      |  |                    |   |                                  |                                  |
| Taxes for other governments                       | \$ 64,906,159                                | \$ 27,567,143      | \$ -  | \$ -                             | \$ -                             |
| Fines/fees/restitution                            | -  | -                  | 19,425  | 101,959                          | 11,635                           |
| Investment gains/losses                           | (155,707)                                    | (21,912)           | (44)  | (63)                             | (8)                              |
| Other revenue                                     | -  | -                  | -   | -                                | -                                |
| Total additions                                   | <u>64,750,452</u>                            | <u>27,545,231</u>  | <u>19,381</u>   | <u>101,896</u>                   | <u>11,627</u>                    |
| <u>Deductions</u>                                 |  |                    |   |                                  |                                  |
| Payments of tax to other governments              | \$ 64,750,452                                | \$ 27,545,231      | \$ -  | \$ -                             | \$ -                             |
| Payments to individuals and organizations         | -  | -                  | 19,381  | 101,896                          | 11,627                           |
| Total deductions                                  | <u>64,750,452</u>                            | <u>27,545,231</u>  | <u>19,381</u>   | <u>101,896</u>                   | <u>11,627</u>                    |
| Net increase (decrease) in fiduciary net position | -  | -                  | -   | -                                | -                                |
| Net position - beginning                          | -  | -                  | -   | -                                | -                                |
| Net position - ending                             | <u>\$ -</u>                                  | <u>\$ -</u>        | <u>\$ -</u>   | <u>\$ -</u>                      | <u>\$ -</u>                      |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
CUSTODIAL FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|   | Sales<br>Disclosure-<br>State Share<br>7105 | Coroner<br>Training and<br>Cont<br>Education<br>7106 | Adult/Juv.<br>Interstate<br>Compact<br>7107 | Mortgage<br>Recording Fee-<br>State Share<br>7108 | Sex/Violent<br>Offender Reg<br>Fees<br>7111 |
|---|---|--|---|---|---|
| <u>Additions</u>                                  |   |  |   |   |   |
| Collections:                                      |   |  |   |   |   |
| Taxes for other governments                       | \$ -  | \$ -   | \$ -  | \$ -  | \$ -  |
| Fines/fees/restitution                            | 55,820                                      | 42,857   | 4,000                                       | 19,257  | 1,891                                       |
| Investment gains/losses                           | (47)  | (38)   | (9)   | (13)  | -   |
| Other revenue                                     | -   | -  | -   | -   | -   |
| Total additions                                   | <u>55,773</u>                               | <u>42,819</u>  | <u>3,991</u>                                | <u>19,244</u>                                     | <u>1,891</u>                                |
| <u>Deductions</u>                                 |   |  |   |   |   |
| Payments of tax to other governments              | \$ -  | \$ -   | \$ -  | \$ -  | \$ -  |
| Payments to individuals and organizations         | 55,773                                      | 42,819   | 3,991                                       | 19,244  | 1,891                                       |
| Total deductions                                  | <u>55,773</u>                               | <u>42,819</u>  | <u>3,991</u>                                | <u>19,244</u>                                     | <u>1,891</u>                                |
| Net increase (decrease) in fiduciary net position | -   | -  | -   | -   | -   |
| Net position - beginning                          | -   | -  | -   | -   | -   |
| Net position - ending                             | <u>\$ -</u>                                 | <u>\$ -</u>  | <u>\$ -</u>                                 | <u>\$ -</u>                                       | <u>\$ -</u>                                 |

**St. Joseph County, Indiana**

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
CUSTODIAL FUNDS  
YEAR ENDED DECEMBER 31, 2023**

|   | Child Restraint<br>Violations<br>Fines<br>7113 | Inheritance<br>Tax<br>7202 | Education<br>Plate Fees<br>Distribution<br>7301 | Riverboat<br>Revenue<br>Sharing<br>7303 | Hotel/Motel<br>Tax<br>7304 |
|---|--|----------------------------|---|---|----------------------------|
| <u>Additions</u>                                  |  |                            |   |   |                            |
| Collections:                                      |  |                            |   |   |                            |
| Taxes for other governments                       | \$ -   | \$ -                       | \$ -  | \$ 609,261                              | \$ 5,876,477               |
| Fines/fees/restitution                            | 2,800  | -                          | 3,394   | -                                       | -                          |
| Investment gains/losses                           | (2)  | -                          | -   | -                                       | (61,391)                   |
| Other revenue                                     | -  | -                          | -   | -                                       | -                          |
| Total additions                                   | <u>2,798</u>                                   | <u>-</u>                   | <u>3,394</u>                                    | <u>609,261</u>                          | <u>5,815,086</u>           |
| <u>Deductions</u>                                 |  |                            |   |   |                            |
| Payments of tax to other governments              | \$ -   | \$ -                       | \$ -  | \$ 609,261                              | \$ 5,815,086               |
| Payments to individuals and organizations         | 2,798  | -                          | 3,394   | -                                       | -                          |
| Total deductions                                  | <u>2,798</u>                                   | <u>-</u>                   | <u>3,394</u>                                    | <u>609,261</u>                          | <u>5,815,086</u>           |
| Net increase (decrease) in fiduciary net position | -  | -                          | -   | -                                       | -                          |
| Net position - beginning                          | -  | -                          | -   | -                                       | -                          |
| Net position - ending                             | <u>\$ -</u>                                    | <u>\$ -</u>                | <u>\$ -</u>                                     | <u>\$ -</u>                             | <u>\$ -</u>                |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
CUSTODIAL FUNDS  
YEAR ENDED DECEMBER 31, 2023

|   | Professional<br>Sports Dev<br>7306 | LIT Certified<br>Shares<br>7330 | LIT Public<br>Safety<br>7331 | LIT Economic<br>Development<br>7332 | LIT Special<br>Distribution<br>7333 |
|---|------------------------------------|---------------------------------|------------------------------|-------------------------------------|-------------------------------------|
| <u>Additions</u>                                  |                                    |                                 |                              |                                     |                                     |
| Collections:                                      |                                    |                                 |                              |                                     |                                     |
| Taxes for other governments                       | \$ 1,810,018                       | \$ 9,976,782                    | \$ 18,337,741                | \$ 13,423,602                       | \$ 9,929,224                        |
| Fines/fees/restitution                            | -                                  | -                               | -                            | -                                   | -                                   |
| Investment gains/losses                           | -                                  | -                               | -                            | -                                   | -                                   |
| Other revenue                                     | -                                  | -                               | -                            | -                                   | -                                   |
| Total additions                                   | <u>1,810,018</u>                   | <u>9,976,782</u>                | <u>18,337,741</u>            | <u>13,423,602</u>                   | <u>9,929,224</u>                    |
| <u>Deductions</u>                                 |                                    |                                 |                              |                                     |                                     |
| Payments of tax to other governments              | \$ 1,810,018                       | \$ 9,976,782                    | \$ 18,337,741                | \$ 13,423,602                       | \$ 9,929,224                        |
| Payments to individuals and organizations         | -                                  | -                               | -                            | -                                   | -                                   |
| Total deductions                                  | <u>1,810,018</u>                   | <u>9,976,782</u>                | <u>18,337,741</u>            | <u>13,423,602</u>                   | <u>9,929,224</u>                    |
| Net increase (decrease) in fiduciary net position | -                                  | -                               | -                            | -                                   | -                                   |
| Net position - beginning                          | -                                  | -                               | -                            | -                                   | -                                   |
| Net position - ending                             | <u>\$ -</u>                        | <u>\$ -</u>                     | <u>\$ -</u>                  | <u>\$ -</u>                         | <u>\$ -</u>                         |

**St. Joseph County, Indiana**

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
CUSTODIAL FUNDS  
YEAR ENDED DECEMBER 31, 2023

|   | County<br>Tourism<br>Development<br>7402 | Morris PAC<br>Capital<br>7403 | Tourism Cap<br>Improvement<br>7404 | Total          |
|---|--|-------------------------------|------------------------------------|----------------|
| <u>Additions</u>                                  |  |                               |                                    |                |
| Collections:                                      |  |                               |                                    |                |
| Taxes for other governments                       | \$ -                                     | \$ 578,313                    | \$ 1,156,627                       | \$ 561,550,137 |
| Fines/fees/restitution                            | -  | -                             | -                                  | 26,580,676     |
| Investment gains/losses                           | -  | (7,249)                       | (15,685)                           | (533,768)      |
| Other revenue                                     | -  | -                             | -                                  | 184,083        |
| Total additions                                   | -  | 571,064                       | 1,140,942                          | 587,781,128    |
| <u>Deductions</u>                                 |  |                               |                                    |                |
| Payments of tax to other governments              | \$ -                                     | \$ 571,064                    | \$ 1,140,942                       | \$ 561,022,599 |
| Payments to individuals and organizations         | -  | -                             | -                                  | 26,758,529     |
| Total deductions                                  | -  | 571,064                       | 1,140,942                          | 587,781,128    |
| Net increase (decrease) in fiduciary net position | -  | -                             | -                                  | -              |
| Net position - beginning                          | -  | -                             | -                                  | -              |
| Net position - ending                             | <u>\$ -</u>                              | <u>\$ -</u>                   | <u>\$ -</u>                        | <u>\$ -</u>    |

# **STATISTICAL SECTION**

# STATISTICAL SECTION

This part of the annual comprehensive financial report presents detailed information as context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

The statistical section is organized into the following main categories:

## **Financial trends**

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

## **Revenue capacity**

These schedules contain information to help the reader assess the government's most significant local revenue sources, including property taxes, local income taxes, and wheel/surtax.

## **Debt capacity**

These schedules present information to help the reader assess the affordability of the government's current level of outstanding debt and the government's ability to issue additional debt in the future.

## **Demographic and economic information**

These schedules help the reader understand the environment within which the government's financial activities take place.

## **Operating information**

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the County's budgets and financial statements for the relevant year.

# **FINANCIAL TRENDS**

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

**St. Joseph County, Indiana**

**NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS\***

|                                  | <b>As of December 31</b> |                       |                       |                       |                       |
|----------------------------------|--------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                  | <b>2019</b>              | <b>2020</b>           | <b>2021</b>           | <b>2022</b>           | <b>2023</b>           |
| <b>Governmental activities</b>   |                          |                       |                       |                       |                       |
| Net investment in capital assets | \$ 347,327,178           | \$ 352,619,715        | \$ 342,652,790        | \$ 331,597,764        | \$ 329,813,768        |
| Restricted                       | 71,376,005               | 80,010,962            | 76,161,930            | 118,950,554           | 4,490,083             |
| Unrestricted                     | (124,574,456)            | (151,375,241)         | (139,680,435)         | (162,398,777)         | (17,374,777)          |
| <b>Total net position</b>        | <b>\$ 294,128,727</b>    | <b>\$ 281,255,436</b> | <b>\$ 279,134,285</b> | <b>\$ 288,149,541</b> | <b>\$ 316,929,074</b> |
| <b>Total government</b>          |                          |                       |                       |                       |                       |
| Net investment in capital assets | \$ 429,364,519           | \$ 437,642,485        | \$ 453,323,411        | \$ 486,624,916        | \$ 514,481,796        |
| Restricted                       | 76,544,657               | 85,884,928            | 86,585,855            | 126,624,363           | 14,637,445            |
| Unrestricted                     | (113,423,434)            | (135,927,538)         | (73,598,432)          | (110,038,225)         | 29,998,104            |
| <b>Total net position</b>        | <b>\$ 392,485,742</b>    | <b>\$ 387,599,875</b> | <b>\$ 466,310,834</b> | <b>\$ 503,211,054</b> | <b>\$ 559,117,345</b> |

Net position is defined as the difference between total assets and deferred outflows of resources less total liabilities and deferred inflows of resources and can generally be thought of as the net worth of St. Joseph County using a full accrual basis of accounting. St. Joseph County operates no business-type activities. The amounts above include the St. Joseph County Solid Waste Management District, St. Joseph County Airport Authority, St. Joseph County Public Library, and Mishawaka-Penn-Harris Public Library component units. Excludes prior period adjustments.

Source: St. Joseph County, Indiana GAAP financial reports.

\* Available for only 2019 through 2023. Prior financial reports used the non-GAAP regulatory basis of accounting.

St. Joseph County, Indiana

CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS\*

|   | <u>2019</u>        | <u>2020</u>        | <u>2021</u>        | <u>2022</u>        | <u>2023</u>        |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Expenses</b>                                 |                    |                    |                    |                    |                    |
| <b>Primary government:</b>                      |                    |                    |                    |                    |                    |
| Governmental activities:                        |                    |                    |                    |                    |                    |
| General Government                              | \$ 93,763,833      | \$ 98,142,297      | \$ 115,393,694     | \$ 125,792,477     | \$ 131,822,297     |
| Public Safety                                   | 51,254,638         | 47,260,911         | 46,076,206         | 51,483,235         | 46,470,215         |
| Highways and Streets                            | 31,023,735         | 31,009,091         | 28,704,151         | 30,793,642         | 32,367,084         |
| Economic Development                            | 5,283,968          | 2,704,629          | 4,393,988          | 3,067,087          | 6,095,410          |
| Health and Welfare                              | 11,878,868         | 13,012,970         | 21,733,701         | 29,909,746         | 15,490,647         |
| Culture and Recreation                          | 2,781,100          | 2,463,122          | 2,458,975          | 2,550,063          | 2,774,163          |
| Interest on Long-Term Debt                      | 1,113,022          | 1,548,092          | 1,469,837          | 1,888,151          | 1,395,626          |
| Gain/(loss) on disposition of assets            | -                  | -                  | -                  | -                  | 477,902            |
| <b>Total primary government expenses</b>        | <u>197,099,164</u> | <u>196,141,112</u> | <u>220,230,552</u> | <u>245,484,401</u> | <u>236,893,344</u> |
| <b>Component Units:</b>                         |                    |                    |                    |                    |                    |
| Governmental activities:                        |                    |                    |                    |                    |                    |
| <b>Total component unit expenses</b>            | <u>19,485,099</u>  | <u>17,162,081</u>  | <u>61,648,680</u>  | <u>43,639,379</u>  | <u>45,349,813</u>  |
| <b>Total government expenses</b>                | <u>216,584,263</u> | <u>213,303,193</u> | <u>281,879,232</u> | <u>289,123,780</u> | <u>282,243,157</u> |
| <br><b>Program revenue</b>                      |                    |                    |                    |                    |                    |
| <b>Primary government:</b>                      |                    |                    |                    |                    |                    |
| Governmental activities:                        |                    |                    |                    |                    |                    |
| Charges for services:                           |                    |                    |                    |                    |                    |
| General Government                              | \$ 8,341,038       | \$ 6,551,875       | \$ 9,207,381       | \$ 11,666,021      | \$ 10,423,140      |
| Public Safety                                   | 8,945,158          | 8,946,243          | 9,305,316          | 9,683,351          | 1,504,299          |
| Highways and Streets                            | 1,559,774          | 447,270            | 125,000            | -                  | 2,784,749          |
| Economic Development                            | 40,937             | 2,300              | 88,401             | 52,267             | 571,768            |
| Health and Welfare                              | 4,130,745          | 3,920,776          | 3,843,186          | 1,311,271          | 1,016,942          |
| Culture and Recreation                          | 293,284            | 219,615            | 379,860            | 276,642            | 362,887            |
| Operating Grants and Contributions              | 59,712,227         | 69,240,112         | 75,335,435         | 97,521,734         | 79,403,418         |
| Capital Grants and Contributions                | -                  | -                  | -                  | -                  | -                  |
| Gain/(loss) on disposition of assets            | -                  | -                  | -                  | -                  | 477,902            |
| <b>Total primary government program revenue</b> | <u>83,023,163</u>  | <u>89,328,191</u>  | <u>98,284,579</u>  | <u>120,511,286</u> | <u>96,067,203</u>  |
| <b>Component units:</b>                         |                    |                    |                    |                    |                    |
| Charges for services:                           |                    |                    |                    |                    |                    |
| <b>Total component units program revenue</b>    | <u>13,409,245</u>  | <u>20,311,051</u>  | <u>34,113,894</u>  | <u>32,193,765</u>  | <u>38,947,350</u>  |
| <b>Total government program revenue</b>         | <u>96,432,408</u>  | <u>109,639,242</u> | <u>132,398,473</u> | <u>152,705,051</u> | <u>135,014,553</u> |

St. Joseph County, Indiana

CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS\*

**General Revenue and Other Changes in Net Position**

**Primary government:**

Governmental activities:

Taxes:

|  |               |               |               |               |               |
|--|---------------|---------------|---------------|---------------|---------------|
| Property taxes                               | \$ 56,461,796 | \$ 58,774,545 | \$ 59,532,100 | \$ 62,157,159 | \$ 68,408,702 |
| Local Income taxes                           | 32,498,581    | 32,908,040    | 32,898,669    | 38,771,928    | 51,667,349    |
| Commercial Vehicle Excise Tax                | 392,384       | 373,166       | 381,872       | 394,743       | 410,179       |
| Financial Institutions Tax                   | 99,126        | 107,636       | 132,969       | 150,256       | 129,238       |
| Auto excise tax                              | 4,231,337     | 4,539,066     | 4,335,161     | 4,177,087     | 4,214,800     |
| Unrestricted Investment earnings             | 3,892,913     | 2,088,154     | 1,494,424     | 4,359,998     | 12,155,221    |
| Miscellaneous and refunds and reimbursements | 3,126,603     | 10,617,088    | 25,275,312    | 22,443,898    | 32,620,185    |

**Total primary government general revenue**

**100,702,740**

**109,407,695**

**124,050,507**

**132,455,069**

**169,605,674**

**Component Units:**

|  |           |           |            |             |            |
|--|-----------|-----------|------------|-------------|------------|
| Property taxes                               | 2,585,031 | 3,318,073 | 38,796,011 | 20,739,974  | 23,923,947 |
| Local Income taxes                           | 437,652   | -         | 2,931,081  | 2,424,214   | 3,259,393  |
| Other taxes                                  | 251,064   | 792,325   | 2,489,304  | 2,260,499   | 2,516,390  |
| Unrestricted Investment earnings             | 441,422   | 124,024   | 128,429    | 503,238     | 2,300,743  |
| Miscellaneous and refunds and reimbursements | 5,353,557 | 604,032   | 20,878,443 | 4,346,837   | 1,528,748  |
| Gain/(loss) on disposition of assets         | -         | -         | -          | (2,698,049) | -          |

**Total component units general revenue**

**9,068,726**

**4,838,454**

**65,223,268**

**27,576,713**

**33,529,221**

**Total government general revenue**

**109,771,466**

**114,246,149**

**189,273,775**

**160,031,782**

**203,134,895**

**Change in Net Position:**

|  |                       |                      |                      |                      |                      |
|--|-----------------------|----------------------|----------------------|----------------------|----------------------|
| Primary government                             | (13,373,261)          | 2,594,774            | 2,104,534            | 7,481,954            | 28,779,533           |
| Component units                                | 3,538,872             | 7,987,424            | 37,688,482           | 16,131,099           | 27,126,758           |
| <b>Total government change in net position</b> | <b>\$ (9,834,389)</b> | <b>\$ 10,582,198</b> | <b>\$ 39,793,016</b> | <b>\$ 23,613,053</b> | <b>\$ 55,906,291</b> |

Changes in net assets is defined as the incremental difference between total assets and total liabilities as a result of operations during the fiscal year. Excludes prior period adjustments.

Source: St. Joseph County, Indiana GAAP Financial Reports.

\*Available for only 2019 through 2023. Prior to that, the financial report was prepared on the non-GAAP regulatory basis of accounting.

FUND BALANCES – GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS\*

|                                       | As of December 31    |                      |                       |                       |                       |
|---------------------------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|
|                                       | 2019                 | 2020                 | 2021                  | 2022                  | 2023                  |
| <b>General fund</b>                   |                      |                      |                       |                       |                       |
| Nonspendable                          | \$ -                 | \$ -                 | \$ -                  | \$ 147,752            | \$ 130,037            |
| Assigned                              | 954,255              | 9,025,973            | 2,892,361             | 3,093,241             | -                     |
| Unassigned                            | 20,351,514           | 22,617,607           | 26,592,174            | 24,718,605            | 42,000,059            |
| <b>Total general fund</b>             | <b>21,305,769</b>    | <b>31,643,580</b>    | <b>29,484,535</b>     | <b>27,959,598</b>     | <b>42,130,096</b>     |
| <b>Other governmental funds:</b>      |                      |                      |                       |                       |                       |
| Nonspendable                          | 4,075,575            | 5,182,856            | 5,182,856             | 10,545,643            | 11,143,709            |
| Restricted                            | 50,342,292           | 52,017,674           | 63,612,637            | 70,388,688            | 77,729,568            |
| Committed                             | 1,259,140            | 609,448              | 188,769               | -                     | -                     |
| Assigned                              | 14,744,743           | 6,731,621            | 8,034,545             | 5,384,411             | 5,281,282             |
| Unassigned                            | (1,281,400)          | (652,527)            | (1,940,653)           | (274,691)             | (108,248)             |
| <b>Total other governmental funds</b> | <b>69,140,350</b>    | <b>63,889,072</b>    | <b>75,078,154</b>     | <b>86,044,051</b>     | <b>94,046,311</b>     |
| <b>Total governmental funds</b>       | <b>\$ 90,446,119</b> | <b>\$ 95,532,652</b> | <b>\$ 104,562,689</b> | <b>\$ 114,003,649</b> | <b>\$ 136,176,407</b> |

Source: St. Joseph County Annual GAAP Financial Reports.

\*Available for 2019 through 2023 only. Prior to that, the financial report was prepared on the non-GAAP regulatory basis of accounting.

**St. Joseph County, Indiana**

**CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS\***

|   | <b>As of December 31</b> |                     |                     |                     |                      |
|---|--------------------------|---------------------|---------------------|---------------------|----------------------|
|   | <b>2019</b>              | <b>2020</b>         | <b>2021</b>         | <b>2022</b>         | <b>2023</b>          |
| <b>Revenue</b>  |                          |                     |                     |                     |                      |
| Taxes   | \$ 89,325,533            | \$ 90,985,241       | \$ 94,682,872       | \$ 101,107,793      | \$ 131,860,112       |
| Special assessments   | 526,868                  | 560,780             | 867,921             | 906,067             | 926,605              |
| Licenses and permits  | 48,545                   | 413,941             | 218,510             | 331,352             | 1,172,884            |
| Intergovernmental receipts  | 37,808,162               | 47,384,117          | 52,907,523          | 70,367,683          | 49,253,527           |
| Charges for services  | 23,310,936               | 19,389,992          | 22,032,610          | 21,569,400          | 16,126,300           |
| Fines and forfeitures   | 82,623                   | 284,146             | 698,024             | 1,088,800           | 846,037              |
| Gain/Loss on Investments  | -                        | -                   | -                   | -                   | (1,174,732)          |
| Other revenue   | 7,457,168                | 10,617,088          | 25,275,312          | 22,565,722          | 31,716,394           |
| <b>Total revenue</b>  | <b>158,559,835</b>       | <b>169,635,305</b>  | <b>196,682,772</b>  | <b>217,936,817</b>  | <b>230,727,127</b>   |
| <b>Expenditures</b>   |                          |                     |                     |                     |                      |
| General government  | 66,226,281               | 64,207,223          | 81,201,408          | 86,298,877          | 91,479,741           |
| Public safety   | 46,570,801               | 43,112,885          | 44,765,303          | 45,679,510          | 50,966,001           |
| Highways and streets  | 18,365,691               | 18,391,873          | 16,594,299          | 18,727,376          | 11,052,579           |
| Economic development  | 5,098,900                | 2,578,908           | 4,388,769           | 3,084,049           | 3,987,353            |
| Health and welfare  | 11,338,537               | 12,639,503          | 24,820,302          | 29,798,768          | 17,180,758           |
| Culture and recreation  | 2,352,073                | 2,097,452           | 2,223,404           | 2,321,021           | 2,565,377            |
| Debt service principal  | 2,432,604                | 5,725,268           | 5,489,309           | 5,886,256           | 7,678,408            |
| Debt service interest   | 1,206,349                | 1,548,092           | 1,480,470           | 1,418,765           | 1,456,695            |
| Capital outlay  | 18,742,962               | 15,314,713          | 7,631,323           | 21,475,015          | 24,288,393           |
| <b>Total expenditures</b>   | <b>172,334,198</b>       | <b>165,615,917</b>  | <b>188,594,587</b>  | <b>214,689,637</b>  | <b>210,655,305</b>   |
| <b>Excess (Deficiency) of Revenue<br/>Over (Under) Expenditures</b> | <b>(13,774,363)</b>      | <b>4,019,388</b>    | <b>8,088,185</b>    | <b>3,247,180</b>    | <b>20,071,822</b>    |
| <b>Other financing sources (uses):</b>                              |                          |                     |                     |                     |                      |
| Debt/Lease proceeds   | 17,602,248               | 748,069             | 941,852             | 6,193,780           | 2,100,936            |
| Transfers in  | 1,725,303                | 1,950,684           | 488,758             | 1,451,786           | 4,472,041            |
| Transfers out   | (1,725,303)              | (1,950,684)         | (488,758)           | (1,451,786)         | (4,472,041)          |
| <b>Total other financing sources<br/>(uses)</b>                     | <b>17,602,248</b>        | <b>748,069</b>      | <b>941,852</b>      | <b>6,193,780</b>    | <b>2,100,936</b>     |
| <b>Net change in fund balance</b>                                   | <b>\$ 3,827,885</b>      | <b>\$ 4,767,457</b> | <b>\$ 9,030,037</b> | <b>\$ 9,440,960</b> | <b>\$ 22,172,758</b> |
| Debt service as a percentage of<br>noncapital expenditures (1)      | 2.07%                    | 4.41%               | 3.97%               | 3.53%               | 4.45%                |

(1) Formula = Debt service payments (principal and interest) / (Total governmental fund expenditures - governmental fund capital changes per reconciliation).

Source: St. Joseph County GAAP Annual Financial Reports.

\*Available for 2019 through 2023 only. Prior to that, the financial report was prepared using the regulatory basis of accounting.

## **REVENUE CAPACITY**

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax, and other major revenue sources.

**St. Joseph County, Indiana**

**PROPERTY TAXES LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS  
DECEMBER 31, 2023**

| <b>Levy/Collection<br/>Year</b> | <b>Assessed Valuation</b> | <b>Gross Tax Levy</b> | <b>Circuit Breaker</b> | <b>Net Tax Levy</b> | <b>Collected During<br/>Current Year</b> | <b>Collected as<br/>Percent of Gross<br/>Tax Levy</b> | <b>Collected as a<br/>Percent of Net<br/>Tax Levy</b> | <b>Estimated<br/>Delinquent Tax<br/>Balance at Year<br/>End</b> |
|---------------------------------|---------------------------|-----------------------|------------------------|---------------------|--|---|---|---|
| 2013/2014                       | \$ 7,514,198,242          | \$ 53,035,210         | \$ (7,191,331)         | \$ 45,843,879       | \$ 45,375,898                            | 85.56%  | 98.98%  | \$ 6,767,343  |
| 2014/2015                       | 7,864,008,472             | 53,994,283            | (7,720,780)            | 46,273,503          | 45,839,606                               | 84.90%  | 99.06%  | 6,671,642   |
| 2015/2016                       | 7,906,760,026             | 55,141,744            | (7,711,191)            | 47,430,553          | 47,501,986                               | 86.15%  | 100.15%   | 5,593,313   |
| 2016/2017                       | 8,201,203,024             | 56,998,362            | (7,838,731)            | 49,159,631          | 49,155,543                               | 86.24%  | 99.99%  | 5,843,865   |
| 2017/2018                       | 8,478,762,714             | 58,571,294            | (8,439,187)            | 50,132,107          | 50,364,599                               | 85.99%  | 100.46%   | 4,702,985   |
| 2018/2019                       | 8,836,637,638             | 58,675,273            | (8,838,334)            | 49,836,939          | 50,561,736                               | 86.17%  | 101.45%   | 4,234,573   |
| 2019/2020                       | 9,386,302,045             | 63,667,289            | (12,157,553)           | 51,509,736          | 51,412,646                               | 80.75%  | 99.81%  | 5,081,377   |
| 2020/2021                       | 9,833,605,785             | 66,288,337            | (12,670,488)           | 53,617,849          | 54,642,117                               | 82.43%  | 101.91%   | 4,042,887   |
| 2021/2022                       | 10,534,325,712            | 69,252,656            | (13,747,112)           | 55,505,544          | 55,955,076                               | 80.80%  | 100.81%   | 4,140,031   |
| 2022/2023                       | 12,682,758,567            | 75,957,042            | (12,278,291)           | 63,678,751          | 62,309,533                               | 82.03%  | 97.85%  | 4,000,000   |

Delinquent property tax collections and balances are not broken out by individual taxing unit. Therefore, total property tax collections may exceed 100% in a year as delinquent tax amounts are included in the current year collections. Circuit breaker is an unfunded credit to taxpayers and will not be collected by local units of governments in Indiana. Collections excludes tax increment financing funds and personal property tax collections by Tax Management Associates. Only regular County funds are included in this schedule, not Tax Increment Financing (TIF) funds.

Source: Cender & Company, LLC, St. Joseph County Auditor's office, and Department of Local Government Finance (DLGF) budget orders

St. Joseph County, Indiana

DIRECT AND OVERLAPPING PROPERTY TAX RATES  
 LAST TEN FISCAL YEARS  
 (RATE PER \$100 OF NET ASSESSED VALUE)

| Tax Year/Collection Year | County Direct Tax Rates |                        |                                     |               |                         |                         |                   |            |                     |              | Overlapping Tax Rates  |           |           |           |           |                   |                          |                             |
|--------------------------|-------------------------|------------------------|-------------------------------------|---------------|-------------------------|-------------------------|-------------------|------------|---------------------|--------------|------------------------|-----------|-----------|-----------|-----------|-------------------|--------------------------|-----------------------------|
|                          | General Fund            | Cumulative Bridge Fund | Cumulative Capital Development Fund | County Health | Major Cumulative Bridge | Cumulative Reassessment | Parks/ Recreation | Jail Bonds | Energy Savings Bond | Highway Bond | Total Direct Tax Rates | City/Town | Townships | Schools   | Libraries | Special Districts | Total Indirect Tax Rates | Total Overlapping Tax Rates |
| 2013/2014                | \$ 0.5641               | \$ 0.0098              | \$ 0.0199                           | \$ 0.0104     | \$ 0.0199               | \$ 0.0119               | \$ 0.0232         | \$ 0.0466  | \$ -                | \$ -         | \$ 0.7058              | \$ 3.3913 | \$ 0.0505 | \$ 1.3577 | \$ 0.3309 | \$ 0.1849         | \$ 5.3153                | \$ 6.0211                   |
| 2014/2015                | 0.5472                  | 0.0098                 | 0.0191                              | 0.0213        | 0.0191                  | 0.0114                  | 0.0171            | 0.0416     | -                   | -            | 0.6866                 | 3.4314    | 0.0500    | 1.2940    | 0.3207    | 0.2125            | 5.3086                   | 5.9952                      |
| 2015/2016                | 0.5530                  | 0.0098                 | 0.0190                              | 0.0220        | 0.0190                  | 0.0114                  | 0.0247            | 0.0385     | -                   | -            | 0.6974                 | 3.4778    | 0.0512    | 1.2682    | 0.3549    | 0.2224            | 5.3745                   | 6.0719                      |
| 2016/2017                | 0.5640                  | 0.0098                 | 0.0185                              | 0.0124        | 0.0185                  | 0.0109                  | 0.0240            | 0.0369     | -                   | -            | 0.6950                 | 3.5168    | 0.0527    | 1.2049    | 0.3372    | 0.1822            | 5.2938                   | 5.9888                      |
| 2017/2018                | 0.5610                  | 0.0098                 | 0.0183                              | 0.0182        | 0.0183                  | 0.0117                  | 0.0239            | 0.0185     | 0.0111              | -            | 0.6908                 | 3.5514    | 0.0527    | 1.1685    | 0.3309    | 0.1907            | 5.2942                   | 5.9850                      |
| 2018/2019                | 0.5532                  | 0.0098                 | 0.0180                              | 0.0192        | 0.0180                  | 0.0135                  | 0.0237            | -          | 0.0086              | -            | 0.6640                 | 3.5522    | 0.0522    | 1.1184    | 0.3278    | 0.1853            | 5.2359                   | 5.8999                      |
| 2019/2020                | 0.5368                  | 0.0098                 | 0.0333                              | 0.0191        | 0.0333                  | 0.0138                  | 0.0237            | -          | 0.0085              | -            | 0.6783                 | 3.3656    | 0.0502    | 1.0414    | 0.3196    | 0.1548            | 4.9316                   | 5.6099                      |
| 2020/2021                | 0.5310                  | 0.0095                 | 0.0332                              | 0.0198        | 0.0333                  | 0.0154                  | 0.0238            | -          | 0.0081              | -            | 0.6741                 | 3.3483    | 0.0149    | 1.4505    | 0.3177    | 0.1558            | 5.2872                   | 5.9613                      |
| 2021/2022                | 0.5120                  | 0.0095                 | 0.0333                              | 0.0213        | 0.0333                  | 0.0170                  | 0.0232            | -          | 0.0078              | -            | 0.6574                 | 3.2925    | -         | 1.4148    | 0.3013    | 0.1530            | 5.1616                   | 5.8190                      |
| 2022/2023                | 0.4441                  | 0.0095                 | 0.0333                              | 0.0189        | 0.0333                  | 0.0151                  | 0.0206            | -          | 0.0064              | 0.0177       | 0.5989                 | 2.9736    | 0.0446    | 1.2708    | 0.2626    | 0.1392            | 4.6908                   | 5.2897                      |

Total overlapping tax rates will vary based on the city/town and township that a resident lives in. Assumes the taxpayer lives in Portage Township and the City of South Bend for this illustration. Other areas of the County will have lower rates. Special districts include South Bend Redevelopment Commission (Hall of Fame), South Bend Transportation (Transpo) and South Bend Regional Airport.

Source: St. Joseph County Auditor's Office & Department of Local Government Budget Orders

**St. Joseph County, Indiana**

**DETAIL OF NET ASSESSED VALUE  
(ASSESSED IN 2022 FOR TAXES PAYABLE IN 2023)**

|  | <b>Amount</b>            |
|--|--------------------------|
| Gross Value of Land  | \$ 4,903,235,690         |
| Gross Value of Improvements                                | 17,189,931,097           |
| <b>Total Goss Value of Real Estate</b>                     | <b>22,093,166,787</b>    |
| Less: Mortgage, Veterans, Blind, Age 65 & Other Exemptions | 7,118,860,988            |
| Other Residential & Farmland (2%)                          | 124,039,379              |
| Non-Residential Real Property (3%)                         | 1,595,270,300            |
| Tax Increment Financing (TIF)                              | 2,053,079,498            |
| <b>Net Assessed Value of Real Estate</b>                   | <b>11,201,916,622</b>    |
| <br>   |                          |
| Gross Business Personal Property                           | 2,307,420,620            |
| Less: Deductions & Exemptions                              | 537,405,640              |
| Tax Increment Financing (TIF)                              | 152,749,067              |
| <b>Net Assessed Value of Personal Property</b>             | <b>1,617,265,913</b>     |
| <br>   |                          |
| <b>Total Taxable Net Assessed Value (1)</b>                | <b>\$ 12,819,182,535</b> |

Source: St. Joseph County Auditor's Office and Cender/Dalton,, LLC

(1) The Total Taxable Net Assessed Value as reported on the St. Joseph County Abstract does not necessarily equal the Certified Net Assessed Value as reported by the Department of Local Government Finance (DLGF). The difference between the two reports are due to value revisions, property tax appeals and other corrections after certification.

**St. Joseph County, Indiana**

**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS**

| <b>Tax Year/<br/>Collection Year</b> | <b>Gross Assessed Values</b> |                              |                                   | <b>Total<br/>Value</b> | <b>Less:<br/>Non-Taxed<br/>Property (1)</b> | <b>Total Net<br/>Assessed<br/>Value</b> | <b>County Tax<br/>Rate</b> | <b>Percent<br/>Taxable</b> |
|--------------------------------------|------------------------------|------------------------------|-----------------------------------|------------------------|---|---|----------------------------|----------------------------|
|                                      | <b>Real<br/>Property</b>     | <b>Personal<br/>Property</b> | <b>Utilities<br/>Property (2)</b> |                        |   |   |                            |                            |
| 2013/2014                            | \$13,822,505,183             | \$1,290,999,300              | \$301,488,220                     | \$15,414,992,703       | (\$7,802,458,081)                           | \$7,612,534,622                         | 0.7058                     | 49.38%                     |
| 2014/2015                            | 14,019,035,920               | 1,382,570,102                | 296,988,600                       | 15,698,594,622         | (7,834,586,150)                             | 7,864,008,472                           | 0.6866                     | 50.09%                     |
| 2015/2016                            | 14,173,710,000               | 1,389,983,880                | 291,559,950                       | 15,855,253,830         | (7,948,493,804)                             | 7,906,760,026                           | 0.6974                     | 49.87%                     |
| 2016/2017                            | 14,608,498,730               | 1,381,465,710                | 327,483,090                       | 16,317,447,530         | (8,116,244,506)                             | 8,201,203,024                           | 0.6950                     | 50.26%                     |
| 2017/2018                            | 15,030,113,255               | 1,450,942,023                | 317,615,530                       | 16,798,670,808         | (8,319,908,094)                             | 8,478,762,714                           | 0.6908                     | 50.47%                     |
| 2018/2019                            | 15,982,811,592               | 1,446,172,100                | 335,128,435                       | 17,764,112,127         | (8,927,474,489)                             | 8,836,637,638                           | 0.6640                     | 49.74%                     |
| 2019/2020                            | 16,656,911,854               | 1,655,268,114                | 382,194,280                       | 18,694,374,248         | (9,185,151,654)                             | 9,509,222,594                           | 0.6783                     | 50.87%                     |
| 2020/2021                            | 17,536,135,740               | 2,213,182,520                | -                                 | 19,749,318,260         | (9,784,704,291)                             | 9,964,613,969                           | 0.6741                     | 50.46%                     |
| 2021/2022                            | 18,523,567,380               | 2,320,034,010                | -                                 | 20,843,601,390         | (10,222,024,065)                            | 10,621,577,325                          | 0.6574                     | 50.96%                     |
| 2022/2023                            | 22,093,166,787               | 2,307,420,620                | -                                 | 24,400,587,407         | (11,581,404,872)                            | 12,819,182,535                          | 0.5989                     | 52.54%                     |

(1) Non-taxed property includes tax exempt property, tax increment financing property, tax abatements, and adjustments for deductions and exemptions.

(2) Utility Property is included with Real Property on the Cender/Dalton, LLC reports.

Source: Cender/Dalton, LLC. (2016 - 2023), Baker Tilly (2014 - 2015), derived from St. Joseph County Auditor's office records. DLGF Budget Orders.

**St. Joseph County, Indiana**

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**NET ASSESSED VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS**

| <b>Tax Year/<br/>Collection Year</b> | <b>Net<br/>Assessed Value</b> | <b>Percent<br/>Change</b> |
|--------------------------------------|-------------------------------|---------------------------|
| 2013/2014                            | \$ 7,612,534,622              | -1.82%                    |
| 2014/2015                            | 7,864,008,472                 | 3.30%                     |
| 2015/2016                            | 7,906,760,026                 | 0.54%                     |
| 2016/2017                            | 8,201,203,024                 | 3.72%                     |
| 2017/2018                            | 8,478,762,714                 | 3.38%                     |
| 2018/2019                            | 8,836,637,638                 | 4.22%                     |
| 2019/2020                            | 9,509,222,594                 | 7.61%                     |
| 2020/2021                            | 9,964,613,969                 | 4.79%                     |
| 2021/2022                            | 10,621,577,325                | 6.59%                     |
| 2022/2023                            | 12,819,182,535                | 20.69%                    |

Source: St. Joseph County Auditor's Office & Cender/Dalton Reports

St. Joseph County, Indiana

PROPERTY TAX COLLECTIONS – CASH BASIS  
LAST TEN FISCAL YEARS

| Fund Name                                     | Fund No. | 2014<br>Actual       | 2015<br>Actual       | 2016<br>Actual       | 2017<br>Actual       | 2018<br>Actual       | 2019<br>Actual       | 2020<br>Actual       | 2021<br>Actual       | 2022<br>Actual       | 2023<br>Actual       |
|---|----------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Regular County Funds</b>                   |          |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| General Fund                                  | 1000     | \$ 35,943,229        | \$ 36,209,639        | \$ 37,372,285        | \$ 39,252,404        | \$ 40,595,650        | \$ 42,028,863        | \$ 40,395,996        | \$ 42,919,350        | \$ 43,448,879        | \$ 45,828,739        |
| Cumulative Bridge                             | 1135     | 624,517              | 648,406              | 662,294              | 687,900              | 709,362              | 744,681              | 738,278              | 768,406              | 806,911              | 980,624              |
| Cumulative Capital Development (2)            | 1138     | 1,268,153            | 1,263,730            | 1,284,039            | 1,298,586            | 1,324,641            | 1,367,375            | 2,512,429            | 2,684,660            | 2,827,287            | 3,437,402            |
| County Health                                 | 1159     | 662,753              | 1,409,291            | 1,486,782            | 1,207,334            | 1,317,384            | 1,458,531            | 1,437,511            | 1,600,299            | 1,808,089            | 1,951,027            |
| Major Cumulative Bridge (2)                   | 1171     | 1,268,153            | 1,263,730            | 1,284,039            | 1,298,586            | 1,324,641            | 1,367,375            | 2,512,429            | 2,692,766            | 2,827,287            | 3,437,402            |
| Omitted Personal Property Tax Audits          | 1177     | -                    | -                    | -                    | -                    | 109,705              | 277,640              | 308,947              | 30,800               | 15,278               | 1,123                |
| Reassessment Fund                             | 1187     | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Cumulative Reassessment                       | 1188     | 758,342              | 754,268              | 770,423              | 765,113              | 847,095              | 1,025,903            | 1,039,043            | 1,245,237            | 1,442,390            | 1,559,375            |
| Parks & Recreation                            | 1219     | 1,478,449            | 1,131,403            | 1,669,250            | 1,684,653            | 1,729,301            | 1,800,330            | 1,784,664            | 1,924,428            | 1,969,804            | 2,125,839            |
| Jail Bonds (1)                                | 4600     | 3,372,301            | 3,159,138            | 2,972,875            | 2,960,966            | 1,572,259            | -                    | -                    | -                    | -                    | -                    |
| Energy Savings Program                        | 4603     | -                    | -                    | -                    | -                    | 944,267              | 768,678              | 787,697              | 806,972              | 824,425              | 793,717              |
| Highway Bond                                  | 4605     | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | 2,195,408            |
| <b>Total - Regular County Funds</b>           |          | <b>45,375,898</b>    | <b>45,839,606</b>    | <b>47,501,986</b>    | <b>49,155,543</b>    | <b>50,474,304</b>    | <b>50,839,376</b>    | <b>51,516,993</b>    | <b>54,672,917</b>    | <b>55,970,350</b>    | <b>62,310,656</b>    |
| <b>Redevelopment Commission Funds</b>         |          |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Wyatt Economic Development Area               | 4300     | 101,189              | 70,360               | 50,640               | 49,068               | 49,351               | 40,268               | 38,928               | 26,883               | 23,040               | 20,646               |
| New Carlisle Development Area #2              | 4301     | -                    | -                    | -                    | -                    | -                    | 1,145,135            | 1,182,300            | 1,718,172            | 2,776,081            | 2,227,264            |
| New Carlisle Development Area #1              | 4302     | 974,129              | 1,117,894            | 1,138,419            | 1,483,972            | 1,889,471            | 2,036,941            | 2,173,560            | 2,128,659            | 2,348,857            | 2,383,156            |
| AM General Allocation Area                    | 4401     | 1,492,290            | 1,170,302            | 1,348,196            | 1,310,005            | 1,139,702            | 898,946              | 569,791              | 1,451,916            | 613,026              | 924,020              |
| Northwest Cleveland Road Allocation Area      | 4402     | -                    | -                    | -                    | 7,804                | 287,370              | 346,662              | 356,799              | 407,277              | 425,799              | 542,960              |
| <b>Total - Redevelopment Commission Funds</b> |          | <b>2,567,609</b>     | <b>2,358,556</b>     | <b>2,537,255</b>     | <b>2,850,850</b>     | <b>3,365,895</b>     | <b>4,467,953</b>     | <b>4,321,377</b>     | <b>5,732,907</b>     | <b>6,186,803</b>     | <b>6,098,046</b>     |
| <b>Grand Total</b>                            |          | <b>\$ 47,943,506</b> | <b>\$ 48,198,162</b> | <b>\$ 50,039,240</b> | <b>\$ 52,006,392</b> | <b>\$ 53,840,199</b> | <b>\$ 55,307,329</b> | <b>\$ 55,838,370</b> | <b>\$ 60,405,824</b> | <b>\$ 62,157,153</b> | <b>\$ 68,408,702</b> |

- (1) Final Jail Bond payment was made in 2018 which results in the elimination to the dedicated property tax levy in 2019.
- (2) Reestablish Cumulative Capital Development and Major Cumulative Bridge funds property tax rates effective for 2020.

Property tax collections on this schedule include personal property tax collections from Tax Management Associates. These amounts are not included in DLGF and Cender/Dalton reports.

Source: St. Joseph County Accounting Records

**St. Joseph County, Indiana**

**PRINCIPAL PROPERTY TAXPAYERS – CURRENT AND NINE YEARS AGO  
DECEMBER 31, 2023**

| Taxpayer  | Type of Business                    | 2023                     |      | Percent of Total | 2014                    |      | Percent of Total |
|---|-------------------------------------|--------------------------|------|------------------|-------------------------|------|------------------|
|   |                                     | Net Assessed Value (1)   | Rank |                  | Net Assessed Value      | Rank |                  |
| American Electric Power Company (AEP)                   | Utility                             | \$ 323,719,500           | 1    | 2.53%            | \$ 122,146,170          | 2    | 1.60%            |
| University of Notre Dame                                | Private university                  | 161,065,096              | 2    | 1.26%            | 57,280,861              | 6    | 0.75%            |
| Edward Rose of Indiana                                  | Apartments and Real Estate          | 135,220,390              | 3    | 1.05%            | 136,531,590             | 1    | 1.79%            |
| I/N Tek - I/N Kote                                      | Steel company                       | 95,683,900               | 4    | 0.75%            | 83,956,900              | 4    | 1.10%            |
| St. Joseph Energy/Shared Assets                         | Utility                             | 84,024,055               | 5    | 0.66%            | -                       | -    | -                |
| Toscana Realty LLC                                      | Apartments, Commercial, Health Care | 68,446,380               | 6    | 0.53%            | -                       | -    | -                |
| Air Wisconsin   | Airline                             | 66,174,810               | 7    | 0.52%            | -                       | -    | -                |
| Honeywell International, Inc                            | Manufacturing                       | 55,920,560               | 8    | 0.44%            | 51,266,270              | 8    | 0.67%            |
| Northern Indiana Public Service Company (NIPSCO)        | Gas and electric utility            | 45,923,100               | 9    | 0.36%            | 54,831,660              | 7    | 0.72%            |
| Steel Warehouse Co./Lock Joint Tube LLC                 | Steel processing                    | 42,380,000               | 10   | 0.33%            | -                       | -    | -                |
| AM General Corporation, LLC                             | Automotive Manufacturer             | -                        | -    | -                | 108,330,371             | 3    | 1.42%            |
| AT&T  | Utility                             | -                        | -    | -                | 82,662,980              | 5    | 1.09%            |
| Schottenstein Stores Corporation                        | Shopping center                     | -                        | -    | -                | 47,501,670              | 9    | 0.62%            |
| Wal-Mart Stores East, Inc./Sam's Club                   | Retail Stores/Consumers Cub         | -                        | -    | -                | 37,881,470              | 10   | 0.50%            |
| <b>Total Net Assessed Value - Ten Largest Taxpayers</b> |                                     | <b>\$ 1,078,557,791</b>  |      | <b>8.41%</b>     | <b>\$ 782,389,942</b>   |      | <b>10.28%</b>    |
| <b>Total Net Assessed Value</b>                         |                                     | <b>\$ 12,819,182,535</b> |      | <b>100.00%</b>   | <b>\$ 7,612,534,622</b> |      | <b>100.00%</b>   |

(1) Assessed 2022/pay 2023 information

Source: Baker Tilly and Cender/Dalton, LLC with information provided by the St. Joseph County Auditor's office and the Indiana Department of Local Government Finance (DLGF)

**St. Joseph County, Indiana**

**LOCAL INCOME TAX REVENUE – CASH BASIS  
LAST TEN YEARS**

| <b>Year</b> | <b>LIT - Economic Development</b> | <b>LIT - Certified Shares</b> | <b>LIT - Public Safety</b> | <b>LIT - PSAP 911 Center</b> | <b>Total Local Income Taxes</b> | <b>Percent Change</b> |
|-------------|-----------------------------------|-------------------------------|----------------------------|------------------------------|---------------------------------|-----------------------|
| 2014        | \$ 9,658,566                      | \$ 9,314,201                  | \$ 4,531,577               | \$ -                         | \$ 23,504,344                   | 8.82%                 |
| 2015        | 10,079,331                        | 9,611,416                     | 4,635,422                  | -                            | 24,326,169                      | 3.50%                 |
| 2016        | 10,302,238                        | 9,983,016                     | 4,791,181                  | -                            | 25,076,435                      | 3.08%                 |
| 2017        | 11,251,153                        | 10,908,099                    | 5,245,328                  | -                            | 27,404,580                      | 9.28%                 |
| 2018        | 12,661,276                        | 12,801,247                    | 5,941,194                  | -                            | 31,403,717                      | 14.59%                |
| 2019        | 12,947,102                        | 13,123,775                    | 6,322,171                  | -                            | 32,393,048                      | 3.15%                 |
| 2020        | 13,181,645                        | 13,666,070                    | 6,451,239                  | -                            | 33,298,954                      | 2.80%                 |
| 2021        | 13,014,066                        | 13,371,015                    | 6,513,688                  | -                            | 32,898,769                      | -1.20%                |
| 2022        | 12,632,636                        | 9,572,072                     | 6,385,113                  | 10,182,107                   | 38,771,928                      | 17.85%                |
| 2023        | 17,351,169                        | 14,011,381                    | 8,812,242                  | 11,492,557                   | 51,667,349                      | 33.26%                |

Local income tax revenue consists of three parts--LIT Economic Development (.4% of salaries), LIT Certified Shares (.6%), and LIT Public Safety (.25%). LIT Economic Development and LIT Certified Shares can be used for any legitimate public purpose. LIT Certified Shares is deposited into the General Fund, while LIT Economic Development is deposited into a separate fund. LIT Public Safety must be used for public safety operating and capital expenses. The County uses LIT Public Safety for expenditures related to the operation of the Sheriff's Department, County Jail and Juvenile Justice Center. Local income revenue has generally increased during the past ten years due to an improving economy and wage growth. A supplemental distribution of local income tax revenue was made to the County and other local units of government during 2018 to 2022 due to a high local income trust balances being held by the State. The State distributes local income taxes to the County every month and the County distributes the money to each local governmental unit based on a report prepared by the Indiana Department of Local Government. The amounts represented above are the County's share of local income taxes. In 2022, the County Council and City of Mishawaka voted to carve out a piece of the local income tax to fund the County's 911 call center. In 2022, this provided \$10.2 million dollars in local income to fund the center rather than requiring assessments paid by the County, City of Mishawaka and City of South Bend. In 2023, the County received a supplemental LIT distribution of \$9.9 million dollars.

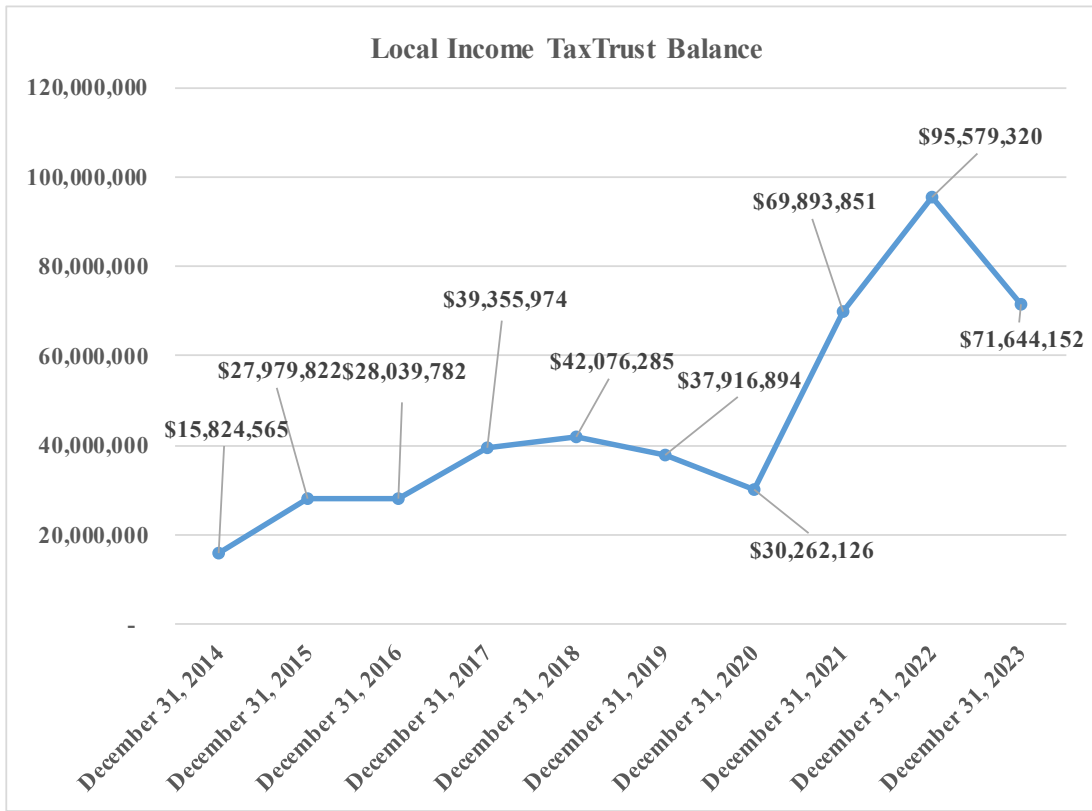
Source: State of Indiana Department of Local Government Finance Local Income Tax Distribution Reports

**St. Joseph County, Indiana**

**LOCAL INCOME TAX TRUST BALANCE WITH THE STATE OF INDIANA – CASH BASIS  
LAST TEN YEARS**

| <b>Year</b>       | <b>Cash Balance</b> | <b>Amount Change</b> | <b>Percent Change</b> |
|-------------------|---------------------|----------------------|-----------------------|
| December 31, 2014 | 15,824,565          | 8,214,134            | 107.9%                |
| December 31, 2015 | 27,979,822          | 12,155,257           | 76.8%                 |
| December 31, 2016 | 28,039,782          | 59,960               | 0.2%                  |
| December 31, 2017 | 39,355,974          | 11,316,192           | 40.4%                 |
| December 31, 2018 | 42,076,285          | 2,720,311            | 6.9%                  |
| December 31, 2019 | 37,916,894          | (4,159,391)          | -9.9%                 |
| December 31, 2020 | 30,262,126          | (7,654,768)          | -20.2%                |
| December 31, 2021 | 69,893,851          | 39,631,725           | 131.0%                |
| December 31, 2022 | 95,579,320          | 25,685,469           | 36.7%                 |
| December 31, 2023 | 71,644,152          | (23,935,168)         | -25.0%                |

St. Joseph County and other local government units share in a local income tax trust balance maintained by the State of Indiana. The trust balance represents local income taxes that have been withheld from wages by employers and paid to the State that have not been distributed to local units. All local governments share in the fund in proportion to their local income tax distribution amounts. The County share is approximately 24% of the total trust fund balance. A reserve balance of 15% of annual certified distributions (approximately \$23.8 million dollars) must be retained in the trust fund.



Source - State of Indiana Department of Local Government Finance Website - Trust Balance Report

**St. Joseph County, Indiana**

**GASOLINE TAX COLLECTIONS – CASH BASIS  
LAST TEN FISCAL YEARS  
DECEMBER 31, 2023**

| <u>Year</u> | <u>LR&amp;S<br/>Fund</u> | <u>Highway<br/>Restricted Fund</u> | <u>Highway<br/>Unrestricted Fund</u> | <u>Total Gas<br/>Tax</u> | <u>%<br/>Change</u> |
|-------------|--------------------------|------------------------------------|--------------------------------------|--------------------------|---------------------|
| 2014        | 1,498,190                | -                                  | 6,511,215                            | 8,009,405                | 18.18%              |
| 2015        | 1,538,228                | -                                  | 6,515,231                            | 8,053,459                | 0.55%               |
| 2016        | 1,537,961                | -                                  | 6,475,204                            | 8,013,165                | -0.50%              |
| 2017        | 1,958,781                | -                                  | 6,913,272                            | 8,872,053                | 10.72%              |
| 2018        | 2,679,261                | -                                  | 8,544,292                            | 11,223,553               | 26.50%              |
| 2019        | 2,720,830                | 3,929,779                          | 3,929,779                            | 10,580,388               | -5.73%              |
| 2020        | 2,601,778                | 3,737,523                          | 3,737,523                            | 10,076,824               | -4.76%              |
| 2021        | 2,829,077                | 4,128,615                          | 4,128,615                            | 11,086,307               | 10.02%              |
| 2022        | 2,906,234                | 4,295,719                          | 4,295,719                            | 11,497,672               | 3.71%               |
| 2023        | 2,952,404                | 4,436,261                          | 4,436,261                            | 11,824,926               | 2.85%               |

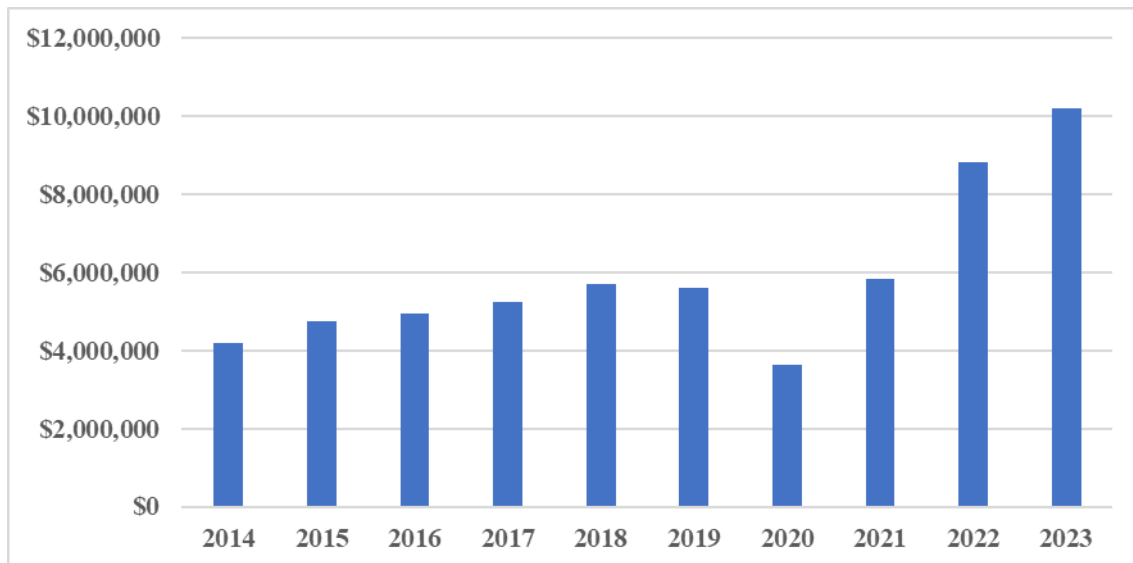
Distributions of gas tax revenue are made monthly by the Indiana Department of Revenue to the Local Road and Street (LR&S) and Motor Vehicle Highway (MVH) funds for use in construction and maintenance of streets and highways. Distributions are based on a complex formula developed by the State of Indiana. The formula takes into account population, road and street mileage and other factors. Gas tax revenue increased in 2012 - 2015 due to an improving economy. Gas tax remained consistent in 2016. Legislation passed by the Indiana General Assembly in 2017 to increase the gas tax caused large increase seen in 2018. Beginning in 2019, the Highway Fund was required by State law to be separated into two funds-- Highway Restricted and Highway Unrestricted. The restricted fund may only be used for highway construction, reconstruction and preservation purposes. The restricted fund may not be used for regular operating expenditures such as salaries and maintenance. In addition, some changes in the distribution formula have resulted in less gas tax revenue to the County. The gas tax revenue did increase in 2021 and 2022 as a bounce back from COVID-19 in 2020.

Source: St. Joseph County Accounting Records

HOTEL/MOTEL TAX COLLECTIONS – CASH BASIS  
 LAST TEN FISCAL YEARS  
 DECEMBER 31, 2023

| Year | Total Amount | Percent Change |
|------|--------------|----------------|
| 2014 | 4,179,467    | 8.49%          |
| 2015 | 4,749,836    | 13.65%         |
| 2016 | 4,930,183    | 3.80%          |
| 2017 | 5,239,133    | 6.27%          |
| 2018 | 5,679,728    | 8.41%          |
| 2019 | 5,600,831    | -1.39%         |
| 2020 | 3,619,880    | -35.37%        |
| 2021 | 5,818,371    | 60.73%         |
| 2022 | 8,816,030    | 51.52%         |
| 2023 | 10,181,885   | 15.49%         |

St. Joseph County collects and accounts for hotel/motel tax revenue per a tax authorized by the State of Indiana on hotel and other accommodations of less than 30 days. This tax is also referred to as the innkeepers tax. The tax rate was increased from 6% to 8% effective October 31, 2022. The County collects the tax in a custodial relationship for the Hotel/Motel Tax Board of Managers, which is independent of the County, but has some members appointed by the County Council and Commissioners. The tax revenue is used to support local tourism and convention business in the County. Revenue decreased in 2020 due to COVID but has rebounded in 2021 - 2023.. Tax revenue has increased in recent years due to youth sports and college football.



Source: St. Joseph County Accounting Records

**St. Joseph County, Indiana**

**WHEEL AND EXCISE SURTAX COLLECTIONS - CASH BASIS  
LAST TEN YEARS**

| <b>Year</b> | <b>Excise Surtax</b> | <b>Wheel Tax</b> | <b>Total Amount</b> | <b>Percent Change</b> |
|-------------|----------------------|------------------|---------------------|-----------------------|
| 2014        | 2,213,365            | 197,185          | 2,410,550           | -19.91%               |
| 2015        | 2,931,308            | 211,638          | 3,142,946           | 30.38%                |
| 2016        | 2,746,665            | 202,966          | 2,949,631           | -6.15%                |
| 2017        | 2,742,820            | 232,829          | 2,975,649           | 0.88%                 |
| 2018        | 2,882,217            | 273,805          | 3,156,022           | 6.06%                 |
| 2019        | 2,776,505            | 247,884          | 3,024,389           | -4.17%                |
| 2020        | 2,822,993            | 162,053          | 2,985,046           | -1.30%                |
| 2021        | 2,925,381            | 155,041          | 3,080,422           | 3.20%                 |
| 2022        | 2,863,459            | 175,659          | 3,039,118           | -1.34%                |
| 2023        | 2,866,157            | 161,868          | 3,028,025           | -0.37%                |

Effective January 1, 2004, St. Joseph County enacted a wheel tax and annual license excise surtax as allowed by Indiana State law to provide additional funding for road maintenance and repair. Indiana State law allows an annual wheel tax of \$5-40 per vehicle and an annual license excise surtax of 2-10%. St. Joseph County has enacted a \$25 county excise surtax. The tax applies to all passenger cars, trucks less than 11,000 pounds, buses, tractors and motorcycles registered in the County. (Other rates apply to recreational vehicles, semitrailers and trucks exceeding 11,000 pounds.) The tax is collected by the Indiana Bureau of Motor Vehicles, remitted to the County and distributed monthly to the local units based on population and road miles. Wheel and surtax revenue has been relatively flat in recent years.

Source: St. Joseph County Accounting Records

## **DEBT CAPACITY**

These schedules contain information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

**St. Joseph County, Indiana**

**COMPUTATION OF LEGAL DEBT MARGIN  
DECEMBER 31, 2023**

**County**

|   |           |                   |
|---|-----------|-------------------|
| Net Assessed Valuation (2022 pay 2023) of Taxable Property        | \$        | 12,819,182,535    |
| Debt limit: 2% of one third thereof                               |           | 85,461,217        |
| <b>Less Bonds subject to limitation:</b>                          |           |                   |
| General Obligation (Guaranteed Energy Savings) Bonds, Series 2017 |           | 6,580,000         |
| General Obligation (Highway Bond Series 2022)                     |           | 3,950,000         |
| Economic Development (PSAP) Income Tax Revenue Bonds of 2014      |           | 4,985,000         |
|   |           | <b>15,515,000</b> |
| <b>Total Bonds subject to limitation</b>                          |           | <b>15,515,000</b> |
| <b>Issuance Margin</b>  | <b>\$</b> | <b>69,946,217</b> |
| Percentage of Debt to Debt Limit                                  |           | 18.15%            |

**Redevelopment District**

|  |           |                   |
|--|-----------|-------------------|
| Net Assessed Valuation (2022 pay 2023) of Taxable Property | \$        | 12,819,182,535    |
| Debt limit: 2% of one third thereof                        |           | 85,461,217        |
| <b>Less Bonds subject to limitation:</b>                   |           |                   |
| Redevelopment Special Taxing Bonds, Series 2019            |           | 9,375,000         |
| Redevelopment Special Taxing Bonds, Series 2016            |           | 6,115,000         |
|  |           | <b>15,490,000</b> |
| <b>Total Bonds subject to limitation</b>                   |           | <b>15,490,000</b> |
| <b>Issuance Margin</b>                                     | <b>\$</b> | <b>69,971,217</b> |
| Percentage of Debt to Debt Limit                           |           | 18.13%            |

A 2% debt limit is established by the Constitution of the State of Indiana. This limit is established for general obligation bonds, Economic Development Income Tax revenue bonds, tax revenue notes and other types of indebtedness. This limitation does not include revenue bonds payable from governmental funds (excluding EDIT bonds) shown in the general long term debt account group. Indiana law allows the creation of separate municipal corporations to provide vital governmental functions. Each of these municipal corporations (including the Redevelopment Authority and Redevelopment Commission) has its own 2% debt limit, even if they have the same or similar boundaries.

Source: St. Joseph County Auditor's Office

**St. Joseph County, Indiana**

**LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS**

|                                    | <u>2014</u>             | <u>2015</u>             | <u>2016</u>             | <u>2017</u>             | <u>2018</u>             | <u>2019</u>             | <u>2020</u>             | <u>2021</u>             | <u>2022</u>              | <u>2023</u>              |
|------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| <b>Net Assessed Value</b>          | <b>\$ 7,612,534,622</b> | <b>\$ 7,864,008,472</b> | <b>\$ 7,906,760,026</b> | <b>\$ 8,201,203,024</b> | <b>\$ 8,478,762,714</b> | <b>\$ 8,836,637,638</b> | <b>\$ 9,509,222,594</b> | <b>\$ 9,964,613,969</b> | <b>\$ 10,621,577,325</b> | <b>\$ 12,819,182,535</b> |
| <b>County</b>                      |                         |                         |                         |                         |                         |                         |                         |                         |                          |                          |
| Debt Limit (1)                     | \$ 50,750,231           | \$ 52,426,723           | \$ 52,711,734           | \$ 54,674,687           | \$ 56,525,085           | \$ 58,910,918           | \$ 63,394,817           | \$ 66,430,760           | \$ 70,810,516            | \$ 85,461,217            |
| Total Net Debt Applicable To Limit | <u>16,430,000</u>       | <u>25,910,000</u>       | <u>23,685,000</u>       | <u>25,315,000</u>       | <u>18,620,000</u>       | <u>17,010,000</u>       | <u>15,360,000</u>       | <u>13,950,000</u>       | <u>18,570,000</u>        | <u>15,515,000</u>        |
| Debt Margin                        | 34,320,231              | 26,516,723              | 29,026,734              | 29,359,687              | 37,905,085              | 41,900,918              | 48,034,817              | 52,480,760              | 52,240,516               | 69,946,217               |
| <b>Percentage of Debt Limit</b>    | <b>32.37%</b>           | <b>49.42%</b>           | <b>44.93%</b>           | <b>46.30%</b>           | <b>32.94%</b>           | <b>28.87%</b>           | <b>24.23%</b>           | <b>21.00%</b>           | <b>26.22%</b>            | <b>18.15%</b>            |
| <b>Redevelopment District</b>      |                         |                         |                         |                         |                         |                         |                         |                         |                          |                          |
| Debt Limit (1)                     | \$ 50,750,231           | \$ 52,426,723           | \$ 52,711,734           | \$ 54,674,687           | \$ 56,525,085           | \$ 58,910,918           | \$ 63,394,817           | \$ 66,430,760           | \$ 70,810,516            | \$ 85,461,217            |
| Total Net Debt Applicable To Limit | <u>8,665,000</u>        | <u>5,875,000</u>        | <u>2,995,000</u>        | <u>9,730,000</u>        | <u>8,730,000</u>        | <u>17,540,000</u>       | <u>17,050,000</u>       | <u>16,545,000</u>       | <u>16,025,000</u>        | <u>15,490,000</u>        |
| Debt Margin                        | 42,085,231              | 46,551,723              | 49,716,734              | 44,944,687              | 47,795,085              | 41,370,918              | 46,344,817              | 49,885,760              | 54,785,516               | 69,971,217               |
| <b>Percentage of Debt Limit</b>    | <b>17.07%</b>           | <b>11.21%</b>           | <b>5.68%</b>            | <b>17.80%</b>           | <b>15.44%</b>           | <b>29.77%</b>           | <b>26.89%</b>           | <b>24.91%</b>           | <b>22.63%</b>            | <b>18.13%</b>            |

(1) A 2% of net assessed value debt limit has been established by the Constitution of the State of Indiana for certain type of debt including general obligation bonds, Economic Development Income Tax bonds and tax revenue notes. This limitation does not apply to revenue bonds payable from governmental or proprietary funds.

**St. Joseph County, Indiana**

**RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS**

| Fiscal Year    | Governmental Activities  |               |                |                     |                | Total Primary Government | 2020 Census Population (1) | Debt Per Capita | County Estimated Personal Income (2) | County Debt Percent of Income |
|----------------|--------------------------|---------------|----------------|---------------------|----------------|--------------------------|----------------------------|-----------------|--------------------------------------|-------------------------------|
|                | General Obligation Bonds | Revenue Bonds | Mortgage Bonds | Notes/Loans Payable | Leases Payable |                          |                            |                 |                                      |                               |
| 2014           | \$ 7,275,000             | \$ 22,225,000 | \$ 9,400,000   | \$ -                | \$ 3,065,642   | \$ 41,965,642            | \$ 267,848                 | \$ 157          | \$ 8,857,465,512                     | 0.47%                         |
| 2015           | 5,880,000                | 27,641,301    | 9,025,000      | -                   | 4,371,122      | 46,917,423               | 268,361                    | 175             | 8,874,429,909                        | 0.53%                         |
| 2016           | 4,340,000                | 34,528,569    | 6,130,000      | -                   | 2,814,934      | 47,813,503               | 269,862                    | 177             | 8,924,066,478                        | 0.54%                         |
| 2017           | 13,315,000               | 30,021,275    | 3,125,000      | -                   | 4,087,206      | 50,548,481               | 270,057                    | 187             | 8,930,514,933                        | 0.57%                         |
| 2018           | 11,220,000               | 26,813,874    | -              | -                   | 5,646,076      | 43,679,950               | 270,972                    | 161             | 8,960,773,068                        | 0.49%                         |
| 2019           | 10,070,000               | 27,660,953    | -              | -                   | 18,810,387     | 56,541,340               | 271,828                    | 208             | 8,989,080,132                        | 0.63%                         |
| 2020           | 8,890,000                | 26,462,469    | -              | -                   | 16,211,672     | 51,564,141               | 272,912                    | 189             | 9,024,926,928                        | 0.57%                         |
| 2021           | 7,960,000                | 25,228,985    | -              | 13,809,157          | 451,453        | 47,449,595               | 272,912                    | 174             | 9,024,926,928                        | 0.53%                         |
| 2022           | 13,075,000               | 23,981,548    | -              | 10,646,872          | 343,489        | 48,046,909               | 272,912                    | 176             | 9,024,926,928                        | 0.53%                         |
| 2023           | 10,530,000               | 22,674,111    | -              | 8,812,696           | 232,886        | 42,249,693               | 272,912                    | 155             | 9,024,926,928                        | 0.47%                         |
| <b>Percent</b> | <b>24.92%</b>            | <b>53.67%</b> | <b>0.00%</b>   | <b>20.86%</b>       | <b>0.55%</b>   | <b>100.00%</b>           |                            |                 |                                      |                               |

Sources: St. Joseph County Accounting Records and Annual Comprehensive Financial Report (primary government only. Excludes component units) Baker Tilly Annual Continuing Disclosure Reports. Cender & Dalton Financial Advisers.

(1) U.S. Census Bureau, 2010 Census information for 2012-2019; 2020 Census information for 2020-2023.

(2) County Estimated Personal Income - Census Population x Per Capita Annual Personal Income (\$33,069 - 2023 Census estimate).

COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
DECEMBER 31, 2023

|  | <u>Gross Debt</u>     | <u>Percentage Applicable to County</u> | <u>Amount Applicable to County</u> | <u>Debt Per Capita</u> | <u>Ratio of Debt/ Net Assessed Value</u> | <u>Ratio of Debt/ Personal Income</u> |
|--|-----------------------|--|------------------------------------|------------------------|--|---------------------------------------|
| <b>Direct Debt:</b>                      |                       |  |                                    |                        |  |                                       |
| <b>St Joseph County</b>                  |                       |  |                                    |                        |  |                                       |
| General Obligation Bonds                 | \$ 10,530,000         | 100.00%                                | \$ 10,530,000                      |                        |  |                                       |
| Revenue Bonds                            | 22,674,111            | 100.00%                                | 22,674,111                         |                        |  |                                       |
| Notes/Loans Payable                      | 8,812,696             | 100.00%                                | 8,812,696                          |                        |  |                                       |
| Leases Payable                           | 232,886               | 100.00%                                | 232,886                            |                        |  |                                       |
| <b>Total Direct Debt</b>                 | <b>42,249,693</b>     |  | <b>42,249,693</b>                  | <b>\$ 155</b>          | <b>0.33%</b>                             | <b>0.47%</b>                          |
| <b>Overlapping Debt (3)</b>              |                       |  |                                    |                        |  |                                       |
| City of Mishawaka                        | 170,877,000           | 100.00%                                | 170,877,000                        |                        |  |                                       |
| City of South Bend                       | 115,485,517           | 100.00%                                | 115,485,517                        |                        |  |                                       |
| John Glenn School Corporation            | 18,430,000            | 67.66%                                 | 12,469,738                         |                        |  |                                       |
| Madison Township                         | 341,538               | 100.00%                                | 341,538                            |                        |  |                                       |
| Mishawaka Public Library                 | 3,560,000             | 100.00%                                | 3,560,000                          |                        |  |                                       |
| Mishawaka Redevelopment Authority        | 37,535,000            | 100.00%                                | 37,535,000                         |                        |  |                                       |
| New Carlisle Public Library              | 920,000               | 100.00%                                | 920,000                            |                        |  |                                       |
| New Prairie United School Corporation    | 46,645,000            | 35.69%                                 | 16,647,601                         |                        |  |                                       |
| Olive Township                           | 676,205               | 100.00%                                | 676,205                            |                        |  |                                       |
| Penn Township                            | 2,362,282             | 100.00%                                | 2,362,282                          |                        |  |                                       |
| Penn-Harris-Madison School Corporation   | 63,611,349            | 100.00%                                | 63,611,349                         |                        |  |                                       |
| School City of Mishawaka                 | 35,575,606            | 100.00%                                | 35,575,606                         |                        |  |                                       |
| South Bend Community School Corporation  | 82,551,021            | 100.00%                                | 82,551,021                         |                        |  |                                       |
| South Bend Redevelopment Authority       | 2,000,000             | 100.00%                                | 2,000,000                          |                        |  |                                       |
| South Bend Redevelopment Commission      | 47,430,000            | 100.00%                                | 47,430,000                         |                        |  |                                       |
| South Bend Redevelopment District        | 7,765,000             | 100.00%                                | 7,765,000                          |                        |  |                                       |
| St. Joseph Airport                       | 4,830,000             | 100.00%                                | 4,830,000                          |                        |  |                                       |
| St. Joseph County Public Library         | 14,640,000            | 100.00%                                | 14,640,000                         |                        |  |                                       |
| Town of Lakeville                        | 6,680,000             | 100.00%                                | 6,680,000                          |                        |  |                                       |
| Town of New Carlisle                     | 1,175,000             | 100.00%                                | 1,175,000                          |                        |  |                                       |
| Town of North Liberty                    | 4,168,151             | 100.00%                                | 4,168,151                          |                        |  |                                       |
| Town of Walkerton                        | 7,988,431             | 100.00%                                | 7,988,431                          |                        |  |                                       |
| Union North United School Corporation    | 18,615,000            | 52.01%                                 | 9,681,662                          |                        |  |                                       |
| Union Township                           | 1,685,000             | 100.00%                                | 1,685,000                          |                        |  |                                       |
| Warrant Township                         | 17,927,357            | 100.00%                                | 17,927,357                         |                        |  |                                       |
| Walkerton Public Library                 | 335,000               | 100.00%                                | 335,000                            |                        |  |                                       |
| <b>Total Overlapping Debt</b>            | <b>713,809,457</b>    |  | <b>668,918,457</b>                 | <b>\$ 2,451</b>        | <b>5.22%</b>                             | <b>7.41%</b>                          |
| <b>Total Direct and Overlapping Debt</b> | <b>\$ 756,059,150</b> |  | <b>\$ 711,168,150</b>              | <b>\$ 2,606</b>        | <b>5.55%</b>                             | <b>7.88%</b>                          |

**Ratio Factors:**

|  |                   |
|--|-------------------|
| Net Assessed Valuation (2022 payable 2023) | \$ 12,819,182,535 |
| County Population - 2022 Census (1)        | 272,912           |
| County Per Capita Annual Income (2)        | 33,069            |
| Estimated County Personal Income (1 x 2)   | \$ 9,024,926,928  |

**Sources:**

- (1) U.S. Census Bureau, 2022
- (2) U.S. Census Bureau, 2023
- (3) Cender/Dalton, LLC (overlapping debt information - May 1, 2024)

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL OBLIGATION  
 BONDED DEBT TO TOTAL GOVERNMENTAL EXPENDITURES  
 LAST TEN FISCAL YEARS\*  
 DECEMBER 31, 2023

| Fiscal<br>Year | Principal    | Interest   | Total Debt<br>Service | Total<br>Governmental Fund<br>Expenditures | Ratio of Debt Service<br>To Governmental Fund<br>Expenditures |
|----------------|--------------|------------|-----------------------|--|---|
| 2019           | \$ 1,150,000 | \$ 265,399 | \$ 1,415,399          | \$ 172,334,198                             | 0.82%   |
| 2020           | 1,180,000    | 237,050    | 1,417,050             | 165,615,917                                | 0.86%   |
| 2021           | 930,000      | 208,075    | 1,138,075             | 188,594,587                                | 0.60%   |
| 2022           | 685,000      | 190,700    | 875,700               | 214,689,637                                | 0.41%   |
| 2023           | 2,545,000    | 396,550    | 2,941,550             | 210,655,305                                | 1.40%   |

Source: St. Joseph County Annual GAAP Financial Report.

\*Information is available for 2019 through 2023. Prior to that, the County’s Annual Financial Report was prepared on the non-GAAP regulatory basis of accounting.

Debt -2017 General Obligation Bonds (Guaranteed Energy Savings)  
 2022 General Obligation (Highway) Bonds

RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO NET ASSESSED VALUATION  
AND NET BONDED DEBT PER CAPITA  
LAST TEN FISCAL YEARS

| <u>Tax Year/<br/>Collection Year</u> | <u>Population (1)</u> | <u>Net Assessed<br/>Value</u> | <u>Gross<br/>General Obligation<br/>Bonded Debt</u> | <u>Debt Service<br/>Monies<br/>Available</u> | <u>Net<br/>General Obligation<br/>Bonded Debt</u> | <u>Percent of Net<br/>GO Bonded Debt<br/>To Net Assessed<br/>Value</u> | <u>Net GO<br/>Bonded Debt<br/>Per Capita</u> |
|--------------------------------------|-----------------------|-------------------------------|---|--|---|--|--|
| 2013/2014                            | 267,848               | \$ 7,612,534,622              | \$ 7,275,000  | \$ -   | \$ 7,275,000                                      | 0.10%  | \$ 27.16                                     |
| 2014/2015                            | 268,361               | 7,864,008,472                 | 5,880,000   | -  | 5,880,000   | 0.07%  | 21.91  |
| 2015/2016                            | 269,862               | 7,906,760,026                 | 4,340,000   | -  | 4,340,000   | 0.05%  | 16.08  |
| 2016/2017                            | 270,057               | 8,201,203,024                 | 13,315,000  | -  | 13,315,000  | 0.16%  | 49.30  |
| 2017/2018                            | 270,972               | 8,478,762,714                 | 11,220,000  | -  | 11,220,000  | 0.13%  | 41.41  |
| 2018/2019                            | 271,828               | 8,836,637,638                 | 10,070,000  | 156,160                                      | 9,913,840   | 0.11%  | 36.47  |
| 2019/2020                            | 272,912               | 9,509,222,594                 | 8,890,000   | 134,512                                      | 8,755,488   | 0.09%  | 32.08  |
| 2020/2021                            | 272,212               | 9,964,613,969                 | 7,960,000   | 130,662                                      | 7,829,338   | 0.08%  | 28.76  |
| 2021/2022                            | 272,912               | 10,621,577,325                | 13,075,000  | 5,650,000                                    | 7,425,000   | 0.07%  | 27.21  |
| 2022/2023                            | 272,912               | 12,819,182,535                | 10,530,000  | 5,445,385                                    | 5,084,615   | 0.04%  | 18.63  |

Source

(1) U.S. Census Bureau, 2010 Census (2012 - 2019); Census Bureau Projections (2020 - 2023)

2017 General Obligation (Energy Savings) Bonds (Fund 4602)

2022 General Obligation (Highway Garage) Bonds (Fund 4702)

# **DEMOGRAPHIC AND ECONOMIC INFORMATION**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

## St. Joseph County, Indiana

### DEMOGRAPHIC STATISTICS LAST TEN YEARS

| Year | St. Joseph<br>County Est.<br>Population (1) | Percent<br>Increase/<br>(Decrease) | St. Joseph<br>County<br>Median Family<br>Income (2) | Percent<br>Increase/<br>(Decrease) | St. Joseph<br>County<br>Total<br>Housing<br>Units (3) | Number<br>Increase/<br>(Decrease) | St. Joseph<br>County<br>Median Home<br>Value (4) | Percent<br>Increase/<br>(Decrease) | St. Joseph<br>County<br>Median Age (5) | St. Joseph<br>County<br>Unemployment<br>Rate (6) | St. Joseph<br>County<br>Poverty<br>Rate (7) |
|------|---|------------------------------------|---|------------------------------------|---|-----------------------------------|--|------------------------------------|--|--|---|
| 2014 | 267,848                                     | 0.21%                              | \$46,388  | 13.20%                             | 101,296   | (2,108)                           | \$112,800  | 8.25%                              | 36.5                                   | 6.5%   | 17.2%                                       |
| 2015 | 268,361                                     | 0.19%                              | 46,881  | 1.06%                              | 98,835  | (2,461)                           | 122,600  | 8.69%                              | 36.2                                   | 5.0%   | 16.9%                                       |
| 2016 | 269,862                                     | 0.56%                              | 48,960  | 4.43%                              | 97,071  | (1,764)                           | 126,900  | 3.51%                              | 36.5                                   | 4.5%   | 16.3%                                       |
| 2017 | 270,057                                     | 0.07%                              | 52,188  | 6.59%                              | 98,705  | 1,634                             | 126,600  | -0.24%                             | 36.9                                   | 3.5%   | 15.9%                                       |
| 2018 | 270,972                                     | 0.34%                              | 54,674  | 4.76%                              | 107,730   | 9,025                             | 136,500  | 7.82%                              | 37.0                                   | 3.5%   | 13.0%                                       |
| 2019 | 271,828                                     | 0.32%                              | 53,881  | -1.45%                             | 105,250   | (2,480)                           | 136,800  | 0.22%                              | 36.9                                   | 3.5%   | 15.7%                                       |
| 2020 | 272,912                                     | 0.40%                              | 54,896  | 1.88%                              | 105,250   | -                                 | 136,800  | 0.00%                              | 36.9                                   | 8.4%   | 15.7%                                       |
| 2021 | 272,912                                     | 0.00%                              | 58,400  | 6.38%                              | 118,288   | 13,038                            | 142,300  | 4.02%                              | 36.9                                   | 4.2%   | 14.3%                                       |
| 2022 | 272,912                                     | 0.00%                              | 60,627  | 3.81%                              | 118,123   | (165)                             | 165,700  | 16.44%                             | 36.8                                   | 3.4%   | 13.2%                                       |
| 2023 | 272,912                                     | 0.00%                              | 60,627  | 0.00%                              | 118,123   | -                                 | 181,875  | 9.76%                              | 36.7                                   | 3.3%   | 12.7%                                       |

Sources:

- (1) U.S. Census Bureau, <https://datacensus.gov>. 2020 Decennial Census
- (2) Economic Research. Fred Economic Data. [fred.stlouisfed.org](https://fred.stlouisfed.org) (2011 to 2019). Information for 2020 is not available. U.S. Census Bureau data as presented on <https://worldpopulationreview.com> (2021-2022)
- (3) U.S. Census Bureau, <https://datacensus.gov>. Total occupied housing units includes homeowners and renters. 2020 Decennial Census
- (4) U.S. Census Bureau, <https://datacensus.gov>.
- (5) U.S. Census Bureau, <https://datacensus.gov>.
- (6) Economic Research. Fred Economic Data. [fred.stlouisfed.org](https://fred.stlouisfed.org) (2011 to 2019 and 2021 - 2023). U.S. Census Bureau, <https://datacensus.gov> for 2020.
- (7) U.S. Census Bureau, <https://datacensus.gov>.

EMPLOYMENT BY TYPE AND INDUSTRY  
LAST TEN YEARS

| Description                                      | 2014           | 2015           | 2016           | 2017           | 2018           | 2019           | 2020           | 2021           | 2022           | 2023           |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Total employment</b>                          | <b>168,314</b> | <b>171,852</b> | <b>175,721</b> | <b>176,231</b> | <b>178,811</b> | <b>181,357</b> | <b>169,239</b> | <b>171,164</b> | <b>177,318</b> | <b>177,318</b> |
| <b>By Type:</b>                                  |                |                |                |                |                |                |                |                |                |                |
| Wage and salary employment                       | 138,475        | 141,683        | 144,810        | 145,127        | 146,253        | 148,194        | 136,296        | 137,352        | 140,035        | 140,035        |
| Proprietors employment                           | 29,839         | 30,169         | 30,911         | 31,104         | 32,558         | 33,163         | 32,943         | 33,812         | 37,283         | 37,283         |
| Farm proprietors employment                      | 1,303          | 1,295          | 1,292          | 1,277          | 1,210          | 1,212          | 1,200          | 1,190          | 1,156          | 1,156          |
| Nonfarm proprietors employment                   | 28,536         | 28,874         | 29,619         | 29,827         | 31,348         | 31,951         | 31,743         | 32,622         | 36,127         | 36,127         |
| <b>By Industry:</b>                              |                |                |                |                |                |                |                |                |                |                |
| <b>Farm employment</b>                           | <b>1,686</b>   | <b>1,690</b>   | <b>1,674</b>   | <b>1,633</b>   | <b>1,620</b>   | <b>1,620</b>   | <b>1,559</b>   | <b>1,530</b>   | <b>1,520</b>   | <b>1,520</b>   |
| <b>Nonfarm employment</b>                        | <b>166,628</b> | <b>170,162</b> | <b>174,047</b> | <b>174,598</b> | <b>177,191</b> | <b>179,737</b> | <b>167,680</b> | <b>169,634</b> | <b>175,798</b> | <b>175,798</b> |
| Private nonfarm employment                       | 150,006        | 153,455        | 157,232        | 157,803        | 160,477        | 162,993        | 151,379        | 153,688        | 160,101        | 160,101        |
| Forestry, fishing, and related activities        | (D)            | (D)            | (D)            | (D)            | (D)            | 323            | (D)            | (D)            | (D)            | (D)            |
| Mining   | (D)            | (D)            | (D)            | (D)            | (D)            | 93             | (D)            | (D)            | (D)            | (D)            |
| Utilities  | (D)            | (D)            | (D)            | (D)            | (D)            | (D)            | (D)            | (D)            | (D)            | (D)            |
| Construction                                     | 6,827          | 7,341          | 7,736          | 8,216          | 8,308          | 8,581          | 8,393          | 8,614          | 8,802          | 8,802          |
| Manufacturing                                    | 17,523         | 18,098         | 18,444         | 18,670         | 18,422         | 17,983         | 16,359         | 16,159         | 16,338         | 16,338         |
| Wholesale trade                                  | 7,265          | 7,477          | 7,678          | 7,064          | 6,978          | 7,300          | 6,998          | 7,128          | 7,564          | 7,564          |
| Retail trade                                     | 17,735         | 17,912         | 18,186         | 17,968         | 17,794         | 17,848         | 17,077         | 17,237         | 17,482         | 17,482         |
| Transportation and warehousing                   | (D)            | (D)            | (D)            | (D)            | (D)            | (D)            | (D)            | (D)            | (D)            | (D)            |
| Information                                      | 2,266          | 2,147          | 2,053          | 1,993          | 2,001          | 1,872          | 1,658          | 1,773          | 2,027          | 2,027          |
| Finance and insurance                            | 6,055          | 6,143          | 6,188          | 6,668          | 6,435          | 6,761          | 6,786          | 6,985          | 7,699          | 7,699          |
| Real estate and rental and leasing               | 6,271          | 6,225          | 6,502          | 6,423          | 6,621          | 6,724          | (D)            | 6,816          | 7,868          | 7,868          |
| Professional, scientific, and technical services | 7,419          | 7,805          | (D)            | 8,149          | 8,412          | 8,731          | 8,538          | 8,724          | 9,320          | 9,320          |
| Management of companies and enterprises          | 2,331          | 2,390          | (D)            | 2,801          | 2,761          | 2,802          | (D)            | 2,803          | (D)            | (D)            |
| Administrative and waste management services     | 8,142          | 8,169          | 8,657          | 8,442          | 8,432          | 8,716          | (D)            | 8,213          | (D)            | (D)            |
| Educational services                             | (D)            | (D)            | 15,284         | (D)            | 15,575         | (D)            | (D)            | (D)            | 12,583         | 12,583         |
| Health care and social assistance                | (D)            | (D)            | 23,679         | (D)            | 23,654         | (D)            | (D)            | (D)            | 23,834         | 23,834         |
| Arts, entertainment, and recreation              | 2,749          | 2,742          | 2,852          | 3,132          | 4,118          | 4,070          | 3,347          | 3,685          | 3,925          | 3,925          |
| Accommodation and food services                  | 12,348         | 12,811         | 13,248         | 13,200         | 13,880         | 13,512         | 11,409         | 11,970         | 12,914         | 12,914         |
| Other services, except government                | 10,316         | 10,385         | 10,569         | 10,512         | 10,516         | 10,858         | 9,775          | 9,797          | 10,458         | 10,458         |
| <b>Government and government enterprises</b>     | <b>16,622</b>  | <b>16,707</b>  | <b>16,815</b>  | <b>16,795</b>  | <b>16,714</b>  | <b>16,744</b>  | <b>16,301</b>  | <b>15,946</b>  | <b>15,697</b>  | <b>15,697</b>  |
| Federal, civilian                                | 962            | 944            | 952            | 972            | 953            | 952            | 987            | 918            | 891            | 891            |
| Military   | 1,002          | 1,023          | 1,005          | 972            | 932            | 937            | 884            | 883            | 818            | 818            |
| State and local                                  | 14,658         | 14,740         | 14,858         | 14,851         | 14,829         | 14,829         | 14,430         | 14,145         | 13,988         | 13,988         |
| State government                                 | 3,096          | 3,077          | 3,109          | 3,128          | 2,822          | 3,158          | 3,063          | 2,950          | 2,802          | 2,802          |
| Local government                                 | 11,562         | 11,663         | 11,749         | 11,723         | (D)            | 11,697         | 11,367         | 11,195         | 11,186         | 11,186         |

Source: Bureau of Local Economic Analysis (<https://www.bea.gov>) - South Bend - Mishawaka Metropolitan Statistical Area . Tools. Interactive Data. Personal Income and Employment Data by County and Metropolitan Areas. CAEMP25N Report. Total Full-Time and Part-Time Employment by NAICS Industry. South Bend - Mishawaka MSA. Total Employment.

(D) - information not shown on Bureau of Local Economic Analysis website to avoid disclosure of confidential information. Estimates are included in higher-level totals.

2023 data is not available on Bureau of Local Economic Analysis. Used 2022 data.

PRINCIPAL EMPLOYERS – CURRENT AND TEN YEARS AGO  
DECEMBER 31, 2023

| Employer                                  | Type of Business       | 2022                |                  |      | 2014                |                  |      |
|---|------------------------|---------------------|------------------|------|---------------------|------------------|------|
|   |                        | Number of Employees | Percent of Total | Rank | Number of Employees | Percent of Total | Rank |
| University of Notre Dame                  | Higher education       | 7,000               | 4.50%            | 1    | 5,920               | 3.52%            | 1    |
| Beacon Health System (Memorial)           | Health care            | 5,200               | 3.34%            | 2    | 3,300               | 1.96%            | 3    |
| South Bend Community School Corp          | Public schools         | 3,500               | 2.25%            | 3    | 3,686               | 2.19%            | 2    |
| City of South Bend                        | Government             | 3,000               | 1.93%            | 4    | 1,243               | 0.74%            | 7    |
| Press Ganey Associates, Inc.              | Health care            | 3,000               | 1.93%            | 5    | -                   | -                |      |
| Saint Joseph Regional Medical Center Inc. | Health care            | 3,000               | 1.93%            | 6    | 2,250               | 1.34%            | 4    |
| Air Wisconsin Airlines, LLC               | Regional Airline       | 1,500               | 0.96%            | 7    | -                   | -                |      |
| St. Joseph County                         | Government             | 1,287               | 0.83%            | 8    | 1,303               | 0.77%            | 5    |
| The South Bend Clinic LLP                 | Health care            | 1,000               | 0.64%            | 9    | -                   | -                |      |
| AM General Corporation                    | Manufacturing/Assembly | 1,000               | 0.64%            | 10   | 1,000               | 0.59%            | 10   |
| Indiana University South Bend             | Higher education       | -                   | -                |      | 1,277               | 0.76%            | 6    |
| Schurz Communications                     | News                   | -                   | -                |      | 1,000               | 0.59%            | 9    |
| Penn-Harris-Madison School Corporation    | Public schools         | -                   | -                |      | 1,113               | 0.66%            | 8    |
| <b>Total Number of Employees</b>          |                        | <b>29,487</b>       | <b>18.95%</b>    |      | <b>22,092</b>       | <b>13.13%</b>    |      |
| <b>Total Area Employment</b>              |                        | <b>155,614</b>      | <b>100.00%</b>   |      | <b>168,314</b>      | <b>100.00%</b>   |      |

Source - Baker Tilly LLC (2014); South Bend-Elkhart Regional Partnership (southbendelkhart.org)

Source - Bureau of Local Economic Analysis (<https://www.bea.gov>) - GDP & Personal Income St. Joseph County, IN

Source - St. Joseph County Payroll Records

2023 data is not available on Bureau of Local Economic Analysis.

St. Joseph County, Indiana

FINANCIAL INSTITUTIONS  
DECEMBER 31, 2023

| Year | Banks/Savings Institutions |           | Credit Unions     |           | Total Local<br>Branches | Total Deposits | Percent<br>Increase<br>(Decrease) |
|------|----------------------------|-----------|-------------------|-----------|-------------------------|----------------|-----------------------------------|
|      | Local<br>Branches          | Deposits  | Local<br>Branches | Deposits  |                         |                |                                   |
| 2014 | 70                         | 3,813,374 | 35                | 2,915,353 | 105                     | 6,728,727      | -14.74%                           |
| 2015 | 72                         | 3,754,435 | 35                | 3,139,034 | 107                     | 6,893,469      | 2.45%                             |
| 2016 | 70                         | 4,050,616 | 36                | 3,291,315 | 106                     | 7,341,931      | 6.51%                             |
| 2017 | 66                         | 4,418,344 | 36                | 3,481,335 | 102                     | 7,899,679      | 7.60%                             |
| 2018 | 66                         | 4,801,604 | 37                | 3,225,192 | 103                     | 8,026,796      | 1.61%                             |
| 2019 | 62                         | 4,661,605 | 37                | 4,068,187 | 99                      | 8,729,792      | 8.76%                             |
| 2020 | 54                         | 4,513,427 | 37                | 4,984,324 | 91                      | 9,497,751      | 8.80%                             |
| 2021 | 53                         | 5,207,377 | 38                | 6,064,638 | 91                      | 11,272,015     | 18.68%                            |
| 2022 | 62                         | 5,643,606 | 39                | 6,385,983 | 101                     | 12,029,589     | 6.72%                             |
| 2023 | 60                         | 5,591,808 | 51                | 6,689,934 | 111                     | 12,281,742     | 2.10%                             |

| Banks                |    |                  |                | Credit Unions                                |    |                  |                |
|----------------------|----|------------------|----------------|--|----|------------------|----------------|
| 1st Source Bank      | \$ | 3,146,558        | 56.27%         | Everwise (Teacher's Credit Union)            | \$ | 4,261,570        | 63.70%         |
| Lake City Bank       |    | 458,607          | 8.20%          | Notre Dame Federal Credit Union              |    | 937,656          | 14.02%         |
| PNC Bank             |    | 499,311          | 8.93%          | Community Wide Credit Union                  |    | 685,703          | 10.25%         |
| JP Morgan Chase Bank |    | 408,320          | 7.30%          | INOVA  |    | 579,718          | 8.67%          |
| Key Bank             |    | 223,088          | 3.99%          | AAA Federal Credit Union                     |    | 67,204           | 1.00%          |
| Northwest Bank       |    | 190,789          | 3.41%          | Policemen's Federal Credit Union             |    | 69,148           | 1.03%          |
| Fifth Third Bank     |    | 190,896          | 3.41%          | South Bend Firefighters Federal Credit Union |    | 41,256           | 0.62%          |
| Old National Bank    |    | 202,659          | 3.62%          | South Bend Transit Federal Credit Union      |    | 2,830            | 0.04%          |
| Others               |    | 271,580          | 4.86%          | TLCU Financial                               |    | 44,849           | 0.67%          |
| Total                | \$ | <b>5,591,808</b> | <b>100.00%</b> |  | \$ | <b>6,689,934</b> | <b>100.00%</b> |

Sources:  
Federal Deposit Insurance Corporation Website (www.fdic.gov). Analysis. FDIC Quarterly Banking Profile. Summary of Deposits. Indiana. St. Joseph County. Inside of Market.

National Credit Union Association Website (www.ncua.gov). Research a Credit Union. Enter City (South Bend). Select View for each credit union. Call Report. Select Year End Date (December 31). Download Call Report Form 5300. Total Shares and Deposits is on page 3. View Branch Information. Count number of local branches in St. Joseph County and Elkhart County.  
Number of credit union branches is estimated for 2020 and prior years.

## **OPERATING INFORMATION**

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

**St. Joseph County, Indiana**

**CAPITAL ASSET AND INFRASTRUCTURE STATISTICS BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS**

| <b>Function/program</b>                | <b>2014</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Police</b>                          |             |             |             |             |             |             |             |             |             |             |
| Stations                               | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           |
| Number of Vehicles (marked & unmarked) | 186         | 186         | 186         | 186         | 187         | 187         | 195         | 198         | 198         | 198         |
| <b>Solid Waste</b>                     |             |             |             |             |             |             |             |             |             |             |
| Collection Sites                       | 1           | 1           | 1           | 1           | 2           | 2           | 2           | 2           | 2           | 2           |
| <b>Public Works</b>                    |             |             |             |             |             |             |             |             |             |             |
| Streets (miles)                        | 1,159       | 1,146       | 1,142       | 1,140       | 1,140       | 1,140       | 1,132       | 1,132       | 1,132       | 1,132       |
| Streetlights                           | 41          | 41          | 41          | 41          | 41          | 41          | 41          | 41          | 41          | 41          |
| Traffic signals                        | 36          | 36          | 36          | 36          | 36          | 36          | 37          | 37          | 37          | 37          |
| Vehicles                               | 103         | 117         | 122         | 115         | 135         | 92          | 100         | 100         | 100         | 100         |
| <b>Parks and recreation</b>            |             |             |             |             |             |             |             |             |             |             |
| Acreage Owned                          | 1,258       | 1,258       | 1,258       | 1,258       | 1,258       | 1,258       | 1,258       | 1,258       | 1,258       | 1,258       |
| Number of Parks                        | 9           | 9           | 9           | 9           | 9           | 9           | 9           | 9           | 9           | 9           |
| Playgrounds                            | 6           | 6           | 6           | 6           | 6           | 6           | 6           | 6           | 6           | 6           |

**Sources: Various County departments**

Sources: Various County departments (information for Public Works not available for 2022)

**St. Joseph County, Indiana**

**OPERATING INDICATORS BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS**

| Function/ Program   | As Of December 31, |         |         |           |           |           |           |           |            |            |
|---|--------------------|---------|---------|-----------|-----------|-----------|-----------|-----------|------------|------------|
|   | 2014               | 2015    | 2016    | 2017      | 2018      | 2019      | 2020      | 2021      | 2022       | 2023       |
| <b>Police</b>   |                    |         |         |           |           |           |           |           |            |            |
| Physical arrests  | 4,180              | 4,314   | 4,783   | 5,088     | 6,133     | 6,289     | 5,122     | 6,076     | 6,167      | 6,055      |
| Traffic violations  | 4,675              | 3,562   | 3,800   | 2,746     | 1,705     | 3,836     | 2,280     | 2,523     | 1,720      | 1,903      |
| <b>Solid Waste</b>  |                    |         |         |           |           |           |           |           |            |            |
| Household hazardous waste collected (lbs)                                       | 724,447            | 756,372 | 997,253 | 1,031,435 | 1,259,641 | 1,464,801 | 1,343,366 | 1,384,438 | 1,628,519  | 1,272,895  |
| Curbside recycling collected (lbs)  | n/a                | n/a     | n/a     | n/a       | n/a       | n/a       | n/a       | n/a       | 22,753,540 | 18,239,460 |
| <b>Public Works</b>   |                    |         |         |           |           |           |           |           |            |            |
| Street resurfacing (miles)  | 30                 | 35      | 25      | 32        | 25        | 26        | 26        | 25        | 54         | 72         |
| Potholes repaired (tonnage)   | 2,115              | 2,481   | 1,704   | 2,058     | 1,992     | 2,404     | 2,028     | 1,643     | 2,756      | 2,601      |
| <b>Probate Court - CASA Program (Court Appointed Special Advocates)</b>         |                    |         |         |           |           |           |           |           |            |            |
| Number of CASA Volunteers   | 137                | 125     | 143     | 142       | 144       | 142       | 149       | 149       | n/a        | 118        |
| Number of children served by CASA   | 288                | 292     | 291     | 431       | 484       | 560       | 895       | 871       | n/a        | 703        |
| <b>Superior Court</b>   |                    |         |         |           |           |           |           |           |            |            |
| Number of jury trials (1)   | 120                | 127     | 132     | 128       | 137       | 122       | 50        | 37        | 90         | 104        |
| <b>Health Department</b>  |                    |         |         |           |           |           |           |           |            |            |
| Number of programs  | 56                 | 58      | 59      | 65        | 68        | 69        | 74        | 78        | 78         | 26         |
| Number of vital records provided<br>(i.e. birth certificate, death certificate) | 26,500             | 33,000  | 31,645  | 32,998    | 34,564    | 34,320    | 27,910    | 37,580    | 33,379     | 31,417     |
| <b>Parks and Recreation:</b>  |                    |         |         |           |           |           |           |           |            |            |
| Miles of unpaved hiking trails  | -                  | -       | -       | -         | -         | -         | -         | 30        | 30         | 30         |
| Miles of paved hiking trails  | -                  | -       | -       | -         | -         | -         | -         | 2         | 2          | 2          |

Sources: Various County departments

(1) Jury trials much lower during 2020 and 2021 due to the COVID-19 pandemic.

**St. Joseph County, Indiana**

**NUMBER OF COUNTY GOVERNMENT EMPLOYEES BY DEPARTMENT  
LAST TEN FISCAL YEARS**

| Department Number | Department Name               | As Of December 31, |      |      |      |      |      |      |      |      |      |
|-------------------|-------------------------------|--------------------|------|------|------|------|------|------|------|------|------|
|                   |                               | 2014               | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| 001               | County Clerk                  | 66                 | 65   | 65   | 57   | 57   | 56   | 55   | 52   | 50   | 52   |
| 002               | County Auditor (7)            | 23                 | 23   | 23   | 25   | 28   | 28   | 27   | 32   | 21   | 20   |
| 003               | County Treasurer              | 11                 | 11   | 11   | 11   | 11   | 10   | 10   | 10   | 9    | 9    |
| 004               | County Recorder               | 5                  | 6    | 6    | 6    | 6    | 6    | 6    | 6    | 6    | 6    |
| 005               | County Police (1)             | 180                | 165  | 165  | 159  | 166  | 175  | 176  | 181  | 172  | 165  |
| 006               | County Jail                   | 119                | 124  | 149  | 140  | 130  | 143  | 145  | 121  | 118  | 107  |
| 008               | Purdue Extension              | 2                  | 2    | 3    | 3    | 2    | 2    | 3    | 2    | 3    | 3    |
| 009               | Emergency Management Agency   | 3                  | 3    | 3    | 5    | 4    | 5    | 3    | 3    | 2    | 2    |
| 010               | Archives                      | 5                  | 6    | 5    | 5    | 6    | 5    | 4    | 5    | 5    | 4    |
| 011               | County Coroner                | 5                  | 5    | 4    | 5    | 7    | 7    | 6    | 5    | 6    | 6    |
| 012, 0120, 017    | County Assessor               | 27                 | 32   | 34   | 34   | 35   | 33   | 36   | 36   | 36   | 33   |
| 013               | PSAP 911 Center (1)           | -                  | -    | 69   | 72   | 78   | 80   | 71   | 71   | 72   | 75   |
| 014               | Information Technology (7)    | -                  | -    | -    | -    | -    | -    | -    | -    | 8    | 9    |
| 018               | Prosecuting Attorney          | 84                 | 85   | 84   | 82   | 83   | 85   | 87   | 81   | 85   | 88   |
| 019               | Circuit Court                 | 13                 | 14   | 13   | 15   | 14   | 13   | 13   | 13   | 13   | 14   |
| 020               | Superior Court                | 29                 | 32   | 33   | 37   | 36   | 37   | 36   | 35   | 37   | 35   |
| 021               | County-City Bldg. Maintenance | 33                 | 32   | 35   | 34   | 34   | 35   | 25   | 23   | 28   | 23   |
| 023,007,022       | County Engineer (2) (3)       | 15                 | 14   | 15   | 13   | 14   | -    | -    | -    | -    | -    |
| 024               | Adult Probation               | 35                 | 34   | 36   | 39   | 38   | 38   | 41   | 41   | 42   | 41   |
| 025               | Juvenile & Probate Court (4)  | 53                 | 55   | 55   | 57   | 57   | 52   | 36   | 34   | 38   | 37   |
| 026               | Soil & Water Conservation     | 3                  | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    | 3    |
| 028               | Voter Registration            | 7                  | 8    | 6    | 5    | 5    | 8    | 8    | 8    | 6    | 0    |
| 029               | County Jail Maintenance       | 7                  | 7    | 7    | 6    | 6    | 6    | 7    | 6    | 6    | 6    |
| 030               | Portage Manor                 | 50                 | 48   | 47   | 51   | 47   | 47   | 48   | 38   | 48   | 0    |
| 031               | Weights & Measures            | 2                  | 2    | 2    | 2    | 2    | 2    | 2    | 3    | 3    | 2    |
| 032               | Area Plan Commission (3)      | 5                  | 8    | 8    | 6    | 10   | -    | -    | -    | 0    | 0    |
| 033               | NIHS Museum                   | 3                  | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |

**St. Joseph County, Indiana**

**NUMBER OF COUNTY GOVERNMENT EMPLOYEES BY DEPARTMENT  
LAST TEN FISCAL YEARS**

| Department Number          | Department Name                      | As Of December 31, |              |              |              |              |              |              |              |              |              |
|----------------------------|--------------------------------------|--------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                            |                                      | 2014               | 2015         | 2016         | 2017         | 2018         | 2019         | 2020         | 2021         | 2022         | 2023         |
| 034                        | County Commissioners (1)             | 26                 | 87           | 23           | 21           | 21           | 17           | 21           | 20           | 21           | 21           |
| 035                        | County Council                       | 11                 | 11           | 11           | 11           | 11           | 11           | 11           | 11           | 11           | 11           |
| 036                        | Public Defenders                     | 32                 | 32           | 32           | 32           | 32           | 32           | 33           | 33           | 33           | 32           |
| 037                        | Historic Preservation (5)            | 2                  | 1            | 2            | 2            | -            | -            | -            | -            | -            | -            |
| 038                        | Courthouse Maintenance               | 3                  | 3            | 3            | 2            | 2            | 3            | 4            | 4            | 4            | 3            |
| 039                        | Juvenile Probation (4)               | -                  | -            | -            | -            | -            | -            | 26           | 25           | 20           | 23           |
| 041                        | Solid Waste Management (6)           | -                  | -            | -            | -            | -            | -            | 7            | 6            | 7            | 7            |
| 048                        | Prosecutor Title IV-D                | 40                 | 38           | 42           | 43           | 41           | 38           | 38           | 34           | 37           | 36           |
| 049                        | Juvenile Justice Center              | 75                 | 75           | 70           | 70           | 69           | 71           | 85           | 77           | 78           | 82           |
| 054                        | Domestic Relations                   | 7                  | 8            | 6            | 6            | 6            | 6            | 6            | 6            | 6            | 5            |
| 055                        | Health Department                    | 45                 | 48           | 46           | 47           | 48           | 50           | 52           | 75           | 70           | 72           |
| 056                        | CSAP                                 | 15                 | 14           | 14           | 15           | 14           | 14           | 12           | 12           | 12           | 10           |
| 057                        | Parks & Recreation                   | 43                 | 43           | 62           | 55           | 43           | 42           | 42           | 41           | 41           | 49           |
| 060-064                    | Highway Department                   | 73                 | 73           | 83           | 89           | 88           | 70           | 57           | 50           | 57           | 69           |
| 070                        | Infrastructure, Planning, Growth (3) | -                  | -            | -            | -            | -            | 27           | 27           | 25           | 23           | 25           |
| 071                        |                                      |                    |              |              |              |              |              |              |              | 3            | 3            |
| 080                        | Ducomb Center                        | 51                 | 50           | 51           | 56           | 53           | 51           | 45           | 41           | 37           | 47           |
| 150                        | Penn Township Assessor               | 6                  | 7            | 5            | 6            | 6            | 7            | 7            | 7            | 7            | 6            |
|                            |                                      | -                  | -            | -            | -            | -            | -            | -            | -            | -            | -            |
| <b>Number of Employees</b> |                                      | <b>1,214</b>       | <b>1,277</b> | <b>1,334</b> | <b>1,330</b> | <b>1,316</b> | <b>1,317</b> | <b>1,324</b> | <b>1,279</b> | <b>1,287</b> | <b>1,244</b> |

**Source - County Payroll Records - Final pay date of each year (includes full-time, part-time and temporary positions)**

- (1) Dept 005, 034, 013 St Joseph Cty 911 dispatch was paid out of Dept 5, County Police from 2011 thru 2014. Starting January 1, 2015, all dispatch centers in St Joseph County, City of South Bend and City of Mishawaka were combined and paid out of Dept 34, Commissioners. The 911 Center started its own Dept 13 on January 1, 2016. South Bend and Mishawaka are assessed an annual fee to help support the combined 911 Dispatch Center.
- (2) Dept 022, 023, 007 Dept 22 County Drainage and Dept 07 Surveyor/Drainage Board are paid out of Dept 23 County Engineer.
- (3) Dept 023, 032 Dept 23, Engineer and Dept 32 joined newly established Dept 70 Infrastructure, Planning and Growth (IPG) on January 1, 2019
- (4) Dept 025, 039 Dept 39 Juvenile Probation was paid from Dept 25 Juvenile & Probate Court from 2011 thru 2019. Starting January 1, 2020, Juvenile Probation was moved to a separate department.
- (5) Dept 037 Dept 37 Historic Preservation moved to the City of South Bend under an interlocal agreement on January 1, 2018.
- (6) Dept 041 Dept 41 the Solid Waste Management District accounting and payroll were performed by St Joseph County under an interlocal agreement on January 1, 2020.. Solid Waste is reported as a discrete component unit in the County's Annual Audited Financial Report
- (7) Dept 002 A consolidation of departmental Information Technology employees and expenditures occurred under the Auditor's Office effective January 1, 2017. IT was set up as a separate department effective January 1, 2022.
- (8) Dept 030 Dept 30 Portage Manor was dissolved July 2023
- (9) Dept 028 Dept 48 Voter Registration was consolidated to Dept 001 Clerks June 1, 2023

**INSURANCE COVERAGE  
DECEMBER 31, 2023**

| <u>Type of Coverage</u>                       |                  | <u>Limits of Liability</u>                            | <u>Estimated Annual Premium</u> |
|---|------------------|---|---------------------------------|
| <b>Liability</b>                              | 7/1/23-7/1/24    |   |                                 |
| Retention/Deductible                          |                  | \$1,000,000   |                                 |
| Comprehensive General Liability               |                  | \$5,000,000   | \$304,938 - Premium             |
| Police Professional Liability                 |                  | \$5,000,000   | Included                        |
| Auto Liability                                |                  | \$5,000,000   | Included                        |
| Premises Liability                            |                  | \$5,000,000   | Included                        |
| <b>Cyber Liability</b>                        | 12/20/22-2/18/24 | \$1,000,000<br>\$25,000 deductible                    | \$50,334 - Premium              |
| <b>Crime</b>                                  |                  |   |                                 |
| Public Employee Dishonesty                    | 8/1/23-7/1/24    | \$1,000,000   | \$9,668 - Premium               |
| <b>Property</b>                               | 7/1/23-7/1/24    |   |                                 |
| All risk blanket building & contents          |                  | \$300,000,000 Loss Limit                              | \$285,873 - Premium             |
| Business Income/Extra Expense                 |                  | \$5,000,000   | Included in above               |
| Machinery Breakdown                           |                  | Included in above                                     | Included in above               |
| Fine Arts                                     |                  | \$250,000   | Included in above               |
| Valuable Papers & Records                     |                  | \$250,000   | Included in above               |
| Contractors Equipment                         |                  | \$2,636,196   | NA                              |
| Flood   | 7/1/23-7/1/24    | \$12,500,000/\$10,000,000<br>(as per policy schedule) | Included in above               |
| <b>Other</b>                                  | 7/1/23-7/1/24    |   |                                 |
| Workers Compensation                          |                  | Statutory   | Self-Insured                    |
| Third Party Fee                               |                  | Statutory   | \$90,500 - Annual Fee           |
| Excess Over Self-insured                      |                  | Statutory   | \$117,474 - Premium             |
| \$500,000 Retention Each Accident             |                  |   |                                 |
| \$750,000 Retention Ea Acc. - Police Officers |                  |   |                                 |
| <b>Med Mal</b>                                | 9/7/23-9/7/24    | \$500,000   | \$68,670 - Premium              |
| <b>AJG Risk Management Fee</b>                | 1/1/23-1/1/24    |   | \$10,000 - Premium              |

Source: Gallagher (the County's insurance broker and adviser)



# **St. Joseph County, Indiana**

## **Single Audit Report**

For the Year Ended December 31, 2023



**Contents**

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**St. Joseph County  
Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2023**

| Federal Grantor Agency<br>Cluster Title/Program Title/Project Title | Pass-Through Entity or Direct Grant  | Federal Assistance Listing Number | Pass-Through Entity (or Other) Identifying Number | Pass-Through To Subrecipient | Total Federal Awards Expended |
|---|--------------------------------------|-----------------------------------|---|------------------------------|-------------------------------|
| <b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>                        |                                      |                                   |   |                              |                               |
| <b>Child Nutrition Cluster</b>                                      |                                      |                                   |   |                              |                               |
| School Breakfast Program  | Indiana Department of Education      | 10.553                            | 12345   | \$ -                         | \$ 43,503                     |
| Supply Chain Funds  | Indiana Department of Education      | 10.553                            | 12345   | -                            | 12,779                        |
| National School Lunch Program                                       | Indiana Department of Education      | 10.555                            | 12345   | -                            | 80,550                        |
| National School Lunch Program                                       | Indiana Department of Education      | 10.555                            | 12345   | -                            | 9,589                         |
| <b>Total Child Nutrition Cluster</b>                                |                                      |                                   |   | -                            | 146,421                       |
| <b>Total U.S. Department Of Agriculture</b>                         |                                      |                                   |   | -                            | 146,421                       |
| <b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>                     |                                      |                                   |   |                              |                               |
| <b>Highway Planning and Construction Cluster</b>                    |                                      |                                   |   |                              |                               |
| Highway Planning and Construction                                   | Indiana Department of Transportation | 20.205                            | Des. 1593056                                      | -                            | 73,317                        |
| Highway Planning and Construction                                   | Indiana Department of Transportation | 20.205                            | Des. 1400296                                      | -                            | 150,601                       |
| Highway Planning and Construction                                   | Indiana Department of Transportation | 20.205                            | Des. 1900448                                      | -                            | 485,959                       |
| Highway Planning and Construction                                   | Indiana Department of Transportation | 20.205                            | Des. 1702832                                      | -                            | 272,200                       |
| Highway Planning and Construction                                   | Indiana Department of Transportation | 20.205                            | Des. 1400638                                      | -                            | 38,378                        |
| Highway Planning and Construction                                   | Indiana Department of Transportation | 20.205                            | Des. 1400639                                      | -                            | 1,665,760                     |
| Highway Planning and Construction                                   | Indiana Department of Transportation | 20.205                            | Des. 2100024                                      | -                            | 148,819                       |
| Highway Planning and Construction                                   | Indiana Department of Transportation | 20.205                            | Des. 2101602                                      | -                            | 63,711                        |
| <b>Total Highway Planning and Construction Cluster</b>              |                                      |                                   |   | -                            | 2,898,745                     |
| <b>Total U.S. Department of Transportation</b>                      |                                      |                                   |   | -                            | 2,898,745                     |
| <b><u>U.S. DEPARTMENT OF JUSTICE</u></b>                            |                                      |                                   |   |                              |                               |
| Crime Victim Assistance   | Indiana Criminal Justice Institute   | 16.575                            | VOCA 2022-00033                                   | -                            | 87,306                        |
| Crime Victim Assistance   | Indiana Criminal Justice Institute   | 16.575                            | 2018-V2-GX-0031, 2019-V2-GX-00                    | -                            | 164,521                       |
| Crime Victim Assistance   | Indiana Criminal Justice Institute   | 16.575                            | 2020-V2-GX-0011                                   | -                            | 11,991                        |
| Crime Victim Assistance   | Indiana Criminal Justice Institute   | 16.575                            | 2019-V2-GX-0014, 2020-V2-GX-001                   | -                            | 3,844                         |
|   |                                      |                                   |   | -                            | 267,662                       |
| Equitable Sharing - Sheriff Federal DEA                             | Direct Grant                         | 21.016                            | Direct Grant                                      | -                            | 44,115                        |
| Domestic Violence Grant   | Indiana Criminal Justice Institute   | 16.050                            | 2020-V3-GX-0042                                   | -                            | 106,896                       |
| STOP Violence Against Women Act                                     | Indiana Criminal Justice Institute   | 16.588                            | STOP-2022-2023 STOP-2023-2024                     | -                            | 173,146                       |
| <b>Total U.S. Department of Justice</b>                             |                                      |                                   |   | -                            | 591,819                       |

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

**St. Joseph County  
Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2023**

**(Continued)**

| Federal Grantor Agency<br>Cluster Title/Program Title/Project Title        | Pass-Through Entity or Direct Grant             | Federal<br>Assistance<br>Listing<br>Number | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number | Pass-Through<br>To Subrecipient | Total<br>Federal Awards<br>Expended |
|--|---|--|--|---------------------------------|-------------------------------------|
| <b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>                 |   |  |  |                                 |                                     |
| Public Health Emergency Preparedness (PHEP)                                | Indiana Department of Health                    | 93.069                                     | NU90TP922052   | \$ -                            | \$ 16,291                           |
| Immunizations and Vaccines for Children PPHF                               | Indiana Department of Health                    | 93.268                                     | NH23IP922631   | -                               | 324,148                             |
| COVID-19 Immunization Cooperative Agreements                               | Indiana Department of Health                    | 93.268                                     | NH23IP922631   | -                               | 221,352                             |
| Health Crisis Co-Ag  | Indiana Department of Health                    | 93.354                                     | 1NU90TP922179 & 6NU50CK000503                              | -                               | 85,587                              |
| COVID-19 Community Health Workers for Public Health Response and Resilient | Center for Disease Control                      | 93.495                                     | 6NU58DP007002-03-02  | -                               | 717,456                             |
| Child Support Enforcement  | Indiana Department of Child Services            | 93.563                                     | 1904 INCSES  | -                               | 201,563                             |
| Child Support Enforcement  | Indiana Department of Child Services            | 93.563                                     | 2001 INCSES  | -                               | 1,719,622                           |
| Child Support Enforcement  | Indiana Department of Child Services            | 93.563                                     | 2001 INCSES  | -                               | 31,833                              |
| Child Support Enforcement  | Indiana Department of Child Services            | 93.563                                     | 2001 INCSES  | -                               | 86,806                              |
| Child Support Enforcement  | Indiana Department of Child Services            | 93.563                                     | 1904 INCSES  | -                               | 155,473                             |
| Child Support Enforcement  | Indiana Department of Child Services            | 93.563                                     | 1904 INCSES  | -                               | 146,826                             |
| Maternal and Child Health Services Block Grant to States                   | Indiana Department of Health                    | 93.994                                     | 14457  | -                               | 1,192                               |
| FSSA Community Coordination  | Indiana Division of Mental Health and Addiction | 93.959                                     | 62533  | -                               | 100,000                             |
| <b>Total U.S. Department of Health and Human Services</b>                  |   |  |  | -                               | 3,808,149                           |
| <b><u>U.S. DEPARTMENT OF THE TREASURY</u></b>                              |   |  |  |                                 |                                     |
| COVID-19 Emergency Rental Assistance                                       | Direct Grant                                    | 21.023                                     | Direct Grant   | 59,958                          | 160,095                             |
|  |   |  |  | 59,958                          | 160,095                             |
| COVID-19 State and Local Fiscal Recovery Funds                             | Indiana Department of Health                    | 21.027                                     | Unknown  | -                               | 139,758                             |
| COVID-19 State and Local Fiscal Recovery Funds                             | Direct Grant                                    | 21.027                                     | Direct Grant   | 962,261                         | 16,359,214                          |
|  |   |  |  | 962,261                         | 16,498,972                          |
| <b>Total U.S. Department of the Treasury</b>                               |   |  |  | 1,022,219                       | 16,659,067                          |
| <b><u>U.S. Department of Homeland Security</u></b>                         |   |  |  |                                 |                                     |
| Voluntary Home Buy-out Program   | Indiana Department of Homeland Security         | 97.047                                     | PDMC-PJ-05-IN-2018-001                                     | -                               | 48,691                              |
| Building Resilient Infrastructure and Communities                          | Indiana Department of Homeland Security         | 97.047                                     | DHS-21-MT-047-00-99  | -                               | 15,490                              |
| <b>Total U.S. Department of Homeland Security</b>                          |   |  |  | -                               | 64,181                              |
| <b>Total Expenditures of Federal Awards</b>                                |   |  |  | \$ 1,022,219                    | \$ 24,168,382                       |

**St. Joseph County**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2023**

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**Notes to Schedule**

1. The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of St. Joseph County, Indiana (County) under programs of the federal government for the year ended December 31, 2023. The information in this Schedule 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 Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. For reimbursement grants passed through the State of Indiana, in accordance with Uniform Guidance, the award is deemed to be expended when evidence of approval is received from the State.

2. The County has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.
3. The County had no federal loans they were administering as of December 31, 2023.
4. The accompanying Schedule does not include expenditures related to federal awards administered by discretely presented component units of the County because their federal awards programs are reported upon separately.

## **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

### **Independent Auditor's Report**

Board of Commissioners  
St. Joseph County, Indiana  
South Bend, Indiana

We have audited, in accordance with the 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 (*Government Auditing Standards*), the governmental activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of St. Joseph County, Indiana (County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 28, 2024.

#### ***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, 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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a 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 identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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 financial statements. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### ***County's Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the response.

### ***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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**Forvis Mazars, LLP**

Fort Wayne, Indiana  
June 28, 2024

## **Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance**

### **Independent Auditor's Report**

Board of Commissioners  
St. Joseph County, Indiana  
South Bend, Indiana

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

We have audited St. Joseph County, Indiana (County) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2023. 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.

In our opinion, the County complied, in all material respects, with the 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, 2023.

##### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-002 and 2023-004. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses. The County is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The County's corrective action plans were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

### ***Report on Internal Control Over Compliance***

Our consideration of internal control over compliance was for the limited purpose described in the “Auditor’s Responsibilities for the Audit of Compliance” section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance 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, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-003 and 2023-004 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County’s response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County’s responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses. The County is responsible for preparing a corrective action plan to address each audit finding included in our auditor’s report. The County’s corrective action plans were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

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.

### ***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements. We have issued our report thereon dated June 28, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, 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 basic financial statements as a whole.

**Forvic Mazars, LLP**

Fort Wayne, Indiana  
June 28, 2024

**St. Joseph County  
 Schedule of Findings and Questioned Costs  
 Year Ended December 31, 2023**

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**Section I – Summary of Auditor’s Results**

*Financial Statements*

1. The type of report the auditor issued on whether the financial statements audited were prepared in accordance with (GAAP):  
 Unmodified     Qualified     Adverse     Disclaimer
  
2. Internal control over financial reporting:
 

|   |   |   |
|---|---|---|
| Significant deficiency(ies) identified? | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> None reported |
| Material weakness(es) identified?       | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No                       |
  
3. Noncompliance material to the financial statements noted?     Yes     No

*Federal Awards*

4. Internal control over major federal awards programs:
 

|   |   |  |
|---|---|--|
| Significant deficiency(ies) identified? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> None reported |
| Material weakness(es) identified?       | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
  
5. Type of auditor’s report issued on compliance for major federal programs:  
 Unmodified     Qualified     Adverse     Disclaimer
  
6. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a)?     Yes     No
  
7. Identification of major federal programs:

| Assistance Listing Number | Name of Federal Program or Cluster                         |
|---------------------------|--|
| 20.205                    | Highway Planning and Construction Cluster                  |
| 21.027                    | COVID-19 Coronavirus State and Local Fiscal Recovery Funds |
| 93.563                    | Child Support Enforcement                                  |

8. Dollar threshold used to distinguish between Type A and Type B programs was: \$750,000.
  
9. The County qualified as a low-risk auditee?     Yes     No

**Section II – Financial Statement Findings**

| Reference Number | Finding  |
|------------------|--|
| 2023-001         | <p><b>Criteria</b> – Pursuant to GASB Statement No. 34, <i>Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments</i>, management is responsible for establishing and maintaining effective internal controls over financial reporting.</p> <p><b>Condition</b> – Adjustments were required to be made to accounts payable and expenses to the original 2023 trial balances presented.</p> <p><b>Cause</b> – There was a lack of detailed supervisory review of the 2023 financial statements and related supporting schedules.</p> <p><b>Effect</b> – The County was required to record adjustments to accounts payable and expenses within the American Rescue Plan Act fund and the Discretely Presented Component unit in order to ensure its financial statements were in conformity with accounting principles generally accepted in the United States of America.</p> <p><b>Identification as a Repeat Finding:</b> Yes</p> <p><b>Recommendation</b> – Management should implement an additional level of review and consideration of closing entries.</p> <p><b>Views of Responsible Officials</b> – The County agrees with the audit adjustments required and will implement additional internal procedures as it relates to financial reporting.</p> <p><i>Persons responsible for implementing:</i> Abby Doyle, Chief Deputy Auditor</p> <p><i>Anticipated completion date:</i> Completed.</p> |

**Section III – Federal Award Findings and Questioned Costs**

| Reference Number | Finding   |
|------------------|---|
| 2023-002         | <p><b>Federal Agency:</b> U.S. Department of Treasury</p> <p><b>Federal Program Title:</b> COVID-19 Coronavirus State and Local Fiscal Recovery Funds</p> <p><b>Assistance Listing Number:</b> 21.027</p> <p><b>Federal Award Program Year:</b> January 1, 2023 – December 31, 2023</p> <p><b>Pass-Through Agency:</b> Indiana Finance Authority</p> <p><b>Pass-Through Number:</b> Unknown</p> <p><b>Type of Finding:</b></p> <ul style="list-style-type: none"> <li>• Noncompliance</li> </ul> <p><b>Criteria or Specific Requirement – Allowable Costs/Activities:</b> Pursuant to the restrictions set forth Division LL, Section 103 of the Consolidated Appropriations Act, 2023, Treasury's Interim Final Rule and Final Rule at 31 CFR Part 35, and frequently asked questions addressed by the Treasury, recipients must demonstrate that costs incurred are allowable under the relevant statutory provisions and consistent with the purpose of the State and Local Fiscal</p> |

| Reference Number | Finding   |
|------------------|---|
|                  | <p>Recovery Funds. Recipients are allowed to use funds to respond to the public health and negative economic impacts of the pandemic, replace lost public sector revenue, provide premium pay for essential workers and invest in water, sewer and broadband infrastructure. Activities unallowed include those that are an offset as a reduction in net tax revenue, deposits into pension funds, debt service or replenishing financial reserves, satisfaction of settlements and judgments and programs, services or capital expenditures that undermine efforts to stop the spread of COVID-19.</p> <p><b>Condition:</b> Expenditures were identified in relation to activities allowed or unallowed and allowable costs compliance requirements that were not allowable under the grant.</p> <p><b>Questioned Costs:</b> Questioned costs totaling \$190,000.</p> <p><b>Context:</b> Out of a population of 73 expenditures, 8 were selected for testing. There was one error identified in testing in which \$60,000 was paid for an unallowable settlement payment. Our sample was not intended to be statistically valid.</p> <p><b>Effect:</b> Nonallowable costs were charged to the grant.</p> <p><b>Cause:</b> Failure to maintain sufficient review of the allowable costs or activities being charged to the grant.</p> <p><b>Identification as a Repeat Finding:</b> No</p> <p><b>Recommendation:</b> We recommend that the County consider reviewing the guidance regarding the allowable costs and activities.</p> <p><b>Views of Responsible Officials and Planned Corrective Action:</b> The County is aware of the compliance requirement and has implemented additional procedures, including a thorough review of the compliance requirements.</p> <p><i>Persons responsible for implementing:</i> Abby Doyle, Chief Deputy Auditor</p> <p><i>Anticipated completion date:</i> Completed.</p> |
| 2023-003         | <p><b>Federal Agencies:</b> U.S. Department of Treasury and Department of Transportation</p> <p><b>Federal Program Titles:</b> COVID-19 Coronavirus State and Local Fiscal Recovery Funds and Highway Planning and Construction Cluster</p> <p><b>Assistance Listing Numbers:</b> 21.027 and 20.205</p> <p><b>Federal Award Program Year:</b> January 1, 2023 – December 31, 2023</p> <p><b>Pass-Through Agencies:</b> Indiana Finance Authority and Indiana Department of Transportation</p> <p><b>Pass-Through Numbers:</b> 21.027: Unknown, 20.205: Des. 1593056, Des. 1400296, Des. 1900448, Des. 1702832, Des. 1400638, Des. 1400639, Des. 2100024, and Des. 2101602</p> <p><b>Type of Finding:</b></p> <ul style="list-style-type: none"> <li>• Significant Deficiency</li> </ul>   |

| Reference Number | Finding   |
|------------------|---|
|                  | <p><b>Criteria or Specific Requirement – Procurement, Suspension, and Debarment:</b> Pursuant to 31 CFR § 19.300, non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended and debarred or whose principals are suspended or debarred. The non-Federal entity must verify that the contracted entity is not suspended or debarred or otherwise excluded.</p> <p>In addition, pursuant to 2 CFR § 200.303, which states in part, the non-Federal entity must establish and maintain an effective internal control over the Federal awards that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission.</p> <p><b>Condition:</b> The County could not provide support that it had reviewed the “List of Parties Excluded from Federal Procurement and Nonprocurement Programs” during their procurement procedures on a consistent basis. The County had not properly designed or implemented a system of internal controls, that would likely be effective in preventing, detecting and correcting, noncompliance.</p> <p><b>Questioned Costs:</b> None</p> <p><b>Context:</b> It was noted that for ALN 21.027, three files selected for testing from a population of twenty-six files, and for ALN 20.205, one file selected for testing from a population of six, did not have documented evidence supporting that the County had determined that the contracted parties were not suspended or debarred. Our sample was not intended to be statistically valid.</p> <p><b>Effect:</b> The County was unable to support vendors were not suspended or debarred.</p> <p><b>Cause:</b> Failure to maintain sufficient procurement records.</p> <p><b>Identification as a Repeat Finding:</b> Yes, 2022-002</p> <p><b>Recommendation:</b> We recommend that the County maintain adequate documentation to ensure compliance with the suspension and debarment requirement. This documentation could include a print out from the Excluded Parties List System maintained by the General Services Administration, collection of a certification from the contracted party, or adding a clause or condition to the covered transaction with the contracted party.</p> <p><b>Views of Responsible Officials and Planned Corrective Action:</b> The County is aware of the compliance requirement and has implemented additional procedures, including certain of those identified in the recommendation above, to be able to support suspension and debarment processes are in place.</p> <p><i>Persons responsible for implementing:</i> Abby Doyle, Chief Deputy Auditor</p> <p><i>Anticipated completion date:</i> Completed.</p> |

| Reference Number | Finding  |
|------------------|--|
| 2023-004         | <p><b>Federal Agency:</b> U.S. Department of Treasury</p> <p><b>Federal Program Title:</b> COVID-19 Coronavirus State and Local Fiscal Recovery Funds</p> <p><b>Assistance Listing Number:</b> 21.027</p> <p><b>Federal Award Program Year:</b> January 1, 2023 – December 31, 2023</p> <p><b>Pass-Through Agency:</b> Indiana Finance Authority</p> <p><b>Pass-Through Number:</b> Unknown</p> <p><b>Type of Finding:</b></p> <ul style="list-style-type: none"> <li>• Significant deficiency and noncompliance</li> </ul> <p><b>Criteria or Specific Requirement – Subrecipient Monitoring:</b> Pursuant to 2 CFR § 200.331, non-Federal entities can award subawards for the purpose of carrying out a portion of a federal award and creates a federal assistance relationship with the subrecipient. In addition, pursuant to 2 CFR § 200.332, the non-Federal entity must identify to the subrecipient as a subaward and includes the Federal award identification. The non-Federal entity must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward.</p> <p><b>Condition:</b> The County could not provide support that it had sufficient review of the subrecipient during the year on a consistent basis. The County had not properly designed or implemented a system of internal controls that would likely be effective in preventing, detecting, and correcting, noncompliance.</p> <p><b>Questioned Costs:</b> None</p> <p><b>Context:</b> It was noted that the file selected for testing did not have documented evidence supporting that the County had sufficient monitoring and communication of the subrecipient. From a population of three files, one was selected for testing. Our sample was not intended to be statistically valid.</p> <p><b>Effect:</b> The County was unable to support that the subrecipients were being monitored.</p> <p><b>Cause:</b> Failure to maintain sufficient monitoring of the subrecipient</p> <p><b>Identification as a Repeat Finding:</b> Yes, 2022-003</p> <p><b>Recommendation:</b> We recommend the County maintain adequate communication and documentation with the subrecipients to ensure compliance with the subrecipients requirement. This documentation could include a quarterly communication, receipt of the audited financial statements and single audit report, if applicable.</p> |

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| Reference<br>Number | Finding |
|---------------------|---------|
|---------------------|---------|

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**Views of Responsible Officials and Planned Corrective Action:** The County is aware of the compliance requirement and has implemented additional procedures, including certain of those identified in the recommendation above, to be able to support suspension and debarment processes are in place.

*Persons responsible for implementing:* Abby Doyle, Chief Deputy Auditor

*Anticipated completion date:* Completed.

**St. Joseph County  
 Summary Schedule of Prior Audit Findings  
 Year Ended December 31, 2023**

| Reference Number | Finding  |
|------------------|--|
| 2022-001         | <p><b>Criteria</b> – Pursuant to GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, management is responsible for establishing and maintaining effective internal controls over financial reporting.</p> <p><b>Condition</b> – Adjustments were required to be made to accounts payable and expenses to the original 2023 trial balances presented.</p> <p><b>Cause</b> – There was a lack of detailed supervisory review of the 2023 financial statements and related supporting schedules.</p> <p><b>Status</b> – Repeat finding for 2023.</p>  |
| 2022-002         | <p><b>Criteria or Specific Requirement – Procurement, Suspension and Debarment:</b> Pursuant to 31 CFR § 19.300, non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended and debarred or whose principals are suspended or debarred. The non-Federal entity must verify that the contracted entity is not suspended or debarred or otherwise excluded.</p> <p>In addition, pursuant to 2 CFR 200.303, which states in part, the non-Federal entity must establish and maintain an effective internal control over the Federal awards that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission.</p> <p><b>Condition:</b> The County could not provide support that it had reviewed the “List of Parties Excluded from Federal Procurement and Nonprocurement Programs” during their procurement procedures on a consistent basis. The County had not properly designed or implemented a system of internal controls, that would likely be effective in preventing, detecting and correcting, noncompliance.</p> <p><b>Cause:</b> Failure to maintain sufficient procurement records.</p> <p><b>Status:</b> Repeat finding for 2023 as this compliance matter was not identified as a finding until the completion of the 2022 audit, which occurred near the County’s year ended December 31, 2023.</p> |

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| Reference<br>Number | Finding  |
|---------------------|--|
| 2022-003            | <p data-bbox="334 390 1430 632"><b>Criteria or Specific Requirement – Subrecipient Monitoring:</b> Pursuant to 2 CFR § 200.331, non-Federal entities can award subawards for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient. In addition, pursuant to 2 CFR 200.332, the non-Federal entity must identify to the subrecipient as a subaward and includes the Federal award identification. The non-Federal entity must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward.</p> <p data-bbox="334 657 1430 779"><b>Condition:</b> The County could not provide support that it had sufficient review of the subrecipient during the year on a consistent basis. The County had not properly designed or implemented a system of internal controls that would likely be effective in preventing, detecting, and correcting, noncompliance.</p> <p data-bbox="334 804 1122 831"><b>Cause:</b> Failure to maintain sufficient monitoring of the subrecipient.</p> <p data-bbox="334 856 1430 947"><b>Status:</b> Repeat finding for 2023 as this compliance matter was not identified as a finding until the completion of the 2022 audit, which occurred near the County's year ended December 31, 2023.</p> |

**ST. JOSEPH COUNTY AUDITOR**

227 West Jefferson Boulevard  
County-City Building  
South Bend, Indiana 46601  
Telephone (574)235-9668  
Fax (574)235-5024

June 24, 2023

John H. Murphy  
Auditor

Abby Doyle  
Chief Deputy Auditor

**CORRECTIVE ACTION PLAN**

***FINDING 2023-002***

Contact Person Responsible for Corrective Action: Abby Doyle, Chief Deputy Auditor  
Contact Phone Number: (574) 235-9668 ext.7201

Views of Responsible Official: County Auditor's office will work with the County Attorney and financial consultant to make sure that only allowable costs are paid with American Rescue Plan (ARP) funds. The expenditures of \$190,000 in settlements that were determined to be nonallowable in 2023 were paid back by the County's Worker's Compensation/Casualty Fund on June 14, 2024."

Description of Corrective Action Plan:

Effective June 24, 2023, the County Auditor's office will utilize the County Attorney and financial consultant to verify allowable costs are being incurred with American Rescue Plan (ARP) funds.

Completion Date: June 24, 2023

# ST. JOSEPH COUNTY AUDITOR

227 West Jefferson Boulevard  
County-City Building  
South Bend, Indiana 46601  
Telephone (574)235-9668  
Fax (574)235-5024

June 24, 2023

John H. Murphy  
Auditor

Abby Doyle  
Chief Deputy Auditor

## CORRECTIVE ACTION PLAN

### **FINDING 2023-003**

Contact Person Responsible for Corrective Action: Abby Doyle, Chief Deputy Auditor  
Contact Phone Number: (574) 235-9668 ext. 7201

Views of Responsible Official: We concur with the audit finding with respect to the failure of having processes and procedures in place to prohibit from contracting with or making subawards under covered transactions to parties that are suspended and debarred or whose principals are suspended or debarred.

### Description of Corrective Action Plan:

Currently, the County requires all new vendors to complete the attached "Vendor Registration Form". On page 5 the vendor acknowledges they have not or are currently not suspended and debarred. A new step that Procurement implemented as of July 14, 2023 was verification of vendor's status on sam.gov and attaching the screenshot to the LOW system. Procurement will update their vendor policy to specifically include this step in 2024.

On July 14, 2023, County Attorney issued a statement enforcing the following verbiage to be added to all contracts.

### ***Debarment and Suspension***

- 1. Contractor certifies, by entering into this Agreement, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from or ineligible for participation in any Federal assistance program by and Federal department or agency, or by any department, agency, or political subdivision of the State of Indiana. The term "principal" for purposes of the Agreement means an officer, director, owner, partner, key employee, or the person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operation of the Contractor.*
- 2. Contractor certifies, by entering into this Agreement, that it does not engage in investment activities in Iran as more particularly described in IC 5-22-16.5.*
- 3. Contractor shall provide immediate written notice to County if, at any time after entering into this Agreement, Contractor learns that its certifications were erroneous when submitted, or*

*Contractor is debarred, suspended, proposed for debarment, declared ineligible, has been included on a list or received notice of intent to include on a list created pursuant to IC 5-22-16.5, voluntarily excluded from or becomes ineligible for participation in any Federal assistance program. Any such event shall be cause for termination of this agreement as provided herein.*

4. *Contractor shall not subcontract with any party which is debarred or suspended or is otherwise excluded from on ineligible for participation in any Federal assistance programs by any federal department or agency, or by any department, agency or political subdivision of the State of Indiana.*

Next, the County Attorney provided guidance to all departments to verify vendors prior to engaging in a contract. Below is the verbiage from the County Attorney to staff on July 14, 2023.

*The state has asked us to verify that the entity we are contracting with is not debarred by visiting the following websites and running a search:*

<https://sam.gov/content/exclusions>

<https://www.in.gov/idoa/procurement/supplier-resource-center/supplier-responsibilities/>

***Termination for Failure of Funding***

*Notwithstanding any other provision of this Agreement, if funds for the continued fulfillment of this Agreement by County are at any time insufficient or not forthcoming through a failure of any entity to appropriate funds or otherwise, then the County shall have the right to terminate this Agreement without penalty by giving written notice documenting the lack of funding, in which instance this Agreement shall terminate and become null and void on the last day of the fiscal period for which appropriations were received. County agrees to make its best efforts to obtain sufficient funds, including but not limited to, requesting in its budget for each fiscal period during the term hereof sufficient funds to meet its obligations hereunder in full.*

***For public works projects:***

***Compliance With E-Verify Program.***

*Pursuant to IC 22-5-1.7, Consultant shall enroll in and verify the work eligibility status of all newly hired employees of Consultant through the E-Verify Program ("Program"). Consultant is not required to verify the work eligibility status of all newly hired employees through the Program if the Program no longer exists.*

*Consultant and its subcontractors shall not knowingly employ or contract with an unauthorized alien or retain an employee or contract with a person that Consultant or its subcontractor subsequently learns is an unauthorized alien. If Consultant violates this Section, County shall require Consultant to remedy the violation not later than thirty (30) days after County notifies Consultant. If Consultant fails to remedy the violation within the thirty (30) day period, County shall terminate the contract for breach of contract. If County terminates the contract, Consultant shall, in addition to any other contractual remedies, be liable to County for actual damages. There is a rebuttable presumption that Consultant did not knowingly employ an unauthorized alien if Consultant verified the work eligibility status of the employee through the Program.*

*If Consultant employs or contracts with an unauthorized alien but County determines that terminating the contract would be detrimental to the public interest or public property, County may allow the contract to remain in effect until County procures a new contractor.*

*Consultant shall, prior to performing any work, require each subcontractor to certify to Consultant that the subcontractor does not knowingly employ or contract with an unauthorized alien and has enrolled in the Program. Consultant shall maintain on file a certification from each subcontractor throughout the duration of the Project. If Consultant determines that a subcontractor is in violation of this Section, Consultant may terminate its contract with the subcontractor for such violation.*

*Pursuant to IC 22-5-1.7 a fully executed affidavit affirming that the business entity does not knowingly employ an unauthorized alien and confirming Consultant's enrollment in the Program, unless the Program no longer exists, shall be filed with County prior to the execution of this Agreement. This Agreement shall not be deemed fully executed until such affidavit is filed with the County.*

Lastly, the Commissioner's Assistant will check incoming contracts from departments to ensure proper documentation is attached that verifies the vendor has been checked through sam.gov and in.gov. Once the contract has been approved by the Commissioners, the Auditor's office will then upload the contract and supporting documents onto Gateway.

Completion Date: June 24, 2024



# VENDOR REGISTRATION FORM

**ST. JOSEPH COUNTY**  
ESTABLISHED 1830

Vendor # \_\_\_\_\_

## W-9 INFORMATION

Entity Name \_\_\_\_\_

DBA (If Applicable) \_\_\_\_\_

(Check One Box)  Federal I.D. (EIN) or  Social Security Number \_\_\_\_\_

## ADDRESS & CONTACT INFORMATION

Remittance Address for Payment

Physical / Order Address (if different)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
(Name of Authorized Representative for Quotes, Bids, or Contracts) (Job Title)

Phone: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ (EXT) \_\_\_\_\_ Fax: \_\_\_\_\_

Email Address: \_\_\_\_\_

Entity Owner(s) Name(s) \_\_\_\_\_

## ENTITY ATTRIBUTE INFORMATION

Type of Organization (Check One Box) *\*\*Denotes a 1099 Reportable Vendor*

- Corporation     Proprietorship\*     Joint Venture\*     Medical Corporation\*     Partnership\*
- Other\* \_\_\_\_\_

Type of Business (Check Any That Apply)

- Factory Representative     Wholesale Dealer     Retail Dealer     Manufacturer
- Construction     Unlimited Contractor     Limited Contractor
- Service Establishment (Please Define): \_\_\_\_\_
- Other (Please Define): \_\_\_\_\_

(Optional) Ownership of 51% or More:  Majority     Racial Minority     Women-Owned     Other

# LEGAL INFORMATION

- Owners: Those persons having a financial interest of Five Percent (5%) or greater.
- Affiliates: Business concerns are affiliates of each other when (either directly or indirectly); (a) one concern controls or has the power to control the other, or (b) a third-party either controls or has the power to control both. In determining whether concerns are independently owned and operated AND determining whether affiliation exists, consideration is given to all appropriate factors including common ownership, common management, and contractual relationship.
- Members: Any employee of the organization.
- Participants: Any Person(s) taking part or having a share in the business activities of the organization.

## **Corporations & Partnerships – Please Supply the Following Information:**

\_\_\_\_\_  
President

\_\_\_\_\_  
Vice President

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Treasurer

Under Penalties of perjury, I affirm that:

- A. 1) The Number shown on this form is my correct taxpayer identification number OR I am waiting for a number to be issued to me, AND  
2) I am not subject to backup withholding because:  
a) I am exempt from backup withholding, OR  
b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, OR  
c) The IRS has notified me that I am no longer subject to backup withholding.  
*(Does not apply to real estate transactions, mortgage interest paid, the acquisition or abandonment of secured property, contributions to an Individual Retirement Arrangement (IRA), and payments other than interest and dividends).*  
**\*\* You MUST cross out item "b)" above if you have been notified by the IRS that you are presently subject to backup withholding because of under-reporting interest or dividends on your tax return \*\***
- B. My organization has not been determined to be non-responsible nor non-responsive by a governmental board or agency within the last three (3) years.
- C. No owner or officer of this organization has been indicted or charged and convicted on a felony charge within the last three (3) years.
- D. No owner, officer, member, affiliate, or direct / indirect participant of this organization has been indicted or charged and convicted of a crime relating to a public contract within the last three (3) years.
- E. Neither this organization nor any of its owners or officers is presently delinquent on property taxes or any fee (including but not limited to permit, license, and user fees) owed to St. Joseph County.
- F. My organization is not included on the U.S. Comptroller General's Consolidated List of Persons or Firms Currently Debarred for Violations for Various Public Contracts Incorporating Labor Standard Provisions.

**For each item that affiant cannot attest to as truth, affiant shall cross-out that item and provide explanation on a separate sheet. Please refer to item letter in explanation.**

\_\_\_\_\_  
(PRINTED NAME)

\_\_\_\_\_  
(SIGNATURE)

\_\_\_\_ / \_\_\_\_ / \_\_\_\_  
(DATE)

**FORM MUST BE SIGNED TO BE VALID**

Please also complete the attached Class Commodity Listing

# COMMODITY CODES - PARTS & GOODS CLASS LISTING

**Vendors who provide Parts or Goods only should select from one of these classes:**

## A

- Auto-Power Train
- Auto-Electrical Systems
- Auto-Chassis Accessories
- Automotive-Specialized Parts, Repair
- Abrasives
- Acoustical Tile, Insulating Materials
- Addressing, Copying, Mimeograph
- Agricultural Equipment
- Agricultural implements & Parts
- Air Compressors & Accessories
- Air Conditioning & Heating
- Aircraft, Helicopter Equipment
- Amusement, Entertainment, Toys, Games
- Animals, (Live) Accessories
- Appliances
- Art Equipment & Supplies
- Art Objects
- Automotive Accessories
- Automotive Maintenance Items
- Automotive Bodies & Accessories
- Automotive Vehicles
- Automotive Shop Equipment

## B

- Badges, Emblems, Name Tags
- Bags, Bagging, Ties, & Erosion Control Equipment
- Barrels, Drums, Kegs & Containers
- Bearing, except Automotive
- Belting: Conveyor, Elevator
- Boats, Motors, Marine & Wildlife Supplies
- Bookbinding Supplies
- Bricks & other Clay Products
- Brushes
- Builders Supplies

- Building & Structures: Fabricated & Prefabricated

## C

- Cafeteria & Kitchen Equipment
- Chemical Laboratory Equipment
- Cleaning Composition, Detergents, Solvents, etc.
- Clocks, Timers, Watches
- Clothing, Apparel, & Uniforms
- Computer Hardware & Peripherals for Microcomputers
- Computer Hardware & Peripherals for Mini & Mainframe Computers
- Computer Accessories & Supplies
- Computer Software & Microcomputer
- Computer Software & Equipment Mainframe
- Culverts, Pilings, Septic Tank Accessories & Supplies
- Controlling, Indicating, Measuring Instruments & Supplies
- Coolers, Drinking Fountains
- Crafts: General
- Crafts: Specialized
- Cutlery, Dishes, Flatware, Glassware, Trays, Utensils & Supplies

## D

- Data Processing Cards, & Paper
- Decals & Stamps
- Dental Supplies
- Draperies, Curtains, Upholstery
- Drugs, Pharmaceuticals (Human)

## E

- Electrical Cables & Wire (not Electronic)
- Electrical Equipment (Except Cable & Wire)
- Electronic Components
- Engineering & Surveying Equipment
- Envelopes, Plain/Printed

- Epoxy-Based Formulations for Adhesives

## F

- Fastening, Packaging, Strapping Equipment & Supplies
- Feed, Bedding, Vitamins (Animals)
- Fencing 335
- Fertilizers & Soil Conditioners
- Fire Protection Equipment
- First Aid & Safety Equipment
- Flags, Flag Poles, Banners
- Floor Covering
- Floor Maintenance Machines
- Foods: Bakery Products (Fresh)
- Foods: Dairy Products (Fresh)
- Foods: Freeze-dried, Frozen & Prepared (Ready to Eat)
- Foods: Perishable
- Foods: Staple Grocery
- Forms, Continuous
- Fuel, Oil, Grease, & Lubricants
- Furniture: Household, Library
- Furniture: Office

## G

- Gases, Containers, Equipment
- Germicides, Cleaners
- Glass & Glazing Supplies

## H

- Hand Tools
- Hardware & Related Items
- Hose & Accessories
- Hospital & Surgical Equipment
- Hospital Equipment & Supplies
- Hospital, Surgical & Related Medical Accessories

## J

- Janitorial Supplies

# COMMODITY CODES - PARTS & GOODS CLASS LISTING (CONTINUED)

## L

- Laboratory Equipment (General)
- Laboratory Equipment (Chemical)
- Laboratory Equipment (Biology, Botany, Geology, Microbiology)
- Laundry & Dry Cleaning
- Lawn Maintenance Equipment
- Leather & Related Equipment
- Lumber & Related Products
- Machinery & Hardware
- Markers, Plaques, & Traffic Control Devices
- Marking & Stenciling Devices
- Material Handling & Storage Equipment
- Metals: Bars, Plates, Rods, Sheets
- Microfiche & Microfilm Equipment
- Miscellaneous Products

## N

- Notions & Sewing Equipment
- Nursery Stock, & Supplies

## O

- Office Machines
- Office Mechanical Aids, Small Office Machines & Apparatus
- Office Supplies: Ribbons, All Types
- Office Supplies: General
- Office Supplies: Writing Instruments & Supplies
- Optical Equipment

## P

- Paint, Varnish & Related Items
- Painting Equipment & Accessories
- Paper Products
- Paper: Office & Print
- Park, Playground & Swimming Pool Equipment
- Personal Hygiene, Grooming & Related
- Photographic Equipment
- Pipe & Tubing

- Pipe Fittings
- Plastic, Resins, Fiberglass
- Plumbing Equipment & Supplies
- Poisons: Agricultural
- Police Equipment Supplies
- Printing Plant Equipment
- Publications & Audio Visual
- Pumping Equipment

## R

- Radio Communication, Telephone & Telecom communication Equipment
- Communications Measuring & Analyzing Equipment & Accessories
- Rags, Shop Towels & Equipment
- Wiping Cloths
- Refrigeration Equipment & Accessories
- Road & Highway Building Material (Asphaltic)
- Road & Highway Equip. & Parts Asphalt & Concrete Handling
- Road & Highway Equip. & Parts Earth Handling
- Road & Highway Equip. & Parts Other Than Above
- Roofing Materials

## S

- Salt (Sodium Chloride)
- Scales & Weighing Apparatus
- School Equipment
- Seed, Sod, Soil & Inoculants
- Shoes & Boots
- Signs, Sign Materials, Sign Making Equipment, Supplies
- Sound Systems: Components & Accessories
- Sporting Goods
- Spraying Equipment
- Steam & Hot Water Fittings & Supplies
- Steam Boilers, Steam & Heating & Power Plant Equipment
- Stockman Equipment

## T

- Tanks (Metal, Wood, etc.)
- Tape, Duct, Nylon, Masking, etc.
- Television Equipment & Accessories
- Testing Instruments Testing, Soil, Hazmat
- Textiles, Fibers, Household Linens
- Theatrical Equipment & Supplies
- Tires & Tubes
- Twine

## V

- Venetian Blinds, Awnings, Shades
- Veterinary Supplies
- Visual Ed Equipment & Supplies

## W

- Water & Wastewater Treatment Chemicals
- Water Supply & Sewage Treatment Equipment
- Welding Equipment & Supplies

# COMMODITY CODES - SERVICES CLASS LISTING

Vendors who provide Services only should select from one of these classes:

## A

- Aircraft Operations Service
- Architect & Professional Design

## B

- Bookbinding, Rebinding, & Repair
- Building Construction Services
- Building Maintenance & Repair: Plumbing, Welding, Janitorial, Pest Control, Radio television

## C

- Communications & Media Services
- Consulting Services

## D

- Data Processing Services & Software

## E

- Education Services
- Engineering Services, Professional
- Equipment Maintenance: Automotive
- Equipment Maintenance: Agricultural, Heavy Equipment, Machinery
- Equipment Maintenance: Appliance, Furniture, Athletic Equipment
- Equipment Maintenance: Lawn, Painting, Plumbing, Spraying
- Equipment Maintenance: General
- Equipment Maintenance: Laboratory Testing
- Equipment Maintenance: Office Photographic

## F

- Financial Services

## H

- Health Related Services
- Human Services

## I

- Insurance

## L

- Laundry & Dry-Cleaning Services
- Library Services

## M

- Marine Construction Services: Equipment Maintenance & Repair
- Miscellaneous Professional Services
- Miscellaneous Services

## P

- Printing Preparations
- Printing, Publishing
- Public Works Construction

## R

- Real Property Rental or Lease
- Rental-Lease: Auto, Heavy Equipment, Agricultural
- Rental-Lease: Hand Tools, Appliances, Furniture, Window and Floor Covering
- Rental-Lease: Engineering, Lab
- Rental-Lease: General Equipment
- Rental-Lease: Uniforms, Laundry Equipment, Painting, Spraying, Lawn Equipment
- Rental-Lease: Office, Photographic Printing, Radio/Television Equipment
- Roadside, Grounds & Park Service

## S

- Security, Fire, Safety

If you are unable to locate the commodity class for the items or services you supply, please write it below or on a separate sheet of paper and attach it. Thank you for your interest in doing business with St. Joseph County.

Department of Procurement  
Seventh Floor, County-City Building, 227 West Jefferson Blvd, South Bend, Indiana 46601  
Phone (574) 235-9776

**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

**John H. Murphy**  
Auditor

**Abby Doyle**  
Chief Deputy

**St. Joseph County- Debarment and Suspension Attestation**

A. The subrecipient or contractor certifies by entering into this agreement that neither it nor its principal(s) are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this agreement by any federal agency or by any department, agency or political subdivision of the State of Indiana or any other applicable state.

B. The subrecipient or contractor, certifies that it has verified the suspension and debarment status for all subcontractors receiving funds under this agreement and shall be solely responsible for any recoupments or penalties that may arise from non-compliance. The subrecipient or contractor shall immediately notify St. Joseph County if any subcontractor becomes debarred or suspended, and shall, at the County's request, take all steps required by the County to terminate its contractual relationship with the subcontractor for work to be performed under this agreement.

C. The subrecipient or contractor certifies that it has reviewed the **SAM.gov website** and has confirmed that neither it nor its principal(s) are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from entering into this agreement by any federal agency or by any department, agency or political subdivision of the State of Indiana or other applicable state. **The subrecipient or contractor shall attach a screen shot from the SAM.gov website verifying this status.**

Signed this \_\_\_ day of \_\_\_\_\_ 202 .

**Subrecipient/Contractor:**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (Printed)

\_\_\_\_\_  
Title

**St. Joseph County:**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (Printed)

\_\_\_\_\_  
Title

## ST. JOSEPH COUNTY AUDITOR

227 West Jefferson Boulevard  
County-City Building  
South Bend, Indiana 46601  
Telephone (574)235-9668  
Fax (574)235-5024

June 24, 2024

John H. Murphy  
Auditor

Abby Doyle  
Chief Deputy Auditor

### CORRECTIVE ACTION PLAN

#### ***FINDING 2023-004***

Contact Person Responsible for Corrective Action: Abby Doyle, Chief Deputy Auditor  
Contact Phone Number: (574) 235-9668 ext.7201

Views of Responsible Official: We concur with the audit finding with respect to the monitoring of subrecipients for the American Rescue Plan funding. The County monitored the subrecipient agrees for the 50% matching requirement, and the subrecipient was paid properly. However, we did not obtain quarterly progress reports on the program.

#### Description of Corrective Action Plan:

On March 4, 2024, the County contacted each entity that signed a sub-recipient agreement for American Rescue Plan (ARP) funding and asked them to complete and sign the attached Proof of Project Efforts Schedule. The schedule provides the County with a description of the project and uses of ARP funds. In addition, the schedule provides a listing of project expenditures and paid invoices. The completed forms have been received and filed.

Completion Date: March 29, 2024



