

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

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



FILED
12/29/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Pauline E. Graff	01-01-15 to 12-31-18
County Treasurer	Jackie L Meyers (Vacant) Larry Ernest	01-01-13 to 09-13-16 09-14-16 to 09-25-16 09-26-16 to 12-31-16
Clerk of the Circuit Court	Wendy S. Hudson	01-01-15 to 12-31-18
County Sheriff	Bradley D. Rogers	01-01-15 to 12-31-18
County Recorder	Jennifer Doriot	01-01-15 to 12-31-18
President of the Board of County Commissioners	Terry J. Rodino	01-01-15 to 12-31-16
President of the County Council	John K. Letherman	01-01-15 to 12-31-16



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF ELKHART COUNTY, INDIANA

Report on the Financial Statement

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

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (Indiana Code 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated November 7, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

November 7, 2016



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

TO: THE OFFICIALS OF ELKHART COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Elkhart County (County), which comprises the financial position and results of operations for the year ended December 31, 2015, and the related notes to the financial statement, and have issued our report thereon dated November 7, 2016, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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

Compliance and Other Matters


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

Elkhart County's Response to Findings

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

November 7, 2016

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

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

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
County General	2,960,813	36,975,543	36,637,141	3,299,215
Accident Report	24,705	46,777	39,572	31,910
Settlement-Local Option Certif	31,566	-	-	31,566
CAGIT Certified Shares	175,181	11,139,941	10,369,205	945,917
CEDIT County Share	4,410,617	4,778,323	5,423,878	3,765,062
Clerk's Records Perpetuation	175,851	88,004	37,436	226,419
Congressional School Interest	77,927	-	2,752	75,175
Congressional School Principal	45,862	-	-	45,862
Convention Visitor & Tourism	3,627	1,756,164	1,629,895	129,896
Prisoner Reimbursement for Inc	1,741,376	2,688,517	3,071,589	1,358,304
Sales Disclosure-County Share	31,741	42,820	46,923	27,638
Cumulative Bridge	804,515	1,038,739	695,969	1,147,285
Cumulative Building	174,403	1,000	-	175,403
Cumulative Cap Development	1,496,640	1,072,116	1,019,704	1,549,052
Cumulative Drainage	887,564	437,925	392,220	933,269
Cumulative Jail	536,191	9,996,507	9,094,545	1,438,153
Cumulative Voting System	217,711	472,824	581,179	109,356
Drug Free Community	172,300	188,096	303,665	56,731
Economic Development Fee	3,000	200	100	3,100
Electronic Map (GIS)	41,658	30,070	32,511	39,217
Emergency Planning Right to Kn	114,538	24,818	40,584	98,772
Emergency Telephone System	578,138	1,502,132	1,474,048	606,222
Enhanced Access	47,619	55,566	23,225	79,960
Extradition	114,464	41,213	80,407	75,270
Firearms Training	49,151	56,701	45,914	59,938
Health	709,023	2,823,227	2,633,505	898,745
Identification Security Protec	55,301	13,461	15,000	53,762
Levy Excess	4,669	-	-	4,669
Local Health Maintenance	174,802	73,422	110,119	138,105
Local Road & Street	1,120,072	1,349,815	1,324,574	1,145,313
LOIT Public Safety County Shar	-	4,333,474	390,019	3,943,455
Major Bridge	1,665,420	1,677,931	1,525,730	1,817,621
Major Moves Conctruction	11,747,570	2,381,462	77,458	14,051,574
Misdemeanant	40,333	115,848	-	156,181
Motor Vehicle Highway	5,310,108	6,297,870	6,380,597	5,227,381
Park & Recreation Non Revertin	399,811	98,816	10,892	487,735
Park Non-Reverting Operating	209,151	157,510	89,255	277,406
Plat Book	228,374	40,255	43,635	224,994
Rainy Day	278,218	529	-	278,747
Reassessment - 2015	692,822	244,104	556,070	380,856
Recorder's Perpetuation	318,037	263,363	118,865	462,535
Sheriff's Pensions Trust	26,964	277,894	196,000	108,858
Public Defender Supplemental	200,696	105,884	57,928	248,652
Surplus Tax	564,344	453,640	424,346	593,638
Surveyor's Corner Perpetuation	47,822	33,655	30,917	50,560
Tax Sale Redemption	19,537	830,755	822,364	27,928
Tax Sale Surplus	2,942,194	3,134,304	3,253,996	2,822,502
Local Health Dept. Trust A/C	-	160,684	33,041	127,643
Unsafe Building	520	2,821	520	2,821
GAL/CASA	-	43,545	43,545	-
Auditor Ineligible Deduction F	440,710	36,955	24,496	453,169
County Elected Officials Train	44,471	13,461	1,511	56,421
Park & Recreation	182,316	1,493,614	1,337,111	338,819
County Offender Transportation	19,515	4,613	-	24,128
Statewide 911	1,890,967	1,122,741	1,167,162	1,846,546
Abandoned Vehicles	18,429	4,833	5,707	17,555

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

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

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Community Corrections Juvenile	-	86,930	47,704	39,226
Adult Probation User Fees	15,898	779,997	794,557	1,338
Juvenile Probation User Fees	14,129	19,444	31,102	2,471
Alternate Dispute Resolution	31,415	19,012	19,968	30,459
County's Law enforcement Conti	216,910	532,328	591,758	157,480
Elkhart County Sheriff Donatio	3,008	9,285	3,897	8,396
TIF Capital Projects	6,690,238	4,470,121	3,547,448	7,612,911
Debt Service	9,259,903	6,749,424	6,154,632	9,854,695
Self Insurance - Group Insuran	1,305,146	14,968,372	13,602,089	2,671,429
Payroll Clearing	(1,381)	10,599,147	10,599,973	(2,207)
Settlement	-	203,568,638	203,231,092	337,546
LOIT Public Safety	-	9,995,646	9,995,646	-
Wheel Tax	-	592,178	592,178	-
Sur Tax	-	4,365,076	4,365,076	-
CVET Agency	-	1,429,856	1,429,856	-
Weed Lien Collections	4,772	1,170	5,198	744
Sewage Collections	-	297,550	297,550	-
Financial Institution Tax	-	1,316,087	1,316,087	-
LOIT PTRC	-	9,995,646	9,718,446	277,200
State Fines and Forfeitures	94,823	574,762	586,262	83,323
Infractions Judgements	18,720	318,957	315,041	22,636
Special Death Benefit	1,245	21,352	21,312	1,285
Coroners Training & Con't Educ	1,626	23,664	23,068	2,222
DLGF Homestead Property Databa	33	23	51	5
Child Restraint Violations Fin	50	2,075	2,025	100
Inheritance Tax	131,992	47,598	152,416	27,174
Education Plate Fees Agency	169	2,719	2,344	544
Riverboat Wager Tax Rev Distri	-	1,170,324	1,170,324	-
CAGIT - Distribution	-	29,986,938	29,986,938	-
CEDIT - Distribution	-	10,514,152	10,514,152	-
Settlement-Court Fees Distribu	-	36,765	36,765	-
93.563Incentive - County Gener	128,503	104,265	118,558	114,210
93.563Prosecutor IV-D Incentiv	371,350	156,410	147,654	380,106
93.563Clerk IV-D Incentive Pos	224,441	103,965	123,201	205,205
After Settlement Collections	6,879,122	6,516,733	6,879,122	6,516,733
Sheriff's Inmate Trust	62,520	2,254,496	2,232,553	84,463
Jail Commissary	111,654	439,923	392,629	158,948
Clerk's Trust	1,823,734	19,769,621	19,956,999	1,636,356
Road Maint & Construction	1,480,986	2,949,201	2,123,019	2,307,168
Tax Billing System (GUTS)	14,231	-	-	14,231
Law Enforcement Continuing	133,895	22,328	10,545	145,678
Certificate Sales Surplus	90,299	-	-	90,299
Park & Recreation Donations	120,508	99,939	66,646	153,801
Court House War Memorial Donat	2,030	1,950	3,157	823
Redevelopment Commission	251	11	251	11
County Seizure of Assets	351,846	158,222	180,161	329,907
CTP - Community Corrections	346,143	137,927	355,431	128,639
Commissioners Certificate Rede	9,582	-	-	9,582
H. O. M. E. Consortium	171	-	-	171
Social Norming Grant	9,287	99,275	51,017	57,545
Juv Detention Alternative Init	67,313	104,295	143,263	28,345
FACT / Drug Free Fund	14,459	962	11,012	4,409
Horn Ditch Project 2 Phase	1,567,566	-	913,766	653,800
Settlement-License Excise Tax	-	17,407,697	17,407,697	-

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

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

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Settlement-Economic Improvemen	-	89,225	89,225	-
Settlement-New Paris Sew Conse	-	390,925	390,925	-
Settlement-Property Tax Replac	-	9,995,646	9,995,646	-
School Lunch Program	-	5,718	-	5,718
10.557 Women Infant & Child G	(119,388)	1,003,483	1,026,723	(142,628)
10.557 Breastfeeding Peer Coun	(12,163)	78,048	78,684	(12,799)
14.900 Stimulus Revenue - Lead	(35,820)	625,876	408,443	181,613
16.575 16.588 STOP Grant	(7,964)	25,700	19,231	(1,495)
16.710 COPS Methamphetamine In	1,712	-	-	1,712
16.738 Ed Byrne Justice Assist	1,846	10,687	23,482	(10,949)
20.600 Highway Safety Program	9,829	65,293	70,339	4,783
20.601 Aggressive Driving Gran	114	-	-	114
66.032 State Indoor Radon Gas	-	2,998	2,999	(1)
66.818 Brown Field Grant	2,839	-	2,839	-
93.074 Public Health Preparedn	4,182	4,964	4,980	4,166
93.197 Childhood Lead Poisonin	61	-	-	61
93.268 Vaccines for Children	21	-	-	21
93.586 Court Improvement Grant	2,725	14,349	9,557	7,517
93.889 Medical Reserve Corps	12,003	3,500	532	14,971
93.940 H. I. V. Grant	(3,984)	9,550	1,000	4,566
93.988 Diabetes Grant	2,946	-	1,860	1,086
93.994 Maternal & Child Health	386,041	638,484	595,883	428,642
97.042 Emergency Mgt Performan	-	8,485	8,485	-
16.548 Juvenile Detention Alte	802	-	-	802
97.067 Hazardous Mat'l repons	-	2,778	2,778	-
93.268 IN Immunization Program	(28,373)	42,804	14,430	1
97.047 Pre-Mitigation Program	-	-	14,900	(14,900)
97.067 IDHS Radio upgrades	-	20,000	20,000	-
97.067 Equipment #6 District 2	-	-	15,747	(15,747)
93.994 MCH Dental	(5,281)	44,585	40,669	(1,365)
DUI Task Force	2,616	25,523	24,223	3,916
93.563 Court Reform Grant	-	10,000	10,000	-
97.042 2014 Emer Manage Perf	-	20,000	20,000	-
93.074 Ebola Grant	-	9,022	-	9,022
16.253 2012 Juvenile Account	-	1,957	1,956	1
State Grant-Indiana Tobacco Pr	(6,357)	90,221	102,215	(18,351)
State Grant-LARE Grant	-	175	-	175
State Grant-Tobacco Prenatal S	(2,688)	-	-	(2,688)
Local Grant-Digital Dental Equ	35,000	-	22,337	12,663
State Grant-Family Court Fund	620	10,000	10,620	-
Jail Program Enhancement	4	-	-	4
Blight Elimination Program	-	45,158	127,825	(82,667)
Ind. Indust. Devel Great Lakes	-	175,000	-	175,000
STAR Grant	-	44,014	19,931	24,083
Drug Prosecution Grant	-	10,000	10,000	-
Local Grant- Healthy Babies	-	37,500	14,184	23,316
Solid Waste Disposal Fees	17,323,526	3,374,086	4,973,214	15,724,398
Solid Waste Closure Costs	5,066,384	63,487	-	5,129,871
Environmental/Special Projects	225,540	127,921	23,567	329,894
Solid Waste Capital Reserve	1,925,036	126,974	-	2,052,010
Storm Water Mgmt Operating	4,532,932	2,633,379	1,888,998	5,277,313
Totals	<u>\$ 105,182,702</u>	<u>\$ 482,734,453</u>	<u>\$ 472,076,888</u>	<u>\$ 115,840,267</u>

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

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Utility fees, which are comprised mostly of charges for current services.

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

E. Disbursements

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

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

Supplies, which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges, which include, but are not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This the result of the funds being set up as reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2015. The Payroll Clearing fund has a cash deficit as a result of the conversion of the former financial system to the current financial system and corrections that were not made. The State Grant - Tobacco Prenatal S fund has a deficit balance because not all expenses posted to the fund were approved and reimbursed by the State.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Holding Corporation

The County has entered into a capital lease with Elkhart County Corrections Complex Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2015 totaled \$2,441,000.

Note 9. Subsequent Event

In 2016, Elkhart County entered into a new lease purchase agreement with the Elkhart County Corrections Complex Building Corporation (Bldg. Corp) after the Bldg. Corp refinanced their 2007 Series Building Corporation First Mortgage Bonds, to reduce the lease payment due to lower interest rates, thereby seeing a substantial savings of approximately \$2,000,000 over the life of the new lease purchase agreement.

Note 10. Other Postemployment Benefits

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

Note 11. Combined Funds

Funds related to the County's Law Enforcement Conti fund were reported individually in the County's financial ledgers, but were combined into one fund for the current financial statement.

Funds related to the TIF Capital Projects fund were reported individually in the County's financial ledgers, but were combined into one fund for the current financial statement.

Funds related to the Debt Service fund were reported individually in the County's financial ledgers, but were combined into one fund for the current financial statement.

Funds related to the Self Insurance - Group Insuran fund were reported individually in the County's financial ledgers, but were combined into one fund for the current financial statement.

OTHER INFORMATION - UNAUDITED

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

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

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

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

	County General	Accident Report	Settlement-Local Option Certif	CAGIT Certified Shares	CEDIT County Share	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 2,960,813	\$ 24,705	\$ 31,566	\$ 175,181	\$ 4,410,617	\$ 175,851	\$ 77,927	\$ 45,862
Receipts:								
Taxes	24,502,893	-	-	11,139,941	4,526,691	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	4,027,180	-	-	-	222,890	-	-	-
Charges for services	1,494,497	-	-	-	-	-	-	-
Fines and forfeits	498,845	-	-	-	-	8,833	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	6,452,128	46,777	-	-	28,742	79,171	-	-
Total receipts	<u>36,975,543</u>	<u>46,777</u>	<u>-</u>	<u>11,139,941</u>	<u>4,778,323</u>	<u>88,004</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	27,163,007	-	-	9,040,773	-	-	-	-
Supplies	1,020,540	638	-	-	-	17,766	-	-
Other services and charges	8,344,058	38,566	-	1,328,432	228,004	2,400	2,752	-
Debt service - principal and interest	14,376	-	-	-	554,159	-	-	-
Capital outlay	87,646	368	-	-	4,441,715	17,270	-	-
Other disbursements	7,514	-	-	-	200,000	-	-	-
Total disbursements	<u>36,637,141</u>	<u>39,572</u>	<u>-</u>	<u>10,369,205</u>	<u>5,423,878</u>	<u>37,436</u>	<u>2,752</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>338,402</u>	<u>7,205</u>	<u>-</u>	<u>770,736</u>	<u>(645,555)</u>	<u>50,568</u>	<u>(2,752)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,299,215</u>	<u>\$ 31,910</u>	<u>\$ 31,566</u>	<u>\$ 945,917</u>	<u>\$ 3,765,062</u>	<u>\$ 226,419</u>	<u>\$ 75,175</u>	<u>\$ 45,862</u>

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

	Convention Visitor & Tourism	Prisoner Reimbursement for Inc	Sales Disclosure-County Share	Cumulative Bridge	Cumulative Building	Cumulative Cap Development	Cumulative Drainage
Cash and investments - beginning	\$ 3,627	\$ 1,741,376	\$ 31,741	\$ 804,515	\$ 174,403	\$ 1,496,640	\$ 887,564
Receipts:							
Taxes	-	-	-	696,520	-	958,578	395,350
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	944,927	-	261,373	-	78,010	42,025
Charges for services	-	949,958	21,410	-	-	-	-
Fines and forfeits	-	145,744	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,756,164	647,888	21,410	80,846	1,000	35,528	550
Total receipts	<u>1,756,164</u>	<u>2,688,517</u>	<u>42,820</u>	<u>1,038,739</u>	<u>1,000</u>	<u>1,072,116</u>	<u>437,925</u>
Disbursements:							
Personal services	-	1,913,407	-	288,914	-	45	-
Supplies	-	65,367	-	35,000	-	-	-
Other services and charges	1,629,895	1,015,837	46,923	5,257	-	120,076	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	76,978	-	366,798	-	899,583	392,220
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>1,629,895</u>	<u>3,071,589</u>	<u>46,923</u>	<u>695,969</u>	<u>-</u>	<u>1,019,704</u>	<u>392,220</u>
Excess (deficiency) of receipts over disbursements	<u>126,269</u>	<u>(383,072)</u>	<u>(4,103)</u>	<u>342,770</u>	<u>1,000</u>	<u>52,412</u>	<u>45,705</u>
Cash and investments - ending	<u>\$ 129,896</u>	<u>\$ 1,358,304</u>	<u>\$ 27,638</u>	<u>\$ 1,147,285</u>	<u>\$ 175,403</u>	<u>\$ 1,549,052</u>	<u>\$ 933,269</u>

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

	Cumulative Jail	Cumulative Voting System	Drug Free Community	Economic Development Fee	Electronic Map (GIS)	Emergency Planning Right to Kn	Emergency Telephone System
Cash and investments - beginning	\$ 536,191	\$ 217,711	\$ 172,300	\$ 3,000	\$ 41,658	\$ 114,538	\$ 578,138
Receipts:							
Taxes	9,995,646	406,878	-	-	-	-	1,362,659
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	33,114	-	-	-	23,925	125,764
Charges for services	-	-	-	-	678	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	861	32,832	188,096	200	29,392	893	13,709
Total receipts	9,996,507	472,824	188,096	200	30,070	24,818	1,502,132
Disbursements:							
Personal services	-	193,683	-	100	-	-	1,097,001
Supplies	281,309	45,857	-	-	90	2,627	10,681
Other services and charges	3,812,278	339,126	303,665	-	32,421	19,350	366,366
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	958	2,513	-	-	-	18,607	-
Other disbursements	5,000,000	-	-	-	-	-	-
Total disbursements	9,094,545	581,179	303,665	100	32,511	40,584	1,474,048
Excess (deficiency) of receipts over disbursements	901,962	(108,355)	(115,569)	100	(2,441)	(15,766)	28,084
Cash and investments - ending	\$ 1,438,153	\$ 109,356	\$ 56,731	\$ 3,100	\$ 39,217	\$ 98,772	\$ 606,222

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

	Enhanced Access	Extradition	Firearms Training	Health	Identification Security Protec	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 47,619	\$ 114,464	\$ 49,151	\$ 709,023	\$ 55,301	\$ 4,669	\$ 174,802
Receipts:							
Taxes	-	-	-	2,041,288	-	-	-
Licenses and permits	-	-	-	280,230	-	-	-
Intergovernmental receipts	-	-	-	166,125	-	-	72,672
Charges for services	-	-	-	291,777	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	55,566	41,213	56,701	43,807	13,461	-	750
Total receipts	<u>55,566</u>	<u>41,213</u>	<u>56,701</u>	<u>2,823,227</u>	<u>13,461</u>	<u>-</u>	<u>73,422</u>
Disbursements:							
Personal services	-	-	-	2,351,870	-	-	45,592
Supplies	-	-	25,109	47,410	-	-	-
Other services and charges	23,225	80,407	143	103,893	15,000	-	3,668
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	20,662	6,336	-	-	60,859
Other disbursements	-	-	-	123,996	-	-	-
Total disbursements	<u>23,225</u>	<u>80,407</u>	<u>45,914</u>	<u>2,633,505</u>	<u>15,000</u>	<u>-</u>	<u>110,119</u>
Excess (deficiency) of receipts over disbursements	<u>32,341</u>	<u>(39,194)</u>	<u>10,787</u>	<u>189,722</u>	<u>(1,539)</u>	<u>-</u>	<u>(36,697)</u>
Cash and investments - ending	<u>\$ 79,960</u>	<u>\$ 75,270</u>	<u>\$ 59,938</u>	<u>\$ 898,745</u>	<u>\$ 53,762</u>	<u>\$ 4,669</u>	<u>\$ 138,105</u>

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

	Local Road & Street	LOIT Public Safety County Shar	Major Bridge	Major Moves Contruccion	Misdemeanant	Motor Vehicle Highway	Park & Recreation Non Revertin
Cash and investments - beginning	\$ 1,120,072	\$ -	\$ 1,665,420	\$ 11,747,570	\$ 40,333	\$ 5,310,108	\$ 399,811
Receipts:							
Taxes	-	-	1,551,654	-	-	-	-
Licenses and permits	-	-	-	-	-	165,836	-
Intergovernmental receipts	1,346,365	4,333,474	126,277	-	-	5,920,287	-
Charges for services	-	-	-	-	115,848	54,974	-
Fines and forfeits	-	-	-	-	-	-	580
Utility fees	-	-	-	-	-	-	-
Other receipts	3,450	-	-	2,381,462	-	156,773	98,236
Total receipts	<u>1,349,815</u>	<u>4,333,474</u>	<u>1,677,931</u>	<u>2,381,462</u>	<u>115,848</u>	<u>6,297,870</u>	<u>98,816</u>
Disbursements:							
Personal services	-	390,019	-	-	-	2,508,597	-
Supplies	707,657	-	-	-	-	40,612	-
Other services and charges	395,025	-	-	-	-	877,560	-
Debt service - principal and interest	-	-	1,500,000	-	-	-	-
Capital outlay	221,892	-	25,730	77,458	-	2,953,828	10,892
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>1,324,574</u>	<u>390,019</u>	<u>1,525,730</u>	<u>77,458</u>	<u>-</u>	<u>6,380,597</u>	<u>10,892</u>
Excess (deficiency) of receipts over disbursements	<u>25,241</u>	<u>3,943,455</u>	<u>152,201</u>	<u>2,304,004</u>	<u>115,848</u>	<u>(82,727)</u>	<u>87,924</u>
Cash and investments - ending	<u>\$ 1,145,313</u>	<u>\$ 3,943,455</u>	<u>\$ 1,817,621</u>	<u>\$ 14,051,574</u>	<u>\$ 156,181</u>	<u>\$ 5,227,381</u>	<u>\$ 487,735</u>

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

	Park Non-Reverting Operating	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Perpetuation	Sheriff's Pensions Trust	Public Defender Supplemental
Cash and investments - beginning	\$ 209,151	\$ 228,374	\$ 278,218	\$ 692,822	\$ 318,037	\$ 26,964	\$ 200,696
Receipts:							
Taxes	-	-	529	220,680	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	17,959	-	-	-
Charges for services	3,300	595	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	154,210	39,660	-	5,465	263,363	277,894	105,884
Total receipts	157,510	40,255	529	244,104	263,363	277,894	105,884
Disbursements:							
Personal services	-	38,529	-	211,242	59,685	196,000	57,928
Supplies	39,895	1,725	-	4,010	1,428	-	-
Other services and charges	33,474	3,381	-	340,818	57,752	-	-
Debt service - principal and interest	15,886	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	89,255	43,635	-	556,070	118,865	196,000	57,928
Excess (deficiency) of receipts over disbursements	68,255	(3,380)	529	(311,966)	144,498	81,894	47,956
Cash and investments - ending	\$ 277,406	\$ 224,994	\$ 278,747	\$ 380,856	\$ 462,535	\$ 108,858	\$ 248,652

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

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept. Trust A/C	Unsafe Building	GAL/CASA
Cash and investments - beginning	\$ 564,344	\$ 47,822	\$ 19,537	\$ 2,942,194	\$ -	\$ 520	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	36,688	-	43,545
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	453,640	33,655	830,755	3,134,304	123,996	2,821	-
Total receipts	<u>453,640</u>	<u>33,655</u>	<u>830,755</u>	<u>3,134,304</u>	<u>160,684</u>	<u>2,821</u>	<u>43,545</u>
Disbursements:							
Personal services	-	-	-	-	31,169	-	43,545
Supplies	-	16,050	-	-	-	-	-
Other services and charges	424,346	5,670	822,364	3,253,996	1,872	520	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	9,197	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>424,346</u>	<u>30,917</u>	<u>822,364</u>	<u>3,253,996</u>	<u>33,041</u>	<u>520</u>	<u>43,545</u>
Excess (deficiency) of receipts over disbursements	<u>29,294</u>	<u>2,738</u>	<u>8,391</u>	<u>(119,692)</u>	<u>127,643</u>	<u>2,301</u>	<u>-</u>
Cash and investments - ending	<u>\$ 593,638</u>	<u>\$ 50,560</u>	<u>\$ 27,928</u>	<u>\$ 2,822,502</u>	<u>\$ 127,643</u>	<u>\$ 2,821</u>	<u>\$ -</u>

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

	Auditor Ineligible Deduction F	County Elected Officials Train	Park & Recreation	County Offender Transportation	Statewide 911	Abandoned Vehicles	Community Corrections Juvenile
Cash and investments - beginning	\$ 440,710	\$ 44,471	\$ 182,316	\$ 19,515	\$ 1,890,967	\$ 18,429	\$ -
Receipts:							
Taxes	36,955	-	1,372,352	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	111,686	-	-	-	85,389
Charges for services	-	-	90	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	13,461	9,486	4,613	1,122,741	4,833	1,541
Total receipts	<u>36,955</u>	<u>13,461</u>	<u>1,493,614</u>	<u>4,613</u>	<u>1,122,741</u>	<u>4,833</u>	<u>86,930</u>
Disbursements:							
Personal services	17,725	-	1,156,233	-	405,290	-	35,218
Supplies	1,163	-	62,955	-	-	-	250
Other services and charges	5,608	1,511	117,923	-	509,232	5,707	10,966
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	252,640	-	1,270
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>24,496</u>	<u>1,511</u>	<u>1,337,111</u>	<u>-</u>	<u>1,167,162</u>	<u>5,707</u>	<u>47,704</u>
Excess (deficiency) of receipts over disbursements	<u>12,459</u>	<u>11,950</u>	<u>156,503</u>	<u>4,613</u>	<u>(44,421)</u>	<u>(874)</u>	<u>39,226</u>
Cash and investments - ending	<u>\$ 453,169</u>	<u>\$ 56,421</u>	<u>\$ 338,819</u>	<u>\$ 24,128</u>	<u>\$ 1,846,546</u>	<u>\$ 17,555</u>	<u>\$ 39,226</u>

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

	Adult Probation User Fees	Juvenile Probation User Fees	Alternate Dispute Resolution	County's Law enforcement Conti	Elkhart County Sheriff Donatio	TIF Capital Projects	Debt Service
Cash and investments - beginning	\$ 15,898	\$ 14,129	\$ 31,415	\$ 216,910	\$ 3,008	\$ 6,690,238	\$ 9,259,903
Receipts:							
Taxes	-	-	-	-	-	3,093,804	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	118,401	1,987	-	-	-	-	-
Fines and forfeits	1,845	-	1,921	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	659,751	17,457	17,091	532,328	9,285	1,376,317	6,749,424
Total receipts	<u>779,997</u>	<u>19,444</u>	<u>19,012</u>	<u>532,328</u>	<u>9,285</u>	<u>4,470,121</u>	<u>6,749,424</u>
Disbursements:							
Personal services	609,094	18,721	-	185,139	-	-	-
Supplies	30,968	10,110	-	12,010	500	-	-
Other services and charges	154,495	2,271	19,968	350,697	3,397	739,503	212,163
Debt service - principal and interest	-	-	-	-	-	-	5,942,469
Capital outlay	-	-	-	13,445	-	1,362,350	-
Other disbursements	-	-	-	30,467	-	1,445,595	-
Total disbursements	<u>794,557</u>	<u>31,102</u>	<u>19,968</u>	<u>591,758</u>	<u>3,897</u>	<u>3,547,448</u>	<u>6,154,632</u>
Excess (deficiency) of receipts over disbursements	<u>(14,560)</u>	<u>(11,658)</u>	<u>(956)</u>	<u>(59,430)</u>	<u>5,388</u>	<u>922,673</u>	<u>594,792</u>
Cash and investments - ending	<u>\$ 1,338</u>	<u>\$ 2,471</u>	<u>\$ 30,459</u>	<u>\$ 157,480</u>	<u>\$ 8,396</u>	<u>\$ 7,612,911</u>	<u>\$ 9,854,695</u>

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

	Self Insurance -			LOIT Public Safety	Wheel Tax	Sur Tax	CVET Agency
	Group Insuran	Payroll Clearing	Settlement				
Cash and investments - beginning	\$ 1,305,146	\$ (1,381)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	<u>14,968,372</u>	<u>10,599,147</u>	<u>203,568,638</u>	<u>9,995,646</u>	<u>592,178</u>	<u>4,365,076</u>	<u>1,429,856</u>
Total receipts	<u>14,968,372</u>	<u>10,599,147</u>	<u>203,568,638</u>	<u>9,995,646</u>	<u>592,178</u>	<u>4,365,076</u>	<u>1,429,856</u>
Disbursements:							
Personal services	22,440	10,599,973	-	-	-	-	-
Supplies	2,228	-	-	-	-	-	-
Other services and charges	13,575,771	-	203,231,092	9,995,646	592,178	4,365,076	1,429,856
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,650	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>13,602,089</u>	<u>10,599,973</u>	<u>203,231,092</u>	<u>9,995,646</u>	<u>592,178</u>	<u>4,365,076</u>	<u>1,429,856</u>
Excess (deficiency) of receipts over disbursements	<u>1,366,283</u>	<u>(826)</u>	<u>337,546</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,671,429</u>	<u>\$ (2,207)</u>	<u>\$ 337,546</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Weed Lien Collections	Sewage Collections	Financial Institution Tax	LOIT PTRC	State Fines and Forfeitures	Infractions Judgements	Special Death Benefit
Cash and investments - beginning	\$ 4,772	\$ -	\$ -	\$ -	\$ 94,823	\$ 18,720	\$ 1,245
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,170	297,550	1,316,087	9,995,646	574,762	318,957	21,352
Total receipts	<u>1,170</u>	<u>297,550</u>	<u>1,316,087</u>	<u>9,995,646</u>	<u>574,762</u>	<u>318,957</u>	<u>21,352</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	5,198	297,550	1,316,087	9,718,446	586,262	315,041	21,312
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>5,198</u>	<u>297,550</u>	<u>1,316,087</u>	<u>9,718,446</u>	<u>586,262</u>	<u>315,041</u>	<u>21,312</u>
Excess (deficiency) of receipts over disbursements	<u>(4,028)</u>	<u>-</u>	<u>-</u>	<u>277,200</u>	<u>(11,500)</u>	<u>3,916</u>	<u>40</u>
Cash and investments - ending	<u>\$ 744</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 277,200</u>	<u>\$ 83,323</u>	<u>\$ 22,636</u>	<u>\$ 1,285</u>

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

	Coroners Training & Con't Educ	DLGF Homestead Property Databa	Child Restraint Violations Fin	Inheritance Tax	Education Plate Fees Agency	Riverboat Wager Tax Rev Distri	CAGIT - Distribution
Cash and investments - beginning	\$ 1,626	\$ 33	\$ 50	\$ 131,992	\$ 169	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	23,664	23	2,075	47,598	2,719	1,170,324	29,986,938
Total receipts	<u>23,664</u>	<u>23</u>	<u>2,075</u>	<u>47,598</u>	<u>2,719</u>	<u>1,170,324</u>	<u>29,986,938</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	23,068	51	2,025	152,416	2,344	1,170,324	29,986,938
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>23,068</u>	<u>51</u>	<u>2,025</u>	<u>152,416</u>	<u>2,344</u>	<u>1,170,324</u>	<u>29,986,938</u>
Excess (deficiency) of receipts over disbursements	<u>596</u>	<u>(28)</u>	<u>50</u>	<u>(104,818)</u>	<u>375</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,222</u>	<u>\$ 5</u>	<u>\$ 100</u>	<u>\$ 27,174</u>	<u>\$ 544</u>	<u>\$ -</u>	<u>\$ -</u>

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

	CEDIT - Distribution	Settlement-Court Fees Distribu	93.563Incentive - County Gener	93.563Prosecutor IV-D Incentiv	93.563Clerk IV-D Incentive Pos	After Settlement Collections	Sheriff's Inmate Trust
Cash and investments - beginning	\$ -	\$ -	\$ 128,503	\$ 371,350	\$ 224,441	\$ 6,879,122	\$ 62,520
Receipts:							
Taxes	-	-	-	-	-	3,598,881	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	103,965	156,410	103,965	2,917,352	-
Charges for services	-	-	-	-	-	-	2,254,496
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	10,514,152	36,765	300	-	-	500	-
Total receipts	<u>10,514,152</u>	<u>36,765</u>	<u>104,265</u>	<u>156,410</u>	<u>103,965</u>	<u>6,516,733</u>	<u>2,254,496</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	10,514,152	36,765	118,558	147,654	123,201	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	6,879,122	2,232,553
Total disbursements	<u>10,514,152</u>	<u>36,765</u>	<u>118,558</u>	<u>147,654</u>	<u>123,201</u>	<u>6,879,122</u>	<u>2,232,553</u>
Excess (deficiency) of receipts over disbursements	-	-	(14,293)	8,756	(19,236)	(362,389)	21,943
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,210</u>	<u>\$ 380,106</u>	<u>\$ 205,205</u>	<u>\$ 6,516,733</u>	<u>\$ 84,463</u>

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

	Jail Commissary	Clerk's Trust	Road Maint & Construction	Tax Billing System (GUTS)	Law Enforcement Continuing	Certificate Sales Surplus	Park & Recreation Donations
Cash and investments - beginning	\$ 111,654	\$ 1,823,734	\$ 1,480,986	\$ 14,231	\$ 133,895	\$ 90,299	\$ 120,508
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,943,340	-	-	-	-
Charges for services	439,923	-	-	-	-	-	-
Fines and forfeits	-	19,769,621	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	5,861	-	22,328	-	99,939
Total receipts	<u>439,923</u>	<u>19,769,621</u>	<u>2,949,201</u>	<u>-</u>	<u>22,328</u>	<u>-</u>	<u>99,939</u>
Disbursements:							
Personal services	-	-	-	-	-	-	8,257
Supplies	-	-	1,672,086	-	-	-	-
Other services and charges	392,629	19,956,999	-	-	10,545	-	11,879
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	450,933	-	-	-	46,510
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>392,629</u>	<u>19,956,999</u>	<u>2,123,019</u>	<u>-</u>	<u>10,545</u>	<u>-</u>	<u>66,646</u>
Excess (deficiency) of receipts over disbursements	<u>47,294</u>	<u>(187,378)</u>	<u>826,182</u>	<u>-</u>	<u>11,783</u>	<u>-</u>	<u>33,293</u>
Cash and investments - ending	<u>\$ 158,948</u>	<u>\$ 1,636,356</u>	<u>\$ 2,307,168</u>	<u>\$ 14,231</u>	<u>\$ 145,678</u>	<u>\$ 90,299</u>	<u>\$ 153,801</u>

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

	Court House War Memorial Donat	Redevelopment Commission	County Seizure of Assets	CTP - Community Corrections	Commissioners Certificate Rede	H. O. M. E. Consortium	Social Norming Grant
Cash and investments - beginning	\$ 2,030	\$ 251	\$ 351,846	\$ 346,143	\$ 9,582	\$ 171	\$ 9,287
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	99,275
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,950	11	158,222	137,927	-	-	-
Total receipts	1,950	11	158,222	137,927	-	-	99,275
Disbursements:							
Personal services	-	-	7,595	83,388	-	-	1,048
Supplies	-	-	8,851	684	-	-	21,094
Other services and charges	3,157	251	118,104	51,359	-	-	28,875
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	45,611	220,000	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	3,157	251	180,161	355,431	-	-	51,017
Excess (deficiency) of receipts over disbursements	(1,207)	(240)	(21,939)	(217,504)	-	-	48,258
Cash and investments - ending	\$ 823	\$ 11	\$ 329,907	\$ 128,639	\$ 9,582	\$ 171	\$ 57,545

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

	Juv Detention Alternative Init	FACT / Drug Free Fund	Horn Ditch Project 2 Phase	Settlement-License Excise Tax	Settlement-Economic Improvement	Settlement-New Paris Sew Conse	Settlement-Property Tax Replac
Cash and investments - beginning	\$ 67,313	\$ 14,459	\$ 1,567,566	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	104,295	500	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	462	-	17,407,697	89,225	390,925	9,995,646
Total receipts	<u>104,295</u>	<u>962</u>	<u>-</u>	<u>17,407,697</u>	<u>89,225</u>	<u>390,925</u>	<u>9,995,646</u>
Disbursements:							
Personal services	101,150	7,735	-	-	-	-	-
Supplies	2,130	-	-	-	-	-	-
Other services and charges	38,702	3,277	-	17,407,697	89,225	390,925	9,995,646
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,281	-	913,766	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>143,263</u>	<u>11,012</u>	<u>913,766</u>	<u>17,407,697</u>	<u>89,225</u>	<u>390,925</u>	<u>9,995,646</u>
Excess (deficiency) of receipts over disbursements	<u>(38,968)</u>	<u>(10,050)</u>	<u>(913,766)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 28,345</u>	<u>\$ 4,409</u>	<u>\$ 653,800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	School Lunch Program	10.557 Women Infant & Child G	10.557 Breastfeeding Peer Coun	14.900 Stimulus Revenue - Lead	16.575 16.588 STOP Grant	16.710 COPS Methamphetamine In	16.738 Ed Byrne Justice Assist
Cash and investments - beginning	\$ -	\$ (119,388)	\$ (12,163)	\$ (35,820)	\$ (7,964)	\$ 1,712	\$ 1,846
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,002,467	78,048	610,656	25,700	-	10,687
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	5,718	1,016	-	15,220	-	-	-
Total receipts	<u>5,718</u>	<u>1,003,483</u>	<u>78,048</u>	<u>625,876</u>	<u>25,700</u>	<u>-</u>	<u>10,687</u>
Disbursements:							
Personal services	-	953,826	78,139	34,254	19,231	-	-
Supplies	-	34,196	-	1,094	-	-	-
Other services and charges	-	37,516	545	367,916	-	-	20
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,185	-	5,179	-	-	23,462
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>1,026,723</u>	<u>78,684</u>	<u>408,443</u>	<u>19,231</u>	<u>-</u>	<u>23,482</u>
Excess (deficiency) of receipts over disbursements	<u>5,718</u>	<u>(23,240)</u>	<u>(636)</u>	<u>217,433</u>	<u>6,469</u>	<u>-</u>	<u>(12,795)</u>
Cash and investments - ending	<u>\$ 5,718</u>	<u>\$ (142,628)</u>	<u>\$ (12,799)</u>	<u>\$ 181,613</u>	<u>\$ (1,495)</u>	<u>\$ 1,712</u>	<u>\$ (10,949)</u>

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

	20.600 Highway Safety Program	20.601 Aggressive Driving Gran	66.032 State Indoor Radon Gas	66.818 Brown Field Grant	93.074 Public Health Preparedn	93.197 Childhood Lead Poisonin	93.268 Vaccines for Children
Cash and investments - beginning	\$ 9,829	\$ 114	\$ -	\$ 2,839	\$ 4,182	\$ 61	\$ 21
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	65,293	-	2,998	-	4,964	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>65,293</u>	<u>-</u>	<u>2,998</u>	<u>-</u>	<u>4,964</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	27,206	-	-	-	-	-	-
Supplies	-	-	1,800	-	499	-	-
Other services and charges	43,133	-	1,199	2,839	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,481	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>70,339</u>	<u>-</u>	<u>2,999</u>	<u>2,839</u>	<u>4,980</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(5,046)</u>	<u>-</u>	<u>(1)</u>	<u>(2,839)</u>	<u>(16)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,783</u>	<u>\$ 114</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 4,166</u>	<u>\$ 61</u>	<u>\$ 21</u>

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

	93.586 Court Improvement Grant	93.889 Medical Reserve Corps	93.940 H. I. V. Grant	93.988 Diabetes Grant	93.994 Maternal & Child Health	97.042 Emergency Mgt Performan	16.548 Juvenile Detention Alte
Cash and investments - beginning	\$ 2,725	\$ 12,003	\$ (3,984)	\$ 2,946	\$ 386,041	\$ -	\$ 802
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	8,450	3,500	9,550	-	144,057	8,485	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	5,899	-	-	-	494,427	-	-
Total receipts	<u>14,349</u>	<u>3,500</u>	<u>9,550</u>	<u>-</u>	<u>638,484</u>	<u>8,485</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	386,994	-	-
Supplies	-	298	-	1,860	33,068	2,183	-
Other services and charges	9,557	234	1,000	-	163,487	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	12,334	6,302	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>9,557</u>	<u>532</u>	<u>1,000</u>	<u>1,860</u>	<u>595,883</u>	<u>8,485</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,792</u>	<u>2,968</u>	<u>8,550</u>	<u>(1,860)</u>	<u>42,601</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,517</u>	<u>\$ 14,971</u>	<u>\$ 4,566</u>	<u>\$ 1,086</u>	<u>\$ 428,642</u>	<u>\$ -</u>	<u>\$ 802</u>

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

	97.067 Hazardous Mat'l repons	93.268 IN Immunization Program	97.047 Pre-Mitigation Program	97.067 IDHS Radio upgrades	97.067 Equipment #6 District 2	93.994 MCH Dental	DUI Task Force
Cash and investments - beginning	\$ -	\$ (28,373)	\$ -	\$ -	\$ -	\$ (5,281)	\$ 2,616
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,778	42,804	-	20,000	-	44,585	25,523
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,778</u>	<u>42,804</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>44,585</u>	<u>25,523</u>
Disbursements:							
Personal services	-	-	-	-	-	40,669	10,225
Supplies	-	3,600	-	-	4,152	-	-
Other services and charges	-	10,830	14,900	-	10,100	-	13,998
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,778	-	-	20,000	1,495	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>2,778</u>	<u>14,430</u>	<u>14,900</u>	<u>20,000</u>	<u>15,747</u>	<u>40,669</u>	<u>24,223</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>28,374</u>	<u>(14,900)</u>	<u>-</u>	<u>(15,747)</u>	<u>3,916</u>	<u>1,300</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ (14,900)</u>	<u>\$ -</u>	<u>\$ (15,747)</u>	<u>\$ (1,365)</u>	<u>\$ 3,916</u>

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

	93.563 Court Reform Grant	97.042 2014 Emer Manage Perf	93.074 Ebola Grant	16.253 2012 Juvenile Account	State Grant-Indiana Tobacco Pr	State Grant-LARE Grant	State Grant-Tobacco Prenatal S
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (6,357)	\$ -	\$ (2,688)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	10,000	20,000	9,022	1,957	90,221	175	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>10,000</u>	<u>20,000</u>	<u>9,022</u>	<u>1,957</u>	<u>90,221</u>	<u>175</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	79,237	-	-
Supplies	-	-	-	233	2,018	-	-
Other services and charges	-	-	-	1,723	18,180	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	10,000	20,000	-	-	2,780	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>10,000</u>	<u>20,000</u>	<u>-</u>	<u>1,956</u>	<u>102,215</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>9,022</u>	<u>1</u>	<u>(11,994)</u>	<u>175</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,022</u>	<u>\$ 1</u>	<u>\$ (18,351)</u>	<u>\$ 175</u>	<u>\$ (2,688)</u>

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

	Local Grant-Digital Dental Equ	State Grant-Family Court Fund	Jail Program Enhancement	Blight Elimination Program	Ind. Indust. Devel Great Lakes	STAR Grant	Drug Prosecution Grant
Cash and investments - beginning	\$ 35,000	\$ 620	\$ 4	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	10,000	-	42,696	175,000	36,500	10,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	2,462	-	7,514	-
Total receipts	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>45,158</u>	<u>175,000</u>	<u>44,014</u>	<u>10,000</u>
Disbursements:							
Personal services	-	-	-	-	-	18,741	-
Supplies	3,389	-	-	-	-	-	-
Other services and charges	2,568	10,620	-	127,825	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	16,380	-	-	-	-	1,190	10,000
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>22,337</u>	<u>10,620</u>	<u>-</u>	<u>127,825</u>	<u>-</u>	<u>19,931</u>	<u>10,000</u>
Excess (deficiency) of receipts over disbursements	<u>(22,337)</u>	<u>(620)</u>	<u>-</u>	<u>(82,667)</u>	<u>175,000</u>	<u>24,083</u>	<u>-</u>
Cash and investments - ending	<u>\$ 12,663</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ (82,667)</u>	<u>\$ 175,000</u>	<u>\$ 24,083</u>	<u>\$ -</u>

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

	Local Grant- Healthy Babies	Solid Waste Disposal Fees	Solid Waste Closure Costs	Environmental/Special Projects	Solid Waste Capital Reserve	Storm Water Mgmt Operating	Totals
Cash and investments - beginning	\$ -	\$ 17,323,526	\$ 5,066,384	\$ 225,540	\$ 1,925,036	\$ 4,532,932	\$ 105,182,702
Receipts:							
Taxes	-	-	-	-	-	-	65,901,299
Licenses and permits	-	-	-	-	-	-	446,066
Intergovernmental receipts	-	-	-	-	-	-	26,964,893
Charges for services	-	-	-	124,118	-	-	5,872,052
Fines and forfeits	-	-	-	-	-	-	20,427,389
Utility fees	-	-	-	-	-	2,633,379	2,633,379
Other receipts	37,500	3,374,086	63,487	3,803	126,974	-	360,489,375
Total receipts	<u>37,500</u>	<u>3,374,086</u>	<u>63,487</u>	<u>127,921</u>	<u>126,974</u>	<u>2,633,379</u>	<u>482,734,453</u>
Disbursements:							
Personal services	14,184	911,449	-	-	-	-	61,464,267
Supplies	-	233,735	-	-	-	-	4,510,925
Other services and charges	-	891,604	-	-	-	-	364,168,036
Debt service - principal and interest	-	-	-	-	-	-	8,026,890
Capital outlay	-	745,964	-	23,567	-	-	13,908,063
Other disbursements	-	2,190,462	-	-	-	1,888,998	19,998,707
Total disbursements	<u>14,184</u>	<u>4,973,214</u>	<u>-</u>	<u>23,567</u>	<u>-</u>	<u>1,888,998</u>	<u>472,076,888</u>
Excess (deficiency) of receipts over disbursements	<u>23,316</u>	<u>(1,599,128)</u>	<u>63,487</u>	<u>104,354</u>	<u>126,974</u>	<u>744,381</u>	<u>10,657,565</u>
Cash and investments - ending	<u>\$ 23,316</u>	<u>\$ 15,724,398</u>	<u>\$ 5,129,871</u>	<u>\$ 329,894</u>	<u>\$ 2,052,010</u>	<u>\$ 5,277,313</u>	<u>\$ 115,840,267</u>

ELKHART COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
1st Source Bank Leasing	2015 Chevrolet K2500HD Silverado	\$ 8,676	9/14/2015	9/14/2018
Advanced Imaging Solutions	Lanier LD150 SP	3,946	5/12/2012	4/12/2017
Citizens National Bank	Election Equipment	86,997	5/1/2015	5/1/2017
Ricoh USA Inc	Copy Equipment	16,872	8/9/2014	7/9/2019
US Bank Equipment Finance	Lanier 7502SP	7,488	11/30/2013	10/30/2018
US Bank Equipment Finance	Lanier SP 5210SR	1,527	6/13/2012	5/13/2017
Elkhart County Corrections Complex Building Corporation	2005 Correctional Complex Building (\$9 415 000)	348,000	6/1/2005	6/1/2025
Elkhart County Corrections Complex Building Corporation	2006 Correctional Complex Building (\$9 900 000)	2,195,646	6/1/2006	6/1/2023
Elkhart County Corrections Complex Building Corporation	2007 Correctional Complex Building (\$8 565 000)	<u>39,750</u>	9/6/2006	6/1/2023
Total governmental activities		<u>2,708,902</u>		
Total of annual lease payments		<u>\$ 2,708,902</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	Bank of New York - Correctional Complex (\$12 335 000)		\$ 11,340,000	\$ 302,355
General obligation bonds	Lake City Bank - Correctional Complex (\$29 840 000)		26,430,000	3,170,238
Notes and loans payable	Elkhart County Major Moves		10,686,495	1,500,000
Notes and loans payable	Elkhart County Major Moves		<u>3,841,284</u>	<u>554,160</u>
Total governmental activities			<u>52,297,779</u>	<u>5,526,753</u>
Totals			<u>\$ 52,297,779</u>	<u>\$ 5,526,753</u>

ELKHART COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2015

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 889,041
Infrastructure	500,481,245
Buildings	126,449,820
Improvements other than buildings	4,585,226
Machinery, equipment, and vehicles	15,288,521
Books and other	7,660,270
Total governmental activities	655,354,123
Landfill:	
Land	1,134,214
Buildings	2,040,739
Improvements other than buildings	84,396
Machinery, equipment, and vehicles	5,300,182
Books and other	28,070
Total Landfill	8,587,601
Total capital assets	\$ 663,941,724

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

TO: THE OFFICIALS OF ELKHART COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2015-002. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance


Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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

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


Paul D. Joyce, CPA
State Examiner

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

ELKHART COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2015

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Special Supplemental Nutrition Program for Women, Infants, and Children W.I.C. 8101	Indiana Department of Health	10.557	A70-5-070637	\$ -	\$ 959,577
Breastfeeding Peer Counselors 8102		10.557	A70-5-070637	-	74,386
Breastfeeding Peer Counselors 8102		10.557	SCM# 14334	-	3,662
W.I.C. 8101		10.557	SCM# 14334	-	42,890
Total - Special Supplemental Nutrition Program for Women, Infants, and Children				-	1,080,515
Total - Department of Agriculture				-	1,080,515
<u>Department of Housing and Urban Development</u>					
Lead-Based Paint Hazard Control in Privately-Owned Housing Lead Hazard 8105	Direct Grant	14.900	INLHBO 541-12	-	610,656
Total - Lead Hazard Control Cluster				-	610,656
Total - Department of Housing and Urban Development				-	610,656
<u>Department of Justice</u>					
JAG Program Cluster					
Edward Byrne Memorial Justice Assistance Grant Program Ed Byrne Justice Assistance 8112	Direct Grant	16.738	2014-DJ-BX-0865	-	10,687
Total - JAG Program Cluster				-	10,687
Juvenile Accountability Block Grants 2012 Juvenile Accountability 8148	Indiana Criminal Justice Institute	16.523	4132 JABG	-	1,957
Crime Victim Assistance V.O.C.A Grant 1000-159	Indiana Criminal Justice Institute	16.575	13VA2156/2013-VA-GX-0036	-	110,944
Violence Against Women Formula Grants S.T.O.P 8108 S.T.O.P 8108	Indiana Criminal Justice Institute	16.588 16.588	13ST2070/2013-WF-AX-0010 D3-15-9136	- -	17,586 8,114
Total - Violence Against Women Formula Grants				-	25,700
Equitable Sharing Program	Direct Grant	16.922	2015	-	180,161
Total - Department of Justice				-	329,449
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction Cumulative Bridge 1135	Indiana Department of Transportation	20.205	Des 0800725	-	28,298
CEDIT County Share 1112		20.205	Des 1005941	-	33,671
CEDIT County Share 1112		20.205	Des 1005994	-	37,662
Cumulative Bridge 1135		20.205	Des 1173077	-	57,109
Cumulative Bridge 1135		20.205	Des 1382102	-	94,160
CEDIT County Share 1112		20.205	Des 1383188	-	108,149
CEDIT County Share 1112		20.205	Des 1383189	-	43,407
Cumulative Bridge 1135		20.205	Des 1408841	-	25,120
Total - Highway Planning and Construction Cluster				-	427,576
Highway Safety Cluster					
State and Community Highway Safety Highway Safety Program - Operation Pull Over 8113	Indiana Department of Transportation	20.600	D3-15-8998	-	65,293
Alcohol Impaired Driving Countermeasures Incentive Grants I Highway Safety Program - DUI Taskforce 8141	Indiana Department of Transportation	20.601	D3-15-8923	-	25,523
Total - Highway Safety Cluster				-	90,816
Interagency Hazardous Materials Public Sector Training and Planning Grants Emergency Planning Right to Know 1152	Indiana Department of Homeland Security	20.703	C44P-4-507B	-	13,485
Total - Department of Transportation				-	531,877
<u>Environmental Protection Agency</u>					
State Indoor Radon Grants State Indoor Radon Gas 8116	Indiana Department of Health	66.032	A70-5-150413	-	2,998
Total - Environmental Protection Agency				-	2,998

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

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

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Health and Human Services</u>					
Immunization Cooperative Agreements Indiana Immunization Program 8134	Indiana Department of Health	93.268	A70-5-073154	-	42,804
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health				
Public Health Preparedness Grant 8119		93.074	A70-5-0532387	-	4,964
Ebola Grant 8147		93.074	SCM# 13854	-	9,022
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	13,986
Child Support Enforcement Court Reform Grant 8143	Supreme Court of Indiana	93.563	14-CRG-002	-	10,000
Title IV-D Reimbursements Clerk 1000-101	Indiana Department of Child Services	93.563	2015	-	210,330
Title IV-D Reimbursements Prosecuting Attorney 1000-158		93.563	2015	-	953,658
Title IV-D Reimbursements County General (courts) 1000-171		93.563	2015	-	191,163
Indirect Costs		93.563	2015	-	344,726
Clerk IV-D Incentive 8899		93.563	2015	-	123,201
Prosecutor IV-D Incentive 8897		93.563	2015	-	147,654
County IV-D Incentive 8895		93.563	2015	-	118,558
Total - Child Support Enforcement				-	2,099,290
State Court Improvement Program Court Improvement Grant 8122	Supreme Court of Indiana	93.586	2015	-	8,450
National Bioterrorism Hospital Preparedness Program Medical Reserve Corp 8123	Indiana Department of Health	93.889	MRC 15-0006	-	532
HIV Prevention Activities_Health Department Based H.I.V. Grant 8124	Indiana Department of Health	93.940	A70-4-112308	-	9,550
Maternal and Child Health Services Block Grant to the States MCH Dental Grant 8140	Indiana Department of Health	93.994	A70-4-069728	-	44,585
Maternal & Child Health Grant 8127		93.994	A70-4-069729	-	140,438
Maternal & Child Health Grant 8127		93.994	SCM# 14423	-	964
Maternal & Child Health Grant 8127		93.994	SCM# 14440	-	2,655
Total - Maternal and Child Health Services Block Grant to the States				-	188,642
Total - Department of Health and Human Services				-	2,363,254
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants	Indiana Department of Homeland Security				
Emergency Management Performance Grant 8128		97.042	C44P-4-477B	-	8,485
Emergency Management Salary Reimbursement 1000-137		97.042	C44P-5-012B	-	60,198
Emergency Mgmt Performance Grant 8144		97.042	C44P-6-014B	-	20,000
Total - Emergency Management Performance Grants				-	88,683
Homeland Security Grant Program	Indiana Department of Homeland Security				
IDHS Radio Upgrades 8137		97.067	EDS# C44P-5-581B	-	20,000
Hazardous Materials 8133		97.067	EMW-2014-55-00138	-	2,778
Total - Homeland Security Grant Program				-	22,778
Total - Department of Homeland Security				-	111,461
Total federal awards expended				\$ -	\$ 5,030,210

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

ELKHART COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. *Basis of Presentation*

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

Note 2. *Summary of Significant Accounting Policies*

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

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

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

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

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

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

Condition

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

During the audit of the SEFA, there were the following errors: CFDA 16.922 with \$180,161 expenditures was omitted, CFDA 93.563 was understated by \$311,773, and some program titles and pass-through agencies were incorrect. Audit adjustments were proposed and accepted by the County.

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

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

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

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

2 CFR 200.510(b) states:

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

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within a cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in section 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (6) Include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in section 200.414 Indirect (F&A) costs."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition*.

Views of Responsible Officials

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

Section III - Federal Award Findings and Questioned Costs

FINDING 2015-002 - REPORTING

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

This is a repeat finding from the immediate prior year. The prior year finding number was 2014-002.

Condition

The Quarterly Incentive Expenditure reports for the Title IV-D Court Service office were not prepared or submitted to the state in 2015.

Context

There were four Quarterly Incentive Expenditure reports not prepared or submitted during 2015. The lack of control over these reports for the Title IV-D Court Service office is considered to be a material weakness.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.207(a) states in part:

"The Federal awarding agency or pass-through entity may impose additional specific award conditions as needed, in accordance with paragraphs (b) and (c) of this section . . .

(b) These additional Federal award conditions may include items such as the following:
. . .

(3) Requiring additional, more detailed financial reports, . . ."

IV-D Expense Reporting and Reimbursement Complete Guide states in part:

". . . Under the terms of the Cooperative Agreements between CSB and the County Offices, each County Office is required to submit a monthly claim and a quarterly incentive report to the DCS Accounting Operations (DCS AO) . . ."

Cause

Management had not developed a system of internal controls that segregated key functions. Based on inquiry, there was confusion on whose responsibility it was to prepare and submit the reports.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected which could have resulted in the loss of federal funds to the County.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls to ensure compliance and to comply with the Reporting requirements of the program.

Views of Responsible Officials

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

AUDITEE-PREPARED DOCUMENTS

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

Elkhart County Auditor's Office

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-001

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action: Pauline E. Graff
Contact Phone Number: (574) 535-6719

Status of Audit Finding:

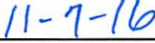
This finding has not been corrected. The finding was communicated to us during the most recent audit which was completed in November 2016 and we have not had time to develop and implement new procedures to address this issue.



(Signature)



(Title)



(Date)

Elkhart County Auditor's Office

FINDING 2014-002

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity: Indiana Department of Child Services
Contact Person Responsible for Corrective Action: Debbie Vargon
Contact Phone Number: 574-523-2396

Status of Audit Finding:

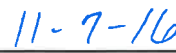
This finding has not been corrected. The finding was communicated to us during the most recent audit which was completed in November 2016 and we have not had time to develop and implement new procedures to address this issue.



(Signature)



(Title)



(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)

Elkhart County Auditor's Office

CORRECTIVE ACTION PLAN

FINDING 2015-001

Contact Person Responsible for Corrective Action: Pauline E. Graff
Contact Phone Number: 574-535-6719

We concur with the finding.:

Description of Corrective Action Plan:

Inclusion of the Indirect Cost on the SEFA. We will be cross checking the Chart of Accounts with SEFA numbers to ensure all is reported correctly.

Anticipated Completion Date: January, 2017

Pauline E. Graff
(Signature)

Auditor
(Title)

11-7-16
(Date)



ELKHART SUPERIOR COURT VI

David C. Bonfiglio, Judge

County Courts Building
315 South Second Street • Elkhart, IN 46516
Phone: 574-523-2374 • Fax: 574-523-2392
dbonfiglio@elkhartcounty.com

CORRECTIVE ACTION PLAN

FINDING 2015-002

Contact Person Responsible for Corrective Action: Deborah A. Vergon
Contact Phone Number: 574-523-2396

Concur, in that the QIEs were not completed quarterly. There were several change of personnel through 2013-2014 and the continuity of procedure was lost in the transitions.

Description of Corrective Action Plan:

I took the Monthly Expenditure Claims for the year and re-accomplished the QIEs for our files and will further do the reports on a quarterly basis from this point forward.

Anticipated Completion Date:

Next quarterly report due will be 4th Quarter 2016 due in January 2017.

Deborah A. Vergon
 Court Reporter, Subpart
 (Title) Title IV-D

11/7/16
 (Date)

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.