B51196

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

FINANCIAL STATEMENT AND

FEDERAL SINGLE AUDIT REPORT

OF

KOSCIUSKO COUNTY, INDIANA

January 1, 2017 to December 31, 2017

FILED
11/01/2018

TABLE OF CONTENTS

Description	Page
Schedule of Officials	2
Independent Auditor's Report	3-5
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*	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-12
Notes to Financial Statement	13-17
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-47
Schedule of Payables and Receivables	48
Schedule of Leases and Debt	49
Schedule of Capital Assets	50
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for the Major Federal Program and on Internal Control over Compliance	52-54
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards	56-57
Notes to Schedule of Expenditures of Federal Awards	58
Schedule of Findings and Questioned Costs	59-64
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings	66-68
Corrective Action Plan	69-71
Other Reports	72

SCHEDULE OF OFFICIALS

Office	Official	Term
County Auditor	Michelle L. Puckett	01-01-15 to 12-31-18
County Treasurer	Rhonda Helser	01-01-17 to 12-31-20
County Prosecuting Attorney	Daniel H. Hampton	01-01-11 to 12-31-18
Clerk of the Circuit Court	Ann Torpy	03-19-13 to 12-31-20
President of the Board of County Commissioners	Bradford Jackson	01-01-17 to 12-31-17
	Robert Conley	01-01-18 to 12-31-18
President of the County Council	Robert G. Sanders	01-01-17 to 06-07-17
	Jon Garber	06-08-17 to 12-31-17
	Sue Ann Mitchell	01-01-18 to 12-31-18

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF KOSCIUSKO COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Kosciusko County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2017.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

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

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated September 20, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

September 20, 2018

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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 KOSCIUSKO 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 Kosciusko County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, and the related notes to the financial statement, and have issued our report thereon dated September 20, 2018, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exists that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2017-001, that we consider to be a material weakness.

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

Compliance and Other Matters

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

Kosciusko 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
Paul D. Joyce, CPA
State Examiner

September 20, 2018

(This page intentionally left blank.)

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.

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

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
County General	$ 8,866,389	$ 23,405,134	$ 20,403,815	$ 11,867,708
Sheriff Accident Report	27,106	10,949	9,969	28,086
County Edit Fund	3,115,385	4,371,087	3,079,405	4,407,067
Child Abuse Prevention	6,625	-	-	6,625
City & Town Court Costs	11,984	21,500	31,600	1,884
Clerk Document Storage Fee	141,925	65,504	29,994	177,435
Cert Share Local Option Tax	1,349,862	1,124	1,350,986	-
Interest-Congressional	7,502	258	1,125	6,635
Principal Congressional	28,129	28,129	28,129	28,129
Assessor Ed/Sales Disclosure	135,019	12,135	2,106	145,048
Cum Bridge	932,091	609,636	507,057	1,034,670
County Cum Capital Developmnt	2,156,882	1,935,590	1,803,523	2,288,949
Drug Free Communities-KCODE	48,749	74,964	73,034	50,679
Electronic Data	32,846	629	-	33,475
Local Emergency Planning	48,356	7,301	14,907	40,750
County Extradition	728	10,077	5,740	5,065
Gun Permits	22,697	21,775	34,085	10,387
Gen. Drain Improvement	303,168	231,153	256,877	277,444
County Health	918,013	842,108	817,270	942,851
County ID Security Protection	25,602	11,227	-	36,829
Health Maintenance Grant	82,736	48,859	16,448	115,147
Local Road & Street	106,599	856,527	734,494	228,632
County Correction	-	48,121	48,121	-
Highway- MVH	1,146,255	6,985,643	7,189,932	941,966
Plat Book Fund	93,155	22,250	28,347	87,058
Rainy Day Fund	3,681,875	-	-	3,681,875
Records Record Perpetuation	116,689	199,867	70,558	245,998
Riverboat Revenue Sharing	-	458,263	458,263	-
Sex & Violent Offender Adm Co	8,001	4,833	-	12,834
Clerk Sheriff Pension	-	91,090	91,090	-
Surplus Tax	119,351	150,395	109,922	159,824
Surveyor Corner Perpetuation	112,344	47,555	17,614	142,285
Tax Sale Redemption	-	83,652	83,652	-
Tax Sale Surplus	562,162	700,828	842,001	420,989
Local Health Dept Trust Acct	138,314	34,816	58,105	115,025
CASA	-	13,520	13,520	-
Statewide 9-1-1	359,392	738,554	739,010	358,936
Adult Probation User Fees	217,809	254,957	308,832	163,934
Juvenile Probation User Fees	29,508	4,620	-	34,128
Alternative Dispute Resolution	20,450	8,443	1,763	27,130
Drainage Maintenance	1,561,921	786,505	617,279	1,731,147
Sheriff Sale Fund	136,976	27,579	83,351	81,204
Health Clinic Administrative	123,022	29,206	52,761	99,467
Redevelopment Comm Dreyfus TIF	125,311	48,308	1,386	172,233
Employee Health Insurance Fund	2,116,604	5,613,050	5,767,884	1,961,770
Deferred Compensation	-	54,500	54,500	-
Withholding-Federal	-	1,331,134	1,331,134	-
Withholding-Co Option Tax	-	128,354	128,354	-
Withholding-P.E.R.F.	-	331,479	331,479	-
Withholding-Sheriff Pension	-	57,907	57,907	-
Withholding-State	-	395,299	395,299	-
Garnishment	-	46,386	46,386	-
Sheriff Pension Holding	33,900	16,558	-	50,458
Tax Distribution	-	91,382,402	91,382,402	-
Wheel Tax /Sur Tax	108,247	2,695,758	2,702,264	101,741
Commercial Vehicle Excise Tax	-	333,569	333,569	-
Sewage Charge Assessment Delq.	124,340	71,575	195,915	-

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

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Financial Institution Fran Tax	-	431,453	431,453	-
Fines & Forfeitures	13,944	138,492	132,047	20,389
Clerk Of Court-Infraction	6,222	91,081	91,313	5,990
Special Death Benefit Fee	480	6,855	6,910	425
State Disclosure Of Sales	900	12,135	11,980	1,055
St Coroner Tr & C Education	588	8,362	8,284	666
Mortgage Fee Fund	745	7,813	7,935	623
Homestd Property Database DLGF	-	3	3	-
Sex & Violent Offender Adm St	45	537	551	31
Child Restraint Fines	-	75	-	75
IDHS Dist 2 Fuel Card	357	-	18	339
Education Plate Fee Dist.	-	1,181	1,106	75
Cert Share Local Option	30	-	30	-
93.563 Prosecutor PCA	2,379	1,435	905	2,909
Clerk ARRA	3,878	-	-	3,878
93.563 Title IV-D Incentive	280,006	44,888	-	324,894
Prosecutor IV-D Incentive -New	68,289	120,919	103,860	85,348
Clerk IV-D Incentive (NEW)	191,633	44,888	74,293	162,228
Clerk's Trust SAR	1,235,671	6,069,283	6,474,712	830,242
Clerk's ISETS Support SAR	18,535	987,330	984,930	20,935
Sheriff's Inmate Meals SAR	7,101	420,473	418,401	9,173
Sheriff's Inmate Trust SAR	90,206	1,415,399	1,440,413	65,192
Work Release Inmate Trust SAR	14,601	130,364	143,687	1,278
Sheriff's Cash Book SAR	-	-	-	-
Sheriff's Commissary SAR	317,094	626,436	523,713	419,817
Sheriff's Crime Stoppers SAR	22,093	2	6	22,089
Treasurer Cash Change SAR	500	-	-	500
Treasurer's Unsettled Tax SAR	2,235,589	3,932,665	2,235,589	3,932,665
Kosciusko County Trust Account SAR	-	116,405	67,038	49,367
Property Reassessment 2017	1,084,165	406,186	247,189	1,243,162
LOIT Special Distribution	241,406	-	-	241,406
Drug & Alcohol User Fees	114,078	144,669	173,699	85,048
Jury Fee	56,226	8,945	24,414	40,757
Pre-Trial Diversion Fund	18,179	89,336	48,200	59,315
Infraction Deferral	40,329	34,254	28,476	46,107
Town & County User Fees	43,912	16,313	15,891	44,334
Problem Solving Court Fee	39,260	42,037	9,662	71,635
County Elected Officials Train	38,812	11,231	4,014	46,029
SHOT Team Donation	600	-	-	600
D.A.R.E. Donations	648	69	-	717
Sheriff Donation Fund	12,049	11,918	15,978	7,989
Redevelopment Com 30 West TIF	-	148,093	-	148,093
Redevelopment Com Leesburg TIF	-	19,894	19,894	-
Redevelopment Com Co-Op TIF	-	55,338	55,338	-
Redevelopment Com VanBuren TIF	234,776	78,134	-	312,910
Law Enforcement Data Access	182,400	41,000	-	223,400
Ineligible Deduction Fund Coun	115,193	2,749	15,322	102,620
Promotional Fund	4,558	2,243	3,530	3,271
Community Corrections Fund	64,308	399,441	12,855	450,894
Innkeepers Tax	43,714	660,497	660,845	43,366
Dreyfus TIF Bond Repayment	240,321	335,088	410,000	165,409
Trupointe TIF Bond Repayment	21,166	131,962	77,741	75,387
Co Sheriff Cont Education	1,884	3,306	4,780	410
KCCRVC Commission	744,880	659,202	682,650	721,432
Law Enforcement Forfeit Sheriff	71,412	7,820	1,856	77,376
Recorder Refund	305	-	-	305
Sub Division Escrow	-	22,501	2,500	20,001

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

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Etna Green Sheriff Patrol	-	6,880	6,880	-
Direct Deposit	-	8,223,365	8,223,365	-
Colonial Insurance	-	13,011	13,011	-
Insurance EFT Account	10,670	4,672,370	4,652,245	30,795
Flexible Spending Acct	14,983	46,204	50,029	11,158
Aflac	-	13,147	13,147	-
Boston Mutual Life Insurance	-	53,368	53,368	-
Dental Insurance	-	73,397	73,397	-
Withholding-Medicare	-	175,826	175,826	-
Withholding - Oasi	-	751,804	751,804	-
BPPE Ordinance Fees	-	7,675	-	7,675
LIT Certified Shares	-	15,672,350	15,672,350	-
LIT Economic Development	-	6,773,690	6,773,690	-
Weed Cutting Assessments	2,285	250	2,535	-
Firefighters Communication	-	6,471	6,471	-
Fire Communication Fund	-	6,353	6,353	-
Public Mass Trans FEDERAL 2016	-	87,006	87,006	-
Public MassTran STATE 2017	-	106,624	106,624	-
Public Mass Trans FEDERAL 2017	-	260,204	260,204	-
Pub Mass Trans STATE 2016	-	35,128	35,128	-
Public Mass Trans Capital 2017	-	70,621	70,621	-
DUI Reimbursment	-	8,808	8,808	-
Fire District 2 6/15-6/17	-	48,053	48,053	-
Fire District 2 Training 10/11	100	-	-	100
VOCA 13VA2388	2,417	20,517	49,014	(26,080)
Prenatal	71,222	35,668	39,335	67,555
Signage Pavement Markings	(30,488)	30,488	-	-
Railroad Grant	(14,874)	14,874	-	-
Fire District 2 2013/2014	200	-	-	200
Fire District 2 11/12/13	741	-	741	-
2015 District 2 Training	(25,000)	25,000	-	-
2016 EMAI	-	5,000	5,000	-
Bioterrorism Preparedness 2015	7,706	8,404	15,233	877
2017 HMEP	-	8,199	-	8,199
Drug Prosecution Fund	-	4,000	-	4,000
State Drug Free Fund Grant	-	14,308	14,001	307
Operation Pull Over PT-08-04-0	-	17,009	17,149	(140)
Summer Impaired Driving Enforc	-	419	419	-
2016 SHSP Mobile Data	-	7,100	7,100	-
2016 EMPG De-obligated	-	8,811	8,811	-
Community Corrections Grant	51,760	-	51,760	-
Comm Corrections Grant 16-17	156,673	133,709	160,179	130,203
Comm Corrections Grant 17-18	-	222,646	163,599	59,047
TB Medical Expenses	30,000	-	-	30,000
Pandemic Fund	1,908	-	-	1,908
Court Interpreter Grant	8,197	-	3,628	4,569
Well Child / Health Clinic	26,060	-	-	26,060
DNR Grant Marine Patrol	142	15,000	15,066	76
Community Transition Program	-	16,600	16,600	-
2017 Senior Prosecutor Hub Gr	-	20,000	18,600	1,400
Adult Drug Court Grant	-	114,281	114,281	-
Community Crossing Grant	1,103,024	-	1,073,550	29,474
Totals	$ 38,647,212	$ 201,537,980	$ 197,282,156	$ 42,903,036

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

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

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

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

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

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

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

E. Disbursements

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

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

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

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

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

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

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 is a result of funds being set up for reimbursement grants. The reimbursements for expenditures made by the County were not received by December 31, 2017.

(This page intentionally left blank.)

OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: https://gateway.ifionline.org/.

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

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

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

	County General	Sheriff Accident Report	County Edit Fund	Child Abuse Prevention	City & Town Court Costs	Clerk Document Storage Fee
Cash and investments - beginning	$ 8,866,389	$ 27,106	$ 3,115,385	$ 6,625	$ 11,984	$ 141,925
Receipts:						
Taxes	15,221,091	-	4,212,300	-	-	-
Licenses and permits	40,101	-	-	-	-	-
Intergovernmental receipts	1,139,889	-	-	-	-	-
Charges for services	2,991,819	10,849	2,125	-	-	-
Fines and forfeits	309,303	-	-	-	21,500	64,556
Other receipts	3,702,931	100	156,662	-	-	948
Total receipts	23,405,134	10,949	4,371,087	-	21,500	65,504
Disbursements:						
Personal services	14,201,657	-	-	-	-	-
Supplies	571,554	-	-	-	-	-
Other services and charges	4,878,535	9,969	2,229,612	-	31,600	29,994
Capital outlay	752,069	-	849,793	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	20,403,815	9,969	3,079,405	-	31,600	29,994
Excess (deficiency) of receipts over disbursements	3,001,319	980	1,291,682	-	(10,100)	35,510
Cash and investments - ending	$ 11,867,708	$ 28,086	$ 4,407,067	$ 6,625	$ 1,884	$ 177,435

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

	Cert Share Local Option Tax	Interest-Congressional	Principal Congressional	Assessor Ed/Sales Disclosure	Cum Bridge	County Cum Capital Developmnt
Cash and investments - beginning	$ 1,349,862	$ 7,502	$ 28,129	$ 135,019	$ 932,091	$ 2,156,882
Receipts:						
Taxes	30	-	-	-	553,250	1,720,006
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	49,966	155,339
Charges for services	-	-	-	-	-	60,245
Fines and forfeits	-	-	-	12,135	-	-
Other receipts	1,094	258	28,129	-	6,420	-
Total receipts	1,124	258	28,129	12,135	609,636	1,935,590
Disbursements:						
Personal services	74,678	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,276,308	1,125	28,129	2,106	507,057	934,878
Capital outlay	-	-	-	-	-	868,645
Other disbursements	-	-	-	-	-	-
Total disbursements	1,350,986	1,125	28,129	2,106	507,057	1,803,523
Excess (deficiency) of receipts over disbursements	(1,349,862)	(867)	-	10,029	102,579	132,067
Cash and investments - ending	$ -	$ 6,635	$ 28,129	$ 145,048	$ 1,034,670	$ 2,288,949

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

	Drug Free Communities-KCODE	Electronic Data	Local Emergency Planning	County Extradition	Gun Permits	Gen. Drain Improvement
Cash and investments - beginning	$ 48,749	$ 32,846	$ 48,356	$ 728	$ 22,697	$ 303,168
Receipts:						
Taxes	-	-	-	-	-	231,153
Licenses and permits	-	-	-	-	21,775	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	629	-	10,077	-	-
Fines and forfeits	74,964	-	-	-	-	-
Other receipts	-	-	7,301	-	-	-
Total receipts	74,964	629	7,301	10,077	21,775	231,153
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	34,085	-
Other services and charges	73,034	-	14,256	5,740	-	256,877
Capital outlay	-	-	651	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	73,034	-	14,907	5,740	34,085	256,877
Excess (deficiency) of receipts over disbursements	1,930	629	(7,606)	4,337	(12,310)	(25,724)
Cash and investments - ending	$ 50,679	$ 33,475	$ 40,750	$ 5,065	$ 10,387	$ 277,444

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

	County Health	County ID Security Protection	Health Maintenance Grant	Local Road & Street	County Correction	Highway-MVH
Cash and investments - beginning	$ 918,013	$ 25,602	$ 82,736	$ 106,599	$ -	$ 1,146,255
Receipts:						
Taxes	684,716	-	-	-	-	1,936,109
Licenses and permits	-	-	-	-	-	40,080
Intergovernmental receipts	61,839	-	-	856,527	-	4,960,738
Charges for services	93,141	-	-	-	-	30,006
Fines and forfeits	-	11,170	-	-	-	-
Other receipts	2,412	57	48,859	-	48,121	18,710
Total receipts	842,108	11,227	48,859	856,527	48,121	6,985,643
Disbursements:						
Personal services	722,925	-	16,448	-	48,121	2,783,966
Supplies	50,513	-	-	734,494	-	1,681,790
Other services and charges	43,832	-	-	-	-	338,736
Capital outlay	-	-	-	-	-	2,385,440
Other disbursements	-	-	-	-	-	-
Total disbursements	817,270	-	16,448	734,494	48,121	7,189,932
Excess (deficiency) of receipts over disbursements	24,838	11,227	32,411	122,033	-	(204,289)
Cash and investments - ending	$ 942,851	$ 36,829	$ 115,147	$ 228,632	$ -	$ 941,966

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

	Plat Book Fund	Rainy Day Fund	Records Record Perpetuation	Riverboat Revenue Sharing	Sex & Violent Offender Adm Co	Clerk Sheriff Pension
Cash and investments - beginning	$ 93,155	$ 3,681,875	$ 116,689	$ -	$ 8,001	$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	458,263	-	-
Charges for services	25	-	199,867	-	-	-
Fines and forfeits	22,225	-	-	-	-	91,090
Other receipts	-	-	-	-	4,833	-
Total receipts	22,250	-	199,867	458,263	4,833	91,090
Disbursements:						
Personal services	28,347	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	70,558	458,263	-	91,090
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	28,347	-	70,558	458,263	-	91,090
Excess (deficiency) of receipts over disbursements	(6,097)	-	129,309	-	4,833	-
Cash and investments - ending	$ 87,058	$ 3,681,875	$ 245,998	$ -	$ 12,834	$ -

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

	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Acct	CASA
Cash and investments - beginning	$ 119,351	$ 112,344	$ -	$ 562,162	$ 138,314	$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	47,555	79,819	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	150,395	-	3,833	700,828	34,816	13,520
Total receipts	150,395	47,555	83,652	700,828	34,816	13,520
Disbursements:						
Personal services	-	-	-	-	58,105	-
Supplies	-	-	-	-	-	-
Other services and charges	109,922	6,020	83,652	842,001	-	13,520
Capital outlay	-	11,594	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	109,922	17,614	83,652	842,001	58,105	13,520
Excess (deficiency) of receipts over disbursements	40,473	29,941	-	(141,173)	(23,289)	-
Cash and investments - ending	$ 159,824	$ 142,285	$ -	$ 420,989	$ 115,025	$ -

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

	Statewide 9-1-1	Adult Probation User Fees	Juvenile Probation User Fees	Alternative Dispute Resolution	Drainage Maintenance	Sheriff Sale Fund
Cash and investments - beginning	$ 359,392	$ 217,809	$ 29,508	$ 20,450	$ 1,561,921	$ 136,976
Receipts:						
Taxes	-	-	-	-	786,505	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	875	-	-	-	27,579
Fines and forfeits	-	238,233	4,620	8,443	-	-
Other receipts	738,554	15,849	-	-	-	-
Total receipts	738,554	254,957	4,620	8,443	786,505	27,579
Disbursements:						
Personal services	653,546	268,629	-	-	-	-
Supplies	-	18,824	-	-	-	-
Other services and charges	85,464	21,379	-	1,763	617,279	83,351
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	739,010	308,832	-	1,763	617,279	83,351
Excess (deficiency) of receipts over disbursements	(456)	(53,875)	4,620	6,680	169,226	(55,772)
Cash and investments - ending	$ 358,936	$ 163,934	$ 34,128	$ 27,130	$ 1,731,147	$ 81,204

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

	Health Clinic Administrative	Redevelopment Comm Dreyfus TIF	Employee Health Insurance Fund	Deferred Compensation	Withholding-Federal	Withholding-Co Option Tax
Cash and investments - beginning	$ 123,022	$ 125,311	$ 2,116,604	$ -	$ -	$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	48,308	4,457,658	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	29,206	-	1,155,392	54,500	1,331,134	128,354
Total receipts	29,206	48,308	5,613,050	54,500	1,331,134	128,354
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	25,439	-	56,485	-	-	-
Other services and charges	27,322	-	5,708,872	54,500	1,331,134	128,354
Capital outlay	-	1,386	2,527	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	52,761	1,386	5,767,884	54,500	1,331,134	128,354
Excess (deficiency) of receipts over disbursements	(23,555)	46,922	(154,834)	-	-	-
Cash and investments - ending	$ 99,467	$ 172,233	$ 1,961,770	$ -	$ -	$ -

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

	Withholding-P.E.R.F.	Withholding-Sheriff Pension	Withholding-State	Garnishment	Sheriff Pension Holding	Tax Distribution
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ 33,900	$ -
Receipts:						
Taxes	-	-	-	-	-	81,857,629
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	9,524,773
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	16,558	-
Other receipts	331,479	57,907	395,299	46,386	-	-
Total receipts	331,479	57,907	395,299	46,386	16,558	91,382,402
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	331,479	57,907	395,299	46,386	-	91,382,402
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	331,479	57,907	395,299	46,386	-	91,382,402
Excess (deficiency) of receipts over disbursements	-	-	-	-	16,558	-
Cash and investments - ending	$ -	$ -	$ -	$ -	$ 50,458	$ -

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

	Wheel Tax /Sur Tax	Commercial Vehicle Excise Tax	Sewage Charge Assessment Delq.	Financial Institution Fran Tax	Fines & Forfeitures	Clerk Of Court-Infraction
Cash and investments - beginning	$ 108,247	$ -	$ 124,340	$ -	$ 13,944	$ 6,222
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	333,569	-	-	-	-
Charges for services	-	-	71,575	431,453	-	-
Fines and forfeits	-	-	-	-	138,492	91,081
Other receipts	2,695,758	-	-	-	-	-
Total receipts	2,695,758	333,569	71,575	431,453	138,492	91,081
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,702,264	333,569	195,915	431,453	132,047	91,313
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,702,264	333,569	195,915	431,453	132,047	91,313
Excess (deficiency) of receipts over disbursements	(6,506)	-	(124,340)	-	6,445	(232)
Cash and investments - ending	$ 101,741	$ -	$ -	$ -	$ 20,389	$ 5,990

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

	Special Death Benefit Fee	State Disclosure Of Sales	St Coroner Tr & C Education	Mortgage Fee Fund	Homestd Property Database DLGF	Sex & Violent Offender Adm St
Cash and investments - beginning	$ 480	$ 900	$ 588	$ 745	$ -	$ 45
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	12,135	8,362	7,813	-	-
Fines and forfeits	6,855	-	-	-	-	-
Other receipts	-	-	-	-	3	537
Total receipts	6,855	12,135	8,362	7,813	3	537
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	6,910	11,980	8,284	7,935	3	551
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	6,910	11,980	8,284	7,935	3	551
Excess (deficiency) of receipts over disbursements	(55)	155	78	(122)	-	(14)
Cash and investments - ending	$ 425	$ 1,055	$ 666	$ 623	$ -	$ 31

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

	Child Restraint Fines	IDHS Dist 2 Fuel Card	Education Plate Fee Dist.	Cert Share Local Option	93.563 Prosecutor PCA	Clerk ARRA
Cash and investments - beginning	$ -	$ 357	$ -	$ 30	$ 2,379	$ 3,878
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	1,181	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	75	-	-	-	-	-
Other receipts	-	-	-	-	1,435	-
Total receipts	75	-	1,181	-	1,435	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	18	-	-	-	-
Other services and charges	-	-	1,106	30	905	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	18	1,106	30	905	-
Excess (deficiency) of receipts over disbursements	75	(18)	75	(30)	530	-
Cash and investments - ending	$ 75	$ 339	$ 75	$ -	$ 2,909	$ 3,878

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

	93.563 Title IV-D Incentive	Prosecutor IV-D Incentive -New	Clerk IV-D Incentive (NEW)	Clerk's Trust SAR	Clerk's ISETS Support SAR	Sheriff's Inmate Meals SAR
Cash and investments - beginning	$ 280,006	$ 68,289	$ 191,633	$ 1,235,671	$ 18,535	$ 7,101
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	44,888	120,919	44,888	6,069,283	987,330	420,473
Total receipts	44,888	120,919	44,888	6,069,283	987,330	420,473
Disbursements:						
Personal services	-	52,526	4,476	-	-	-
Supplies	-	3,616	-	-	-	-
Other services and charges	-	44,536	69,817	-	-	-
Capital outlay	-	3,182	-	-	-	-
Other disbursements	-	-	-	6,474,712	984,930	418,401
Total disbursements	-	103,860	74,293	6,474,712	984,930	418,401
Excess (deficiency) of receipts over disbursements	44,888	17,059	(29,405)	(405,429)	2,400	2,072
Cash and investments - ending	$ 324,894	$ 85,348	$ 162,228	$ 830,242	$ 20,935	$ 9,173

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

	Sheriff's Inmate Trust SAR	Work Release Inmate Trust SAR	Sheriff's Cash Book SAR	Sheriff's Commissary SAR	Sheriff's Crime Stoppers SAR	Treasurer Cash Change SAR
Cash and investments - beginning	$ 90,206	$ 14,601	$ -	$ 317,094	$ 22,093	$ 500
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,415,399	130,364	-	626,436	2	-
Total receipts	1,415,399	130,364	-	626,436	2	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,440,413	143,687	-	523,713	6	-
Total disbursements	1,440,413	143,687	-	523,713	6	-
Excess (deficiency) of receipts over disbursements	(25,014)	(13,323)	-	102,723	(4)	-
Cash and investments - ending	$ 65,192	$ 1,278	$ -	$ 419,817	$ 22,089	$ 500

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

	Treasurer's Unsettled Tax SAR	Kosciusko County Trust Account SAR	Property Reassessment 2017	LOIT Special Distribution	Drug & Alcohol User Fees	Jury Fee
Cash and investments - beginning	$ 2,235,589	$ -	$ 1,084,165	$ 241,406	$ 114,078	$ 56,226
Receipts:						
Taxes	-	-	361,530	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	32,651	-	-	-
Charges for services	-	-	-	-	-	81
Fines and forfeits	-	-	-	-	-	8,802
Other receipts	3,932,665	116,405	12,005	-	144,669	62
Total receipts	3,932,665	116,405	406,186	-	144,669	8,945
Disbursements:						
Personal services	-	-	153,889	-	147,792	-
Supplies	-	-	66	-	5,466	-
Other services and charges	-	-	38,919	-	20,441	24,414
Capital outlay	-	-	54,315	-	-	-
Other disbursements	2,235,589	67,038	-	-	-	-
Total disbursements	2,235,589	67,038	247,189	-	173,699	24,414
Excess (deficiency) of receipts over disbursements	1,697,076	49,367	158,997	-	(29,030)	(15,469)
Cash and investments - ending	$ 3,932,665	$ 49,367	$ 1,243,162	$ 241,406	$ 85,048	$ 40,757

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

	Pre-Trial Diversion Fund	Infraction Deferral	Town & County User Fees	Problem Solving Court Fee	County Elected Officials Train	SHOT Team Donation
Cash and investments - beginning	$ 18,179	$ 40,329	$ 43,912	$ 39,260	$ 38,812	$ 600
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	34,080	-	-	-	-
Fines and forfeits	89,336	-	-	42,037	11,227	-
Other receipts	-	174	16,313	-	4	-
Total receipts	89,336	34,254	16,313	42,037	11,231	-
Disbursements:						
Personal services	15,866	-	-	-	-	-
Supplies	3,848	-	-	1,847	-	-
Other services and charges	28,486	28,476	15,891	7,815	4,014	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	48,200	28,476	15,891	9,662	4,014	-
Excess (deficiency) of receipts over disbursements	41,136	5,778	422	32,375	7,217	-
Cash and investments - ending	$ 59,315	$ 46,107	$ 44,334	$ 71,635	$ 46,029	$ 600

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

	D.A.R.E. Donations	Sheriff Donation Fund	Redevelopment Com 30 West TIF	Redevelopment Com Leesburg TIF	Redevelopment Com Co-Op TIF	Redevelopment Com VanBuren TIF
Cash and investments - beginning	$ 648	$ 12,049	$ -	$ -	$ -	$ 234,776
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	69	11,918	148,093	19,894	55,338	78,134
Total receipts	69	11,918	148,093	19,894	55,338	78,134
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	15,978	-	19,894	55,338	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	15,978	-	19,894	55,338	-
Excess (deficiency) of receipts over disbursements	69	(4,060)	148,093	-	-	78,134
Cash and investments - ending	$ 717	$ 7,989	$ 148,093	$ -	$ -	$ 312,910

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

	Law Enforcement Data Access	Ineligible Deduction Fund Coun	Promotional Fund	Community Corrections Fund	Innkeepers Tax	Dreyfus TIF Bond Repayment
Cash and investments - beginning	$ 182,400	$ 115,193	$ 4,558	$ 64,308	$ 43,714	$ 240,321
Receipts:						
Taxes	-	-	-	-	660,497	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	541	-	-	335,088
Fines and forfeits	-	-	-	399,441	-	-
Other receipts	41,000	2,749	1,702	-	-	-
Total receipts	41,000	2,749	2,243	399,441	660,497	335,088
Disbursements:						
Personal services	-	12,864	-	8,645	-	-
Supplies	-	715	1,732	-	-	-
Other services and charges	-	1,743	1,798	4,210	660,845	410,000
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	15,322	3,530	12,855	660,845	410,000
Excess (deficiency) of receipts over disbursements	41,000	(12,573)	(1,287)	386,586	(348)	(74,912)
Cash and investments - ending	$ 223,400	$ 102,620	$ 3,271	$ 450,894	$ 43,366	$ 165,409

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

	Trupointe TIF Bond Repayment	Co Sheriff Cont Education	KCCRVC Commission	Law Enforcement Forfeit Sheriff	Recorder Refund	Sub Division Escrow
Cash and investments - beginning	$ 21,166	$ 1,884	$ 744,880	$ 71,412	$ 305	$ -
Receipts:						
Taxes	-	-	659,202	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	131,962	-	-	7,820	-	22,501
Fines and forfeits	-	3,306	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	131,962	3,306	659,202	7,820	-	22,501
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	866	-	-
Other services and charges	77,741	4,780	682,650	-	-	2,500
Capital outlay	-	-	-	990	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	77,741	4,780	682,650	1,856	-	2,500
Excess (deficiency) of receipts over disbursements	54,221	(1,474)	(23,448)	5,964	-	20,001
Cash and investments - ending	$ 75,387	$ 410	$ 721,432	$ 77,376	$ 305	$ 20,001

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

	Etna Green Sheriff Patrol	Direct Deposit	Colonial Insurance	Insurance EFT Account	Flexible Spending Acct	Aflac
Cash and investments - beginning	$ -	$ -	$ -	$ 10,670	$ 14,983	$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,880	8,223,365	13,011	4,672,370	46,204	13,147
Total receipts	6,880	8,223,365	13,011	4,672,370	46,204	13,147
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	6,880	8,223,365	13,011	4,652,245	50,029	13,147
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	6,880	8,223,365	13,011	4,652,245	50,029	13,147
Excess (deficiency) of receipts over disbursements	-	-	-	20,125	(3,825)	-
Cash and investments - ending	$ -	$ -	$ -	$ 30,795	$ 11,158	$ -

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

	Boston Mutual Life Insurance	Dental Insurance	Withholding-Medicare	Withholding - Oasi	BPPE Ordinance Fees	LIT Certified Shares
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	15,672,350
Charges for services	-	-	-	-	7,675	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	53,368	73,397	175,826	751,804	-	-
Total receipts	53,368	73,397	175,826	751,804	7,675	15,672,350
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	53,368	73,397	175,826	751,804	-	15,672,350
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	53,368	73,397	175,826	751,804	-	15,672,350
Excess (deficiency) of receipts over disbursements	-	-	-	-	7,675	-
Cash and investments - ending	$ -	$ -	$ -	$ -	$ 7,675	$ -

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

	LIT Economic Development	Weed Cutting Assessments	Firefighters Communication	Fire Communication Fund	Public Mass Trans FEDERAL 2016	Public MassTran STATE 2017
Cash and investments - beginning	$ -	$ 2,285	$ -	$ -	$ -	$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	6,773,690	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	250	6,471	6,353	87,006	106,624
Total receipts	6,773,690	250	6,471	6,353	87,006	106,624
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	6,773,690	2,535	6,471	6,353	87,006	106,624
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	6,773,690	2,535	6,471	6,353	87,006	106,624
Excess (deficiency) of receipts over disbursements	-	(2,285)	-	-	-	-
Cash and investments - ending	$ -	$ -	$ -	$ -	$ -	$ -

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

	Public Mass Trans FEDERAL 2017	Pub Mass Trans STATE 2016	Public Mass Trans Capital 2017	DUI Reimbursment	Fire District 2 6/15-6/17	Fire District 2 Training 10/11
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ 100
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	260,204	35,128	70,621	8,808	48,053	-
Total receipts	260,204	35,128	70,621	8,808	48,053	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	260,204	35,128	70,621	8,808	48,053	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	260,204	35,128	70,621	8,808	48,053	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	$ -	$ -	$ -	$ -	$ -	$ 100

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

	VOCA 13VA2388	Prenatal	Signage Pavement Markings	Railroad Grant	Fire District 2 2013/2014	Fire District 2 11/12/13
Cash and investments - beginning	$ 2,417	$ 71,222	$ (30,488)	$ (14,874)	$ 200	$ 741
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,517	35,668	30,488	14,874	-	-
Total receipts	20,517	35,668	30,488	14,874	-	-
Disbursements:						
Personal services	49,014	36,634	-	-	-	-
Supplies	-	2,701	-	-	-	-
Other services and charges	-	-	-	-	-	741
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	49,014	39,335	-	-	-	741
Excess (deficiency) of receipts over disbursements	(28,497)	(3,667)	30,488	14,874	-	(741)
Cash and investments - ending	$ (26,080)	$ 67,555	$ -	$ -	$ 200	$ -

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

	2015 District 2 Training	2016 EMAI	Bioterrorism Preparedness 2015	2017 HMEP	Drug Prosecution Fund	State Drug Free Fund Grant
Cash and investments - beginning	$ (25,000)	$ -	$ 7,706	$ -	$ -	$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	25,000	5,000	8,404	8,199	4,000	14,308
Total receipts	25,000	5,000	8,404	8,199	4,000	14,308
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	15,233	-	-	-
Other services and charges	-	5,000	-	-	-	14,001
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	5,000	15,233	-	-	14,001
Excess (deficiency) of receipts over disbursements	25,000	-	(6,829)	8,199	4,000	307
Cash and investments - ending	$ -	$ -	$ 877	$ 8,199	$ 4,000	$ 307

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

	Operation Pull Over PT-08-04-0	Summer Impaired Driving Enforc	2016 SHSP Mobile Data	2016 EMPG De-obligated	Community Corrections Grant	Comm Corrections Grant 16-17
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ 51,760	$ 156,673
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	100
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,009	419	7,100	8,811	-	133,609
Total receipts	17,009	419	7,100	8,811	-	133,709
Disbursements:						
Personal services	17,149	419	-	-	-	62,497
Supplies	-	-	-	8,811	-	21,734
Other services and charges	-	-	7,100	-	51,760	75,948
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	17,149	419	7,100	8,811	51,760	160,179
Excess (deficiency) of receipts over disbursements	(140)	-	-	-	(51,760)	(26,470)
Cash and investments - ending	$ (140)	$ -	$ -	$ -	$ -	$ 130,203

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

	Comm Corrections Grant 17-18	TB Medical Expenses	Pandemic Fund	Court Interpreter Grant	Well Child / Health Clinic	DNR Grant Marine Patrol
Cash and investments - beginning	$ -	$ 30,000	$ 1,908	$ 8,197	$ 26,060	$ 142
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	222,646	-	-	-	-	15,000
Total receipts	222,646	-	-	-	-	15,000
Disbursements:						
Personal services	78,679	-	-	-	-	11,105
Supplies	8,345	-	-	-	-	-
Other services and charges	76,575	-	-	3,628	-	3,961
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	163,599	-	-	3,628	-	15,066
Excess (deficiency) of receipts over disbursements	59,047	-	-	(3,628)	-	(66)
Cash and investments - ending	$ 59,047	$ 30,000	$ 1,908	$ 4,569	$ 26,060	$ 76

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

	Community Transition Program	2017 Senior Prosecutor Hub Gr	Adult Drug Court Grant	Community Crossing Grant	Totals
Cash and investments - beginning	$ -	$ -	$ -	$ 1,103,024	$ 38,647,212
Receipts:					
Taxes	-	-	-	-	108,884,018
Licenses and permits	-	-	-	-	103,137
Intergovernmental receipts	-	-	-	-	40,019,594
Charges for services	-	-	-	-	9,131,763
Fines and forfeits	-	-	-	-	1,665,449
Other receipts	16,600	20,000	114,281	-	41,734,019
Total receipts	16,600	20,000	114,281	-	201,537,980
Disbursements:					
Personal services	-	18,600	67,617	-	19,594,194
Supplies	-	-	4,115	-	3,252,297
Other services and charges	16,600	-	42,549	1,073,550	157,216,584
Capital outlay	-	-	-	-	4,930,592
Other disbursements	-	-	-	-	12,288,489
Total disbursements	16,600	18,600	114,281	1,073,550	197,282,156
Excess (deficiency) of receipts over disbursements	-	1,400	-	(1,073,550)	4,255,824
Cash and investments - ending	$ -	$ 1,400	$ -	$ 29,474	$ 42,903,036

KOSCIUSKO COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	$ 1,708,237	$ 4,225,018

KOSCIUSKO COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2017

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Louis Dreyfus TIF	$ 4,005,000	$ 445,000
General obligation bonds	TruPointe TIF	1,383,000	107,650
Notes and loans payable	Munson Buildings	98,754	103,692
Totals		$ 5,486,754	$ 656,342

KOSCIUSKO COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2017

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

	Ending Balance
Governmental activities:	
Infrastructure	$ 51,378,065
Buildings	40,437,275
Machinery, equipment, and vehicles	7,552,838
Total capital assets	$ 99,368,178

SUPPLEMENTAL AUDIT OF

FEDERAL AWARDS

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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

TO: THE OFFICIALS OF KOSCIUSKO COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited Kosciusko County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2017. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Basis for Qualified Opinion on Child Support Enforcement

As described in item 2017-002 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding Allowable Costs/Cost Principles that are applicable to its Child Support Enforcement program. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

Qualified Opinion on Child Support Enforcement

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Child Support Enforcement* paragraph, 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 the Child Support Enforcement Program for the year ended December 31, 2017.

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies 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 2017-002, 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

Paul D. Joyce, CPA
State Examiner

September 20, 2018

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.

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

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
Department of Justice					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
VOCA			D3-17-11465	$ -	$ 20,517
Drug Court Discretionary Grant Program	Direct grant	16.585			
Adult Drug Court			2014-DC-BX-0061	-	114,281
Total - Department of Justice				-	134,798
Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Bridge Inspection			Des. 1382104	-	5,765
Total - Highway Planning and Construction Cluster				-	5,765
Federal Transit Cluster					
Bus and Bus Facilities Formula Program	Indiana Department of Transportation	20.526			
Kabs Capital Grant 2017			A249-17-G160017	70,621	70,621
Total - Federal Transit Cluster				70,621	70,621
Highway Safety Cluster					
State and Community Highway Safety	Town of Winona Lake	20.600			
Operation Pullover			D3-17-11131	-	17,009
Alcohol Impaired Driving Countermeasures Incentive Grants I	Town of Winona Lake	20.601			
DUI Task Force Indiana Enforcement			D3-16-10241	-	734
DUI Task Force Indiana Enforcement			D3-17-11191	-	8,074
Total - Alcohol Impaired Driving Countermeasures Incentive Grants I				-	8,808
Total - Highway Safety Cluster				-	25,817
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509			
Kabs Federal 2016			A249-16-G150121	87,006	87,006
Kabs Federal 2017			A249-17-G150121	260,204	260,204
Total - Formula Grants for Rural Areas				347,210	347,210
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security	20.703			
2017 HMEP LEPC			HM-HMP-0498-15-01-00	-	8,199
Total - Department of Transportation				417,831	457,612

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

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
Department of Health and Human Services					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health	93.074			
Bioterrorism Preparedness 2015			20418	-	8,404
Child Support Enforcement	Indiana Department of Child Services	93.563			
Clerk Expenditures			FY 2017	-	36,677
Clerk Incentive			FY 2017	-	74,292
COIT Commissioners			FY 2017	-	3,310
Document Storage			FY 2017	-	948
Indirect Costs			FY 2017	-	104,920
Prosecutor Expenditures			FY 2017	-	486,564
Prosecutor Incentives			FY 2017	-	103,860
Total - Child Support Enforcement				-	810,571
Maternal and Child Health Services Block Grant to the States	Indiana Department of Health	93.994			
Prenatal			14538	-	30,875
Prenatal			22330	-	4,793
Total - Maternal and Child Health Services Block Grant to the States				-	35,668
Total - Department of Health and Human Services				-	854,643
Department of Homeland Security					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
2016 EMAI			17251	-	5,000
2016 De-Obligated EMPG			22516	-	8,811
2016 EMPG			20032	-	41,059
Total - Emergency Management Performance Grants				-	54,870
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067			
2016 SHSP Mobile Data			EMW-2016-SS-00078	-	7,100
2015 District 2 Training			EMW-2015-SS-00049-S01	-	25,000
Total - Homeland Security Grant Program				-	32,100
Total - Department of Homeland Security				-	86,970
Total federal awards expended				$ 417,831	$ 1,534,023

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

KOSCIUSKO COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2017. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

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

Section I - Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

Internal control over major program:	
Material weakness identified?	yes
Significant deficiency 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 Program and type of auditor's report issued on compliance for it:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
93.563	Child Support Enforcement	Qualified

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

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

FINDING 2017-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat of Finding 2016-001 from the immediately prior audit.

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). Although the County had implemented controls, they were not effective.

Context

The SEFA contained the following errors:

1. Not all program titles were correct.

2. Not all Federal Grantor Agencies were listed correctly.

3. Not all Pass-Through Entities were listed correctly.

4. Not all Pass-Through identifying numbers were listed correctly.

5. The Highway Planning and Construction expenditures, in the amount of $5,765, were omitted.

6. The Formula Grants for Rural Areas expenditures, in the amount of $260,204, were omitted.

7. The Bus and Bus Facilities Formula Program expenditures, in the amount of $70,621, were omitted.

8. The State and Community Highway Safety expenditures, in the amount of $17,009, were omitted.

9. The Alcohol Impaired Driving Countermeasures Incentive Grants I expenditures, in the amount of $8,808, were omitted.

10. The Interagency Hazardous Materials Public Sector Training and Planning Grants expenditures, in the amount of $8,199, were omitted.

11. The Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements expenditures, in the amount of $111,901, were overstated.

12. The Child Support Enforcement expenditures, in the amount of $15,066, were overstated.

13. The Emergency Management Performance Grants expenditures, in the amount of $43,746, were understated.

14. The Homeland Security Grant Program expenditures, in the amount of $1,013, were understated.

15. Amounts passed through to subrecipients were overstated by $588,902.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

Criteria

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

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

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

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

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

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards*. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 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 the 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 § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.

(6) Include notes that describe that 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 § 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 *Context*.

Recommendation

We recommended that the County's management establish controls related to the preparation of the SEFA.

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 2017-002

Subject: Child Support Enforcement - Allowable Costs/Cost Principles
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): FY 2017
Pass-Through Entity: Indiana Department of Child Services
Compliance Requirement: Allowable Costs/Cost Principles
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2016-003.

Condition

An effective internal control system was not in place at the County to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement. The County had implemented controls, but they were not effective at preventing noncompliance.

A total of $42,130 County Prosecuting Attorney's Child Support Enforcement Incentive and County General fund expenditures were not supported by evidence to substantiate that the costs were necessary and reasonable for proper and efficient performance of the Child Support Enforcement program. Bonuses, travel, and dues were paid to or on behalf of non-Child Support Enforcement employees from Child Support Enforcement program funds.

A total of $10,622 Clerk of the Circuit Court's Child Support Enforcement Incentive and County General fund expenditures were not supported by evidence to substantiate that the costs were necessary and reasonable for proper and efficient performance of the Child Support Enforcement program. Equipment maintenance costs and bank fees were paid and payroll was reimbursed with Child Support Enforcement program funds that should not have been fully paid by the program. The costs were used to support the Child Support program as a whole and should have been proportionately allocated to the Child Support Enforcement program.

In June 2018, the Indiana Department of Child Services conducted a Quality Assurance Review of the Clerk of the Circuit Court and County Prosecuting Attorney's Child Support Enforcement procedures for the first quarter of 2017. Their review reported some of the issues described above.

Context

The lack of controls and the noncompliance were isolated to the items listed in the *Condition*.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.403 states in part:

"Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards . . .

(a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles . . .

(g) Be adequately documented. . . ."

2 CFR 200.420 states: ". . . Criteria outlined in § 200.403 Factors affecting allowability of costs must be applied in determining allowability. . . ."

Indiana Code 31-25-4-23.5 states in part:

"Title IV-D incentive fund; use of money. . . .

(c) Money in the fund may be used only for child support enforcement purposes. . . ."

Cause

The County had not established an effective system of internal controls that would have ensured compliance with the Allowable Costs/Cost Principles compliance requirement.

Effect

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance with the grant agreement and the Allowable Costs/Cost Principles compliance requirement could have resulted in the loss of federal funds to the County.

Questioned Costs

There were known questioned costs of $52,752 as detailed in the *Condition*. Of those questioned costs, $42,130 were for the County Prosecuting Attorney's office and $10,622 were for the Clerk of the Circuit Court's office.

Recommendation

We recommended that the County's management establish controls to ensure compliance and comply with the Allowable Costs/Cost Principles compliance requirement.

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.

Michelle L. Puckett
Kosciusko County Auditor

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-0001

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: County Auditor
Contact Person Responsible for Corrective Action: Michelle L. Puckett
Contact Phone Number: 574-372-2328

Status of Audit Finding: In experiencing a change in staffing 1/1/2017, some internal controls on the SEFA failed to continue. As training has continued for the new hire, internal controls are back in place and operational for 2018. Because of conversations and further understanding of the SEFA requirements, additional internal controls have been put in place for the grant process as well as the annual report process

Michelle L Puckett
(Signature)

Auditor
(Title)

9-20-18
(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).)

100 West Center Street Room 220, Warsaw, IN 46580 Phone: (574) 372-2328 Fax: (574) 372-2469 mpuckett@kcgov.com

Office of the Prosecuting Attorney
54th Indiana Judicial Circuit
Kosciusko County Indiana

Daniel H. Hampton
Prosecuting Attorney

Child Support Enforcement
121 North Lake Street
Warsaw, Indiana 46580
t: (574) 372-2425
f: (574) 372-2428
e: childsupport@kcgov.com

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016--002

Fiscal year in which the finding initially occurred:2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action:Daniel Hampton
Contact Phone Number:574-372-2419

Status of Audit Finding:This office has been advised by the State Board of Accounts that it is required to complete this summary schedule of prior audit findings. No comparable finding was made in 2017. The office had prepared an appropriate inventory in 2018 prior to the audit occurring.

KOSCIUSKO CIRCUIT AND SUPERIOR COURTS

Ann Torpy, Clerk
Melissa Boggs, Chief Deputy
121 N Lake St, Room: D162, Warsaw, IN 46580
Telephone: 574-372-2331 *Fax*: 574-372-2338

Summary Schedule of Prior Audit Findings
Finding: 2016-003
Contact Person Responsible for Corrective Action: Ann Torpy, Clerk
Contact Phone Number: 574-265-2638

Status of Audit Finding:
Clerk is working to make the necessary reimbursements to the Title IV-D incentive fund, with anticipated completion being December 31, 2018.

Summary Schedule of Prior Audit Findings
Finding: 2016-004
Contact Person Responsible for Corrective Action: Ann Torpy, Clerk
Contact Phone Number: 574-265-2638

Status of Audit Finding:
Clerk is working to make the necessary reimbursements to the Title IV-D incentive fund, with anticipated completion being December 31, 2018.

Ann Torpy, Clerk
September 19, 2018

Michelle L. Puckett

Kosciusko County Auditor

CORRECTIVE ACTION PLAN

FINDING 2017-001

Contact Person Responsible for Corrective Action: Michelle L. Puckett
Contact Phone Number: 574-372-2328

We concur with the finding.

Description of Corrective Action Plan:

In reviewing our current SEFA process and internal controls, it has been made clear that due to turnover in the grant deputy position that misstatements of the SEFA went undetected. 1/1/2017 a new grant deputy was hired to fill the vacant position. All aspects of the training process had not been completed until 2018. With the gap in knowledge and experience of grants during this transition period, misstatements went undetected.

At the time of each audit, we continue to learn and understand more about what is expected to be reported on the SEFA by the State Board of Accounts field examiners. We are beginning to cross train the entire grant process from initial application of grant to close out of the grant to help ensure accuracy in reporting the SEFA. All internal controls will be reviewed and updated during this process to address all points listed in the Financial Statement Findings. We are also implementing additional internal controls during the Annual Report process to further detect defects in the SEFA.

Anticipated Completion Date: 6/30/20

Michelle L. Puckett
(Signature)

Auditor
(Title)

9-20-18
(Date)

100 West Center Street Room 220, Warsaw, IN 46580 Phone: (574) 372-2328 Fax: (574) 372-2469 mpuckett@kcgov.com

Office of the Prosecuting Attorney
54th Indiana Judicial Circuit
Kosciusko County Indiana

Daniel H. Hampton
Prosecuting Attorney

Child Support Enforcement
121 North Lake Street
Warsaw, Indiana 46580
t: (574) 372-2425
f: (574) 372-2428
e: childsupport@kcgov.com

CORRECTIVE ACTION PLAN

FINDING 2017-002
Contact Person Responsible for Corrective Action:Robert Bishop
Contact Phone Number:574-372-2425

Views of Responsible Official: The finding relates not to the ability to augment the salaries but refers to whether the amount paid was properly cost-allocated.

Description of Corrective Action Plan:The office has been in discussion with the Child Support Bureau as to its proposed forms and policies that are structured to avoid these findings and will follow the Child Support Bureaus recommended policies.

Anticipated Completion Date:Upon completion of the discussions with the Child Support Bureau, but in any event no later than 11/1/18.

KOSCIUSKO CIRCUIT AND SUPERIOR COURTS

Ann Torpy, Clerk
Melissa Boggs, Chief Deputy
121 N Lake St, Room: D162, Warsaw, IN 46580
Telephone: 574-372-2331 *Fax*: 574-372-2338

Corrective Action Plan
Finding: 2017-0002
Contact Person: Ann Torpy, Clerk
Contact Phone: 574-265-2638

Views of Responsible Official: We concur with the findings

Description of Corrective Action Plan:
Clerk has worked with CSB along with Maximus, the Clerk's vendor for the IV-D expense claiming process, to make the adjustments to the reporting time and effort on the monthly claims. Clerk will work with the County Auditor's payroll department to make the adjustments to the use of the IV-D incentive funds for payroll purposes. Clerk is working to reimburse the fund for purchase and service fees paid from the IV-D, using the percentage of the IV-D case load at the time of purchase or payment of service fees.

Anticipated Completion Date: December 31, 2018

Ann Torpy, Clerk
October 4, 2018

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/.