

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
ST. JOSEPH COUNTY, INDIANA  
January 1, 2017 to December 31, 2017



**FILED**  
11/09/2018



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Michael J. Hamann	01-01-15 to 12-31-18
County Treasurer	Michael J. Kruk	01-01-17 to 12-31-20
Clerk of the Circuit Court	Terri J. Rethlake	01-01-15 to 12-31-18
County Sheriff	Michael D. Grzegorek	01-01-15 to 12-31-18
County Recorder	Mary B. Wisniewski	01-01-17 to 12-31-20
President of the Board of County Commissioners	Andrew Kostielney	01-01-17 to 12-31-18
President of the County Council	Rafael Morton	01-01-17 to 12-31-18



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF ST. JOSEPH COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of St. Joseph County (County), which comprises the financial position and results of operations for the year ended December 31, 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

In accordance with *Government Auditing Standards*, we have also issued a report dated October 3, 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, CPA  
State Examiner

October 3, 2018



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

TO: THE OFFICIALS OF ST. JOSEPH COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of St. Joseph County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, and the related notes to the financial statement, and have issued our report thereon dated October 3, 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 exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**St. Joseph County County's Response to Findings**

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

**Purpose of This Report**

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

  
Paul D. Joyce, CPA  
State Examiner

October 3, 2018

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments		Cash and Investments	
	01-01-17	Receipts	Disbursements	12-31-17
County General	\$ 11,704,971	\$ 78,335,030	\$ 71,410,181	\$ 18,629,820
Accident Reports Sheriff	88,514	32,369	14,871	106,012
Public Housing Authority	28,180	-	-	28,180
Tax Sale Clearing	2,153	6,541,112	6,541,112	2,153
LIT Economic Dev.-County Share	-	16,507,098	10,220,990	6,286,108
City/Town Court Cost	306,102	50,475	-	356,577
Clerks Record Perpetuation	295,427	216,664	71,132	440,959
County C.O.I.T. Dist. Fund	994,217	-	994,217	-
Community Based Corrections	173,430	-	-	173,430
Animal License Fee (Dog Tax)	35,366	-	-	35,366
County Disclosure Fees	308,820	30,280	100,293	238,807
Cumulative Bridge	1,692,624	882,328	1,544,249	1,030,703
Cum Capital Devlpmt Fund	1,106,211	1,420,133	1,435,990	1,090,354
County Drug Free Fund	101,713	72,556	100,000	74,269
Local Emergency Planning Fund	10,993	12,361	6,511	16,843
St Joseph Co. Em.Tel.Sys.Fund	117,364	-	60,873	56,491
Enhanced Access Fee	339,382	80,085	34,353	385,114
Firearms Training & Police Ed.	269,930	48,037	52,004	265,963
General Drain Impr	13,504	221,814	71,106	164,212
County Health	1,075,867	2,730,151	2,374,312	1,431,706
SJC Ident. Security Protection	40,897	25,897	-	66,794
Excess Levy Fund	79,505	-	-	79,505
Local Roads & Streets	447,903	2,582,899	2,328,755	702,047
LIT Public Safety-County Share	-	7,007,866	5,747,181	1,260,685
Major Cumulative Bridge	1,056,602	1,981,945	2,625,494	413,053
Local Major Moves Const. Fund	648,326	947,407	1,283,846	311,887
Misdemeanant Non-Reverting Fnd	-	177,919	-	177,919
County Highway	2,776,328	6,957,429	7,982,139	1,751,618
Park & Recr Capital	133,908	22,809	74,472	82,245
Park & Recr Non Reverting	350,967	294,287	191,924	453,330
Plat Book Maint. Fund	261,527	59,270	61,914	258,883
County Rainy Day Fund	6,443,120	-	-	6,443,120
2017 Cum Reassessment	1,519,065	832,202	673,518	1,677,749
Recorder Perpetuation	978,738	340,652	263,959	1,055,431
Co Police Pension Trust	843,246	375,124	514,138	704,232
Surplus Tax	500,057	616,609	699,707	416,959
Surveyor Corner Fund	95,353	106,415	90,978	110,790
Tax Sale Redemption	45,335	1,747,216	1,633,577	158,974
Tax Sale Surplus	3,204,442	5,321,036	4,199,095	4,326,383
Special Vehicle Inspection	13,057	3,360	8,364	8,053
GAL/CASA Program	363,839	135,025	156,791	342,073
H.A.V.A. 102 Funds	441,535	-	-	441,535
Ineligible Deductions Fund	292,230	194,742	394,654	92,318
Co Elected Ofcls Training Fund	87,030	25,897	4,030	108,897
Park & Recreation Fund	191,467	1,831,983	1,680,355	343,093
Statewide 9-1-1 Fund	3,715,805	2,257,189	3,343,301	2,629,693
L.O.I.T. County Special Dist.	4,912,009	1,670,000	4,728,752	1,853,257
Adult Probation Fees	276,323	107,801	122,680	261,444
Juvenile Probation Fees	43,814	59,444	29,800	73,458
Problem Solving Court Fee	1,481,507	789,146	735,150	1,535,503
Drainage Maintenance	1,792,294	613,762	687,309	1,718,747
Portage Manor Fund	1,853,229	2,515,208	2,574,807	1,793,630
Park & Recr Gift & Grant	205,520	53,297	43,939	214,878
Wyatt Economic Dev Area #1	5,957,362	2,411,538	2,160,968	6,207,932
Redv Bnd 2001Refin Bond 2010	343,410	1,461,903	1,092,141	713,172
County Bonds & Interest	1,514,493	3,186,810	3,225,000	1,476,303
St Joe Co Group Ins	315,712	18,584,327	24,731,520	(5,831,481)
Payroll	9,836	41,734,835	41,744,671	-
Hlth Insurance Payoll Withhold (5200-5203)	-	112,501	112,501	-
Mich St Withholding	10,847	129,858	141,023	(318)
Child Support Payroll Withhold	-	37,323	37,323	-
Deferred Comp Payroll Withhold	-	33,288	33,288	-
Federal Withholding	-	5,348,853	5,348,853	-
Fica	-	6,704,966	6,704,966	-
Med Reimburse Payroll Withhold	-	12,623	12,623	-
County Withholding	-	95,541	95,541	-
Perf	43	5,228,142	5,226,107	2,078
Ind Gross Withholding	263,381	2,163,115	2,426,493	3
Union Dues Payroll Withholding	-	7,048	7,048	-
Wage Garnishments Payroll With	-	14,301	14,301	-
Settlement	-	267,812,133	267,775,424	36,709
Public Safety L.O.I.T.	2,962,404	4,001,794	6,964,198	-

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

Fund	Cash and Investments			Cash and Investments 12-31-17
	01-01-17	Receipts	Disbursements	
County Wheel Tax	378	976,086	962,579	13,885
C.V.E.T. Fund	-	5,293,159	5,127,004	166,155
Excise Surtax Fund	-	6,401,138	6,142,256	258,882
Sewage Liens Collections	40	73,428	60,147	13,321
C.O.I.T. Fund (H.S.C.)	1,647,161	-	-	1,647,161
C.O.I.T. Fund (P.T.R.C.)	1,613,465	-	-	1,613,465
Local Income Tax-Prop.Tax Rel.	-	37,640,869	36,840,194	800,675
Fines & Forfeitures	258,157	279,414	193,327	344,244
Overweight Vehicle Fines	71	259	305	25
Special Death Benefit Fees	1,100	13,440	13,610	930
State Sales Disclosure Fees	2,450	30,322	30,107	2,665
Coroner Trng. & Cont. Ed. Fees	2,962	35,842	35,724	3,080
Adult/Juv. Interstate Compact	9,616	3,375	1,751	11,240
Mortgage Recording Fee-State	1,925	20,795	21,203	1,517
Sex/Violent Offender Reg Fee	-	29,457	-	29,457
Child Restraint Violations	325	5,521	5,321	525
Inheritance Tax	2,933	-	-	2,933
Education Plate Fee Distr	-	4,444	4,444	-
Riverboat Revenue Sharing	-	1,581,278	1,581,278	-
Convention Exhibition Center	4,630,062	5,239,133	4,416,002	5,453,193
C.E.D.I.T. Fund	6,070,583	6,181,431	12,251,438	576
LIT Certified Shares	-	31,321,416	31,321,416	-
LIT Public Safety	-	15,673,247	15,673,247	-
LIT Economic Development	-	26,390,330	26,217,997	172,333
Prosecutor P.C.A. 93.563	63,327	27,910	20,639	70,598
93.563 Title IV-D Incentive	639,214	140,052	249,631	529,635
Title IV-D Pros. Incentive	238,951	210,708	253,702	195,957
Title IV-D Clerk Incentive	1,101,447	140,052	19,207	1,222,292
Treasurer After Settlement Collections	8,676,323	8,668,626	8,676,323	8,668,626
Sheriff's Inmate Trust	69,956	1,185,035	1,174,309	80,682
Jail Commissary	255,339	126,279	80,326	301,292
JJC Detention Fund	2,264	886	624	2,526
JJC Equipment Reimbursement	2,982	520	290	3,212
JJC Restitution	27,551	11,990	15,788	23,753
JJC Probation User Fees	23,817	92,513	101,280	15,050
Clerk Main Office Cashbook	5,523,343	-	41,617	5,481,726
Clerk Support Cashbook	69,719	3,673,145	3,645,536	97,328
Clerk Small Claims	74,905	-	15,277	59,628
Clerk Odyssey	3,100,197	17,914,355	18,080,531	2,934,021
Clerk Mishawaka Cashbook	130,986	-	-	130,986
Clerk Trust & Investment	7,174	2,536	-	9,710
Adult Probation User Fees	13,909	107,801	114,096	7,614
Adult Probation Administrative Fees	3,346	26,974	28,200	2,120
0016 Clerk Judge Ordered Accounts	369	-	369	-
Portage Manor Trust	5,156	1,161,730	1,158,444	8,442
2015 PSAP US Bank Escrow	462,133	376	436,936	25,573
2017 PSAP US Bank Escrow	-	2,500,014	783,329	1,716,685
Sheriff Unclaimed and Unearned	152,261	-	-	152,261
Clerk Quest System	-	270,461	250,618	19,843
Ineligible Deduction - 7/1/13	944,435	167	187,714	756,888
Veteran's Court Fees	-	3,000	-	3,000
Solid Waste/ Recycling	-	2,879,056	2,879,056	-
Cptl Fund Spcl Tax Dist Bnd 16	8,883,861	-	1,827,870	7,055,991
SJC Gen Op Bonds Series 2017	-	10,348,369	90,515	10,257,854
County Poor Relief Bond	198,165	-	-	198,165
St Joe Co Liability Reserve	4,157	1,125,877	1,035,668	94,366
D.R.C.B. Fee Fund	23,984	6,475	11,116	19,343
Alt. Dispute Resolution Fund	13,878	20,408	16,405	17,881
Cont. Education Fund/Sheriff	57,036	29,233	48,344	37,925
Sex/Violent Offender Fee	26,918	12,300	39,217	1
Ptg Manor Farm Operation	34,710	15,530	5,513	44,727
County Owned Tax Sale	1,340,834	811,666	730,615	1,421,885
Drug Testing Fees	138,409	17,214	23,917	131,706
Adult Drug Testing Fees	4,554	-	-	4,554
Community Development	14,565	-	-	14,565
Sheriff D.E.A. Fund	8,932	-	-	8,932
Pros D.E.A. Fund	11,482	-	-	11,482
Federal D.E.A./Sheriff	148,799	27,397	45,739	130,457
Healthwin	631,910	103,877	-	735,787
Recorder's Escrow Fund	74,788	1,099,485	1,071,127	103,146
Public Defenders Fees	285,790	32,252	98,314	219,728
Co. Emergency Command Ctr. Fund	249,686	-	163,611	86,075

ST. JOSEPH 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
Comm. Corrections Bldg. Fund	561,777	31,288	-	593,065
Local Hwy. User Tax Projects	564,571	2,975,649	2,988,831	551,389
Misc.State Monies Trust Fund	1,112	409,659	409,659	1,112
Adult Pro. Admin. Fee	219,217	26,974	87,538	158,653
Dispatch Operating	155,367	5,922,700	5,215,894	862,173
Dispatch Capital Non-Reverting	199,980	200,004	-	399,984
Dispatch Bond	27,853	661,978	689,831	-
CEDIT/PSAP Construction Fund	123,267	-	112,645	10,622
Coroner Non-Reverting Fund	-	1,200	-	1,200
BPPE Service Fees (old Fund 6053)	-	15,726	-	15,726
County Tourism Development	-	287,257	217,863	69,394
Federal Grant Fund	4,372	-	-	4,372
S.T.O.P.Violence Against Women	(76,073)	153,146	153,146	(76,073)
Medical Reserve Corps/Health	7,414	-	903	6,511
Health Bioterrorism Grant	9	-	-	9
Protective Order Project/SJC	(8,645)	62,501	48,887	4,969
Victims of Crime Act - Assist.	(2,146)	90,299	91,099	(2,946)
Emergency Mgmt Performance Grt	-	21,016	21,016	-
Hazardous Mat. Emg Prepar Trng	-	40,656	40,656	-
Juvenile Accountability Block	(442)	-	-	(442)
Health Ebola Grant	31,191	-	6,846	24,345
SHSP Competitive Grant Program	-	18,500	18,500	-
F.I.M.R. Program/SJC Health	10,812	33,840	34,108	10,544
Health Physical Activity Grant	-	2,068	2,068	-
Health Immunization CoAg Grant	(32,855)	91,897	72,480	(13,438)
V.O.C.A. - One-time Grant	(124)	-	-	(124)
Cyber Crimes Against Children	(30,962)	9,956	23,661	(44,667)
Health P.H.E.P.C.A. Grant	5,311	-	1,092	4,219
Health Zika Virus Grant	-	2,985	2,985	-
Public Defender Case Manager	-	1,654	4,785	(3,131)
Health Local Hlth Services Grt	71,967	36,346	40,989	67,324
Drug Free Comm. Council Grant	13,617	15,719	9,879	19,457
2012 Problem Solving Grant	8,193	7,125	15,188	130
Data Share Initiative Grant	30	-	-	30
Adult Protective Services Grnt	(60,509)	327,293	341,406	(74,622)
Health Trust Fund	261,956	47,816	160,885	148,887
Juvenile Detention Alternative	33,570	68,464	87,767	14,267
Community Based Correct.	249,820	553	201,183	49,190
Community Transition Prog.	32,353	-	-	32,353
Court Interpreter Grant	79	3,150	2,337	892
Polling Place ADA Compliance	200	-	-	200
D. A. R. E.	25,988	24,560	13,251	37,297
S. U. D. S.	2,000	-	-	2,000
Real Services Grant	37,500	37,500	75,000	-
Comm. Based Correction-Ducomb	221,238	1,844,040	1,837,731	227,547
Comm.Transition Prog.-Ducomb	52,871	96,475	119,658	29,688
Project Income-C.B.C./Ducomb	148,718	902,770	1,193,219	(141,731)
Project Income-C.T.P./Ducomb	(41,074)	41,074	-	-
J.J.C.-D.O.C. Grant (C.B.C.)	58,208	301,023	258,240	100,991
J.J.C.-Project Income (C.T.P.)	(142,956)	24,701	25,378	(143,633)
Com. Correction Adult Services	223,648	164,000	192,422	195,226
Probation - Adult Services Grt	25,000	-	25,000	-
CASA Capacity Bldg Grant	52,799	67,555	37,732	82,622
Cooking Healthy Program	875	-	132	743
Big Box Appeals Fund	73,582	-	-	73,582
Drug Prosecution Fund	-	10,000	-	10,000
Veteran's Court Grant	3,600	-	790	2,810
Adult IDOC 1006 Add/Ducomb	125,266	273,300	341,824	56,742
Prosecutor/IDOC Pretrial FY17	25,118	123,000	104,714	43,404
IDOC - CRRP FY17	68,645	123,500	50,804	141,341
Adult Prob/IDOC-Pretrial FY17	88,100	198,625	106,758	179,967
Drug Investigations Unit	-	16,781	16,781	-
Pretrial Services - Adult Prob	-	100,000	15,601	84,399
Elect. Medical Records/Nures	-	5,000	-	5,000
2017 Foundation Grant-E.M.A.	-	-	1,990	(1,990)
Multi Hazard Mitigation Plan	-	-	15,000	(15,000)
Totals	<u>\$ 116,541,432</u>	<u>\$ 711,825,204</u>	<u>\$ 705,624,127</u>	<u>\$ 122,742,509</u>

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

ST. JOSEPH COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

*Taxes.* 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,

ST. JOSEPH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

*E. Disbursements*

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

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

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

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

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

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

*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.

ST. JOSEPH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

ST. JOSEPH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

ST. JOSEPH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. Most of these deficits are the result of the funds established for reimbursable grants. The reimbursements for expenditures were not received as of December 31, 2017. The St Joe Co Group Ins fund deficit balance was due to higher expenditures than anticipated. The deficit was corrected in February 2018 after an appropriation was passed by the County Council and Board of County Commissioners. The Mich St Withholding fund deficit balance was due to an error made in the payment of payroll taxes. The Project Income-C.B.C./Ducomb deficit was due to increased cost of health insurance and an unexpected fire that happened in August 2017. The J.J.C.-Project Income (C.T.P.) fund is a successor fund to the Community Based Correct. fund. The cash balance of this fund of \$173,430 was transferred to the J.J.C.-Project Income (C.T.P.) fund in 2018.

ST. JOSEPH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. Restatement**

For the year ended December 31, 2017, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The 2015 PSAP Bank Escrow Fund was added as a new fund, which increased the January 1, 2017 Cash and Investment balance by \$462,133.

**Note 9. Holding Corporation**

The County has entered into a capital lease with St. Joseph County Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2017 totaled \$3,225,000.

**Note 10. Other Postemployment Benefits**

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

**Note 11. Combined Funds and Restatement**

The Sheriff's Inmate Trust and the Sheriff Unclaimed and Unearned funds were reported as one fund in the prior financial statement, but were reported individually for the current financial statement. Additionally, the beginning balance was restated for an increase in cash and investments of \$46,070 at January 1, 2017.

The St Joe Co Group Ins and Portage Twp Fire Territory Ins funds were reported individually in the prior financial statement, but were combined into the St Joe Co Group Ins fund on the current financial statement.

#### 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.

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

	County General	Accident Reports Sheriff	Public Housing Authority	Tax Sale Clearing	LIT Economic Dev.-County Share	City/Town Court Cost	Clerks Record Perpetuation
Cash and investments - beginning	\$ 11,704,971	\$ 88,514	\$ 28,180	\$ 2,153	\$ -	\$ 306,102	\$ 295,427
Receipts:							
Taxes	39,905,613	-	-	-	-	-	-
Licenses and permits	40,395	-	-	-	-	-	-
Intergovernmental receipts	15,170,095	-	-	-	10,881,465	-	-
Charges for services	9,194,361	31,648	-	-	-	-	658
Fines and forfeits	815,639	-	-	-	-	-	-
Other receipts	13,208,927	721	-	6,541,112	5,625,633	50,475	216,006
Total receipts	78,335,030	32,369	-	6,541,112	16,507,098	50,475	216,664
Disbursements:							
Personal services	47,925,981	-	-	-	-	-	18,080
Supplies	1,390,728	4,778	-	-	142,228	-	21,235
Other services and charges	13,477,485	-	-	-	8,277,909	-	30,817
Debt service - principal and interest	642,144	-	-	-	294,826	-	-
Capital outlay	120,388	10,093	-	-	227,112	-	-
Other disbursements	7,853,455	-	-	6,541,112	1,278,915	-	1,000
Total disbursements	71,410,181	14,871	-	6,541,112	10,220,990	-	71,132
Excess (deficiency) of receipts over disbursements	6,924,849	17,498	-	-	6,286,108	50,475	145,532
Cash and investments - ending	\$ 18,629,820	\$ 106,012	\$ 28,180	\$ 2,153	\$ 6,286,108	\$ 356,577	\$ 440,959

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

	County C.O.I.T. Dist. Fund	Community Based Corrections	Animal License Fee (Dog Tax)	County Disclosure Fees	Cumulative Bridge	Cum Capital Devlpmt Fund
Cash and investments - beginning	\$ 994,217	\$ 173,430	\$ 35,366	\$ 308,820	\$ 1,692,624	\$ 1,106,211
Receipts:						
Taxes	-	-	-	-	687,900	1,298,586
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	59,980	113,228
Charges for services	-	-	-	30,280	134,448	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	8,319
Total receipts	-	-	-	30,280	882,328	1,420,133
Disbursements:						
Personal services	-	-	-	97,778	-	-
Supplies	-	-	-	-	-	-
Other services and charges	9,156	-	-	178	398,633	549,868
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	2,317	1,145,616	886,122
Other disbursements	985,061	-	-	20	-	-
Total disbursements	994,217	-	-	100,293	1,544,249	1,435,990
Excess (deficiency) of receipts over disbursements	(994,217)	-	-	(70,013)	(661,921)	(15,857)
Cash and investments - ending	\$ -	\$ 173,430	\$ 35,366	\$ 238,807	\$ 1,030,703	\$ 1,090,354

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

	County Drug Free Fund	Local Emergency Planning Fund	St Joseph Co. Em.Tel.Sys.Fund	Enhanced Access Fee	Firearms Training & Police Ed.	General Drain Impr
Cash and investments - beginning	\$ 101,713	\$ 10,993	\$ 117,364	\$ 339,382	\$ 269,930	\$ 13,504
Receipts:						
Taxes	-	-	-	-	-	4,387
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	12,361	-	61,285	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	72,556	-	-	18,800	48,037	217,427
Total receipts	72,556	12,361	-	80,085	48,037	221,814
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	29,821	-
Other services and charges	100,000	3,522	60,873	-	11,126	71,106
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	2,989	-	-	11,057	-
Other disbursements	-	-	-	34,353	-	-
Total disbursements	100,000	6,511	60,873	34,353	52,004	71,106
Excess (deficiency) of receipts over disbursements	(27,444)	5,850	(60,873)	45,732	(3,967)	150,708
Cash and investments - ending	\$ 74,269	\$ 16,843	\$ 56,491	\$ 385,114	\$ 265,963	\$ 164,212

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

	County Health	SJC Ident. Security Protection	Excess Levy Fund	Local Roads & Streets	LIT Public Safety-County Share	Major Cumulative Bridge
Cash and investments - beginning	\$ 1,075,867	\$ 40,897	\$ 79,505	\$ 447,903	\$ -	\$ 1,056,602
Receipts:						
Taxes	1,207,334	-	-	-	-	1,298,586
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	105,272	-	-	1,958,781	5,245,328	113,228
Charges for services	1,412,951	-	-	412,958	1,608,075	570,131
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,594	25,897	-	211,160	154,463	-
Total receipts	2,730,151	25,897	-	2,582,899	7,007,866	1,981,945
Disbursements:						
Personal services	2,247,593	-	-	-	713,537	-
Supplies	30,589	-	-	-	148,098	-
Other services and charges	96,130	-	-	-	4,829,532	101,050
Debt service - principal and interest	-	-	-	-	-	1,045,769
Capital outlay	-	-	-	2,328,755	56,014	1,478,675
Other disbursements	-	-	-	-	-	-
Total disbursements	2,374,312	-	-	2,328,755	5,747,181	2,625,494
Excess (deficiency) of receipts over disbursements	355,839	25,897	-	254,144	1,260,685	(643,549)
Cash and investments - ending	\$ 1,431,706	\$ 66,794	\$ 79,505	\$ 702,047	\$ 1,260,685	\$ 413,053

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

	Local Major Moves Const. Fund	Misdemeanant Non-Reverting Fnd	County Highway	Park & Recr Capital	Park & Recr Non Reverting	Plat Book Maint. Fund	County Rainy Day Fund
Cash and investments - beginning	\$ 648,326	\$ -	\$ 2,776,328	\$ 133,908	\$ 350,967	\$ 261,527	\$ 6,443,120
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,915,622	-	-	-	-
Charges for services	258,340	177,919	20,000	22,809	293,306	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	689,067	-	21,807	-	981	59,270	-
Total receipts	947,407	177,919	6,957,429	22,809	294,287	59,270	-
Disbursements:							
Personal services	-	-	4,154,923	-	53,402	56,216	-
Supplies	-	-	2,148,521	-	17,837	1,375	-
Other services and charges	-	-	595,001	-	120,685	4,323	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,283,846	-	1,083,694	74,472	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,283,846	-	7,982,139	74,472	191,924	61,914	-
Excess (deficiency) of receipts over disbursements	(336,439)	177,919	(1,024,710)	(51,663)	102,363	(2,644)	-
Cash and investments - ending	\$ 311,887	\$ 177,919	\$ 1,751,618	\$ 82,245	\$ 453,330	\$ 258,883	\$ 6,443,120

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

	2017 Cum Reassessment	Recorder Perpetuation	Co Police Pension Trust	Surplus Tax	Surveyor Corner Fund	Tax Sale Redemption
Cash and investments - beginning	\$ 1,519,065	\$ 978,738	\$ 843,246	\$ 500,057	\$ 95,353	\$ 45,335
Receipts:						
Taxes	765,113	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	66,713	-	-	-	-	-
Charges for services	-	72,102	375,124	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	376	268,550	-	616,609	106,415	1,747,216
Total receipts	832,202	340,652	375,124	616,609	106,415	1,747,216
Disbursements:						
Personal services	481,844	113,186	514,110	-	-	-
Supplies	4,985	2,067	-	-	-	-
Other services and charges	179,607	148,706	-	445,821	90,978	1,632,761
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	7,082	-	-	-	-	-
Other disbursements	-	-	28	253,886	-	816
Total disbursements	673,518	263,959	514,138	699,707	90,978	1,633,577
Excess (deficiency) of receipts over disbursements	158,684	76,693	(139,014)	(83,098)	15,437	113,639
Cash and investments - ending	\$ 1,677,749	\$ 1,055,431	\$ 704,232	\$ 416,959	\$ 110,790	\$ 158,974

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

	Tax Sale Surplus	Special Vehicle Inspection	GAL/CASA Program	H.A.V.A. 102 Funds	Ineligible Deductions Fund	Co Elected Ofcls Training Fund
Cash and investments - beginning	\$ 3,204,442	\$ 13,057	\$ 363,839	\$ 441,535	\$ 292,230	\$ 87,030
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	135,025	-	-	-
Charges for services	-	-	-	-	-	25,897
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,321,036	3,360	-	-	194,742	-
Total receipts	5,321,036	3,360	135,025	-	194,742	25,897
Disbursements:						
Personal services	-	-	102,702	-	106,433	-
Supplies	-	-	600	-	-	-
Other services and charges	4,199,095	-	53,489	-	70,810	4,030
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	8,364	-	-	-	-
Other disbursements	-	-	-	-	217,411	-
Total disbursements	4,199,095	8,364	156,791	-	394,654	4,030
Excess (deficiency) of receipts over disbursements	1,121,941	(5,004)	(21,766)	-	(199,912)	21,867
Cash and investments - ending	\$ 4,326,383	\$ 8,053	\$ 342,073	\$ 441,535	\$ 92,318	\$ 108,897

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

	Park & Recreation Fund	Statewide 9-1-1 Fund	L.O.I.T. County Special Dist.	Adult Probation Fees	Juvenile Probation Fees	Problem Solving Court Fee
Cash and investments - beginning	\$ 191,467	\$ 3,715,805	\$ 4,912,009	\$ 276,323	\$ 43,814	\$ 1,481,507
Receipts:						
Taxes	1,684,653	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	146,890	-	-	-	-	-
Charges for services	-	2,119,424	1,670,000	-	-	-
Fines and forfeits	-	-	-	-	-	270,570
Other receipts	440	137,765	-	107,801	59,444	518,576
Total receipts	1,831,983	2,257,189	1,670,000	107,801	59,444	789,146
Disbursements:						
Personal services	1,418,542	2,640,484	-	96,960	-	71,317
Supplies	73,041	1,247	-	-	-	2,995
Other services and charges	188,772	33,007	-	25,720	9,800	42,047
Debt service - principal and interest	-	668,563	-	-	-	-
Capital outlay	-	-	4,728,752	-	-	-
Other disbursements	-	-	-	-	20,000	618,791
Total disbursements	1,680,355	3,343,301	4,728,752	122,680	29,800	735,150
Excess (deficiency) of receipts over disbursements	151,628	(1,086,112)	(3,058,752)	(14,879)	29,644	53,996
Cash and investments - ending	\$ 343,095	\$ 2,629,693	\$ 1,853,257	\$ 261,444	\$ 73,458	\$ 1,535,503

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

	Drainage Maintenance	Portage Manor Fund	Park & Recr Gift & Grant	Wyatt Economic Dev Area #1	Redv Bnd 2001Refin Bond 2010	County Bonds & Interest
Cash and investments - beginning	\$ 1,792,294	\$ 1,853,229	\$ 205,520	\$ 5,957,362	\$ 343,410	\$ 1,514,493
Receipts:						
Taxes	613,762	-	-	1,533,040	1,317,809	2,960,966
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	225,844
Charges for services	-	2,514,354	748	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	854	52,549	878,498	144,094	-
Total receipts	613,762	2,515,208	53,297	2,411,538	1,461,903	3,186,810
Disbursements:						
Personal services	-	1,896,157	-	-	-	-
Supplies	-	293,332	6,166	-	-	-
Other services and charges	682,547	288,562	15,943	283,644	88,239	-
Debt service - principal and interest	-	-	-	196,716	1,000,000	-
Capital outlay	-	96,756	21,830	1,680,608	-	-
Other disbursements	4,762	-	-	-	3,902	3,225,000
Total disbursements	687,309	2,574,807	43,939	2,160,968	1,092,141	3,225,000
Excess (deficiency) of receipts over disbursements	(73,547)	(59,599)	9,358	250,570	369,762	(38,190)
Cash and investments - ending	\$ 1,718,747	\$ 1,793,630	\$ 214,878	\$ 6,207,932	\$ 713,172	\$ 1,476,303

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

	St Joe Co Group Ins	Payroll	Hlth Insurance Payroll Withhold (5200-5203)	Mich St Withholding	Child Support Payroll Withhold	Deferred Comp Payroll Withhold
Cash and investments - beginning	\$ 315,712	\$ 9,836	\$ -	\$ 10,847	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	18,584,327	41,734,835	112,501	129,858	37,323	33,288
Total receipts	18,584,327	41,734,835	112,501	129,858	37,323	33,288
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	24,731,520	41,744,671	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	112,501	141,023	37,323	33,288
Total disbursements	24,731,520	41,744,671	112,501	141,023	37,323	33,288
Excess (deficiency) of receipts over disbursements	(6,147,193)	(9,836)	-	(11,165)	-	-
Cash and investments - ending	\$ (5,831,481)	\$ -	\$ -	\$ (318)	\$ -	\$ -

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

	Federal Withholding	Fica	Med Reimburse Payroll Withhold	County Withholding	Perf	Ind Gross Withholding
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 43	\$ 263,381
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,348,853	6,704,966	12,623	95,541	5,228,142	2,163,115
Total receipts	5,348,853	6,704,966	12,623	95,541	5,228,142	2,163,115
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,348,853	6,704,966	12,623	95,541	5,226,107	2,426,493
Total disbursements	5,348,853	6,704,966	12,623	95,541	5,226,107	2,426,493
Excess (deficiency) of receipts over disbursements	-	-	-	-	2,035	(263,378)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 2,078	\$ 3

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

	Union Dues Payroll Withholding	Wage Garnishments Payroll With	Settlement	Public Safety L.O.I.T.	County Wheel Tax	C.V.E.T. Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,962,404	\$ 378	\$ -
Receipts:						
Taxes	-	-	267,360,102	-	-	3,136,739
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	360,926	-	976,086	2,156,420
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,048	14,301	91,105	4,001,794	-	-
Total receipts	7,048	14,301	267,812,133	4,001,794	976,086	5,293,159
Disbursements:						
Personal services	-	-	-	2,032,692	-	-
Supplies	-	-	-	930,000	-	-
Other services and charges	-	-	-	2,906,830	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	1,094,676	-	-
Other disbursements	7,048	14,301	267,775,424	-	962,579	5,127,004
Total disbursements	7,048	14,301	267,775,424	6,964,198	962,579	5,127,004
Excess (deficiency) of receipts over disbursements	-	-	36,709	(2,962,404)	13,507	166,155
Cash and investments - ending	\$ -	\$ -	\$ 36,709	\$ -	\$ 13,885	\$ 166,155

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

	Excise Surtax Fund	Sewage Liens Collections	C.O.I.T. Fund (H.S.C.)	C.O.I.T. Fund (P.T.R.C.)	Local Income Tax-Prop.Tax Rel.	Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ 40	\$ 1,647,161	\$ 1,613,465	\$ -	\$ 258,157
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	6,401,138	-	-	-	37,640,869	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	73,428	-	-	-	279,414
Other receipts	-	-	-	-	-	-
Total receipts	<u>6,401,138</u>	<u>73,428</u>	<u>-</u>	<u>-</u>	<u>37,640,869</u>	<u>279,414</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	114,359
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,142,256	60,147	-	-	36,840,194	78,968
Total disbursements	<u>6,142,256</u>	<u>60,147</u>	<u>-</u>	<u>-</u>	<u>36,840,194</u>	<u>193,327</u>
Excess (deficiency) of receipts over disbursements	<u>258,882</u>	<u>13,281</u>	<u>-</u>	<u>-</u>	<u>800,675</u>	<u>86,087</u>
Cash and investments - ending	<u>\$ 258,882</u>	<u>\$ 13,321</u>	<u>\$ 1,647,161</u>	<u>\$ 1,613,465</u>	<u>\$ 800,675</u>	<u>\$ 344,244</u>

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

	Overweight Vehicle Fines	Special Death Benefit Fees	State Sales Disclosure Fees	Coroner Trng. & Cont. Ed. Fees	Adult/Juv. Interstate Compact	Mortgage Recording Fee-State
Cash and investments - beginning	\$ 71	\$ 1,100	\$ 2,450	\$ 2,962	\$ 9,616	\$ 1,925
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	30,322	35,842	-	-
Fines and forfeits	259	13,440	-	-	-	20,795
Other receipts	-	-	-	-	3,375	-
Total receipts	259	13,440	30,322	35,842	3,375	20,795
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	264	6,480	12,657	18,466	938	9,675
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	41	7,130	17,450	17,258	813	11,528
Total disbursements	305	13,610	30,107	35,724	1,751	21,203
Excess (deficiency) of receipts over disbursements	(46)	(170)	215	118	1,624	(408)
Cash and investments - ending	\$ 25	\$ 930	\$ 2,665	\$ 3,080	\$ 11,240	\$ 1,517

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

	Sex/Violent Offender Reg Fee	Child Restraint Violations	Inheritance Tax	Education Plate Fee Distr	Riverboat Revenue Sharing	Convention Exhibition Center
Cash and investments - beginning	\$ -	\$ 325	\$ 2,933	\$ -	\$ -	\$ 4,630,062
Receipts:						
Taxes	-	-	-	-	-	5,239,133
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	4,444	1,581,278	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	5,521	-	-	-	-
Other receipts	29,457	-	-	-	-	-
Total receipts	29,457	5,521	-	4,444	1,581,278	5,239,133
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	2,400	-	-	-	225,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	546,965
Other disbursements	-	2,921	-	4,444	1,581,278	3,644,037
Total disbursements	-	5,321	-	4,444	1,581,278	4,416,002
Excess (deficiency) of receipts over disbursements	29,457	200	-	-	-	823,131
Cash and investments - ending	\$ 29,457	\$ 525	\$ 2,933	\$ -	\$ -	\$ 5,453,193

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

	C.E.D.I.T. Fund	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Prosecutor P.C.A. 93.563	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 6,070,583	\$ -	\$ -	\$ -	\$ 63,327	\$ 639,214
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	31,321,416	15,673,247	26,149,949	23,656	-
Charges for services	-	-	-	-	4,254	140,052
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,181,431	-	-	240,381	-	-
Total receipts	6,181,431	31,321,416	15,673,247	26,390,330	27,910	140,052
Disbursements:						
Personal services	96,348	-	-	-	-	170,025
Supplies	2,013,544	-	-	-	-	3,496
Other services and charges	4,311,089	-	-	724,027	14,194	36,326
Debt service - principal and interest	3,195,700	-	-	-	-	-
Capital outlay	2,634,757	-	-	-	6,445	39,784
Other disbursements	-	31,321,416	15,673,247	25,493,970	-	-
Total disbursements	12,251,438	31,321,416	15,673,247	26,217,997	20,639	249,631
Excess (deficiency) of receipts over disbursements	(6,070,007)	-	-	172,333	7,271	(109,579)
Cash and investments - ending	\$ 576	\$ -	\$ -	\$ 172,333	\$ 70,598	\$ 529,635

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

	Title IV-D Pros. Incentive	Title IV-D Clerk Incentive	Treasurer After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	JJC Detention Fund
Cash and investments - beginning	\$ 238,951	\$ 1,101,447	\$ 8,676,323	\$ 69,956	\$ 255,339	\$ 2,264
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	210,708	140,052	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	8,668,626	1,185,035	126,279	886
Total receipts	210,708	140,052	8,668,626	1,185,035	126,279	886
Disbursements:						
Personal services	236,092	3,535	-	-	-	-
Supplies	567	-	-	-	80,326	-
Other services and charges	17,043	15,672	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	8,676,323	1,174,309	-	624
Total disbursements	253,702	19,207	8,676,323	1,174,309	80,326	624
Excess (deficiency) of receipts over disbursements	(42,994)	120,845	(7,697)	10,726	45,953	262
Cash and investments - ending	\$ 195,957	\$ 1,222,292	\$ 8,668,626	\$ 80,682	\$ 301,292	\$ 2,526

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

	JJC Equipment Reimbursement	JJC Restitution	JJC Probation User Fees	Clerk Main Office Cashbook	Clerk Support Cashbook	Clerk Small Claims
Cash and investments - beginning	\$ 2,982	\$ 27,551	\$ 23,817	\$ 5,523,343	\$ 69,719	\$ 74,905
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	92,513	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	520	11,990	-	-	3,673,145	-
Total receipts	520	11,990	92,513	-	3,673,145	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	290	15,788	101,280	41,617	3,645,536	15,277
Total disbursements	290	15,788	101,280	41,617	3,645,536	15,277
Excess (deficiency) of receipts over disbursements	230	(3,798)	(8,767)	(41,617)	27,609	(15,277)
Cash and investments - ending	\$ 3,212	\$ 23,753	\$ 15,050	\$ 5,481,726	\$ 97,328	\$ 59,628

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

	Clerk Odyssey	Clerk Mishawaka Cashbook	Clerk Trust & Investment	Adult Probation User Fees	Adult Probation Administrative Fees	0016 Clerk Judge Ordered Accounts
Cash and investments - beginning	\$ 3,100,197	\$ 130,986	\$ 7,174	\$ 13,909	\$ 3,346	\$ 369
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,914,355	-	2,536	107,801	26,974	-
Total receipts	17,914,355	-	2,536	107,801	26,974	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	18,080,531	-	-	114,096	28,200	369
Total disbursements	18,080,531	-	-	114,096	28,200	369
Excess (deficiency) of receipts over disbursements	(166,176)	-	2,536	(6,295)	(1,226)	(369)
Cash and investments - ending	\$ 2,934,021	\$ 130,986	\$ 9,710	\$ 7,614	\$ 2,120	\$ -

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

	Portage Manor Trust	2015 PSAP US Bank Escrow	2017 PSAP US Bank Escrow	Sheriff Unclaimed and Unearned	Clerk Quest System	Ineligible Deduction - 7/1/13
Cash and investments - beginning	\$ 5,156	\$ 462,133	\$ -	\$ 152,261	\$ -	\$ 944,435
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,161,730	376	2,500,014	-	270,461	167
Total receipts	1,161,730	376	2,500,014	-	270,461	167
Disbursements:						
Personal services	-	-	-	-	-	174,335
Supplies	-	-	-	-	-	1,228
Other services and charges	-	436,936	783,329	-	-	8,695
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,196
Other disbursements	1,158,444	-	-	-	250,618	2,260
Total disbursements	1,158,444	436,936	783,329	-	250,618	187,714
Excess (deficiency) of receipts over disbursements	3,286	(436,560)	1,716,685	-	19,843	(187,547)
Cash and investments - ending	\$ 8,442	\$ 25,573	\$ 1,716,685	\$ 152,261	\$ 19,843	\$ 756,888

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

	Veteran's Court Fees	Solid Waste/ Recycling	Cptl Fund Spcl Tax Dist Bnd 16	SJC Gen Op Bonds Series 2017	County Poor Relief Bond	St Joe Co Liability Reserve
Cash and investments - beginning	\$ -	\$ -	\$ 8,883,861	\$ -	\$ 198,165	\$ 4,157
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	3,000	-	-	-	-	-
Other receipts	-	2,879,056	-	10,348,369	-	1,125,877
Total receipts	3,000	2,879,056	-	10,348,369	-	1,125,877
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	2,779,056	146,462	90,515	-	1,035,668
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,681,408	-	-	-
Other disbursements	-	100,000	-	-	-	-
Total disbursements	-	2,879,056	1,827,870	90,515	-	1,035,668
Excess (deficiency) of receipts over disbursements	3,000	-	(1,827,870)	10,257,854	-	90,209
Cash and investments - ending	\$ 3,000	\$ -	\$ 7,055,991	\$ 10,257,854	\$ 198,165	\$ 94,366

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

	D.R.C.B. Fee Fund	Alt. Dispute Resolution Fund	Cont. Education Fund/Sheriff	Sex/Violent Offender Fee	Ptg Manor Farm Operation	County Owned Tax Sale
Cash and investments - beginning	\$ 23,984	\$ 13,878	\$ 57,036	\$ 26,918	\$ 34,710	\$ 1,340,834
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	7,750	20,247
Fines and forfeits	-	20,408	-	-	-	-
Other receipts	6,475	-	29,233	12,300	7,780	791,419
Total receipts	6,475	20,408	29,233	12,300	15,530	811,666
Disbursements:						
Personal services	-	-	-	3,784	-	-
Supplies	590	-	-	-	-	-
Other services and charges	10,389	16,405	48,344	-	5,513	647,228
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	137	-	-	4,746	-	-
Other disbursements	-	-	-	30,687	-	83,387
Total disbursements	11,116	16,405	48,344	39,217	5,513	730,615
Excess (deficiency) of receipts over disbursements	(4,641)	4,003	(19,111)	(26,917)	10,017	81,051
Cash and investments - ending	\$ 19,343	\$ 17,881	\$ 37,925	\$ 1	\$ 44,727	\$ 1,421,885

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

	Drug Testing Fees	Adult Drug Testing Fees	Community Development	Sheriff D.E.A. Fund	Pros D.E.A. Fund	Federal D.E.A./Sheriff
Cash and investments - beginning	\$ 138,409	\$ 4,554	\$ 14,565	\$ 8,932	\$ 11,482	\$ 148,799
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	15,324
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,214	-	-	-	-	12,073
Total receipts	17,214	-	-	-	-	27,397
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	23,917	-	-	-	-	1,643
Other services and charges	-	-	-	-	-	23,110
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	20,986
Other disbursements	-	-	-	-	-	-
Total disbursements	23,917	-	-	-	-	45,739
Excess (deficiency) of receipts over disbursements	(6,703)	-	-	-	-	(18,342)
Cash and investments - ending	\$ 131,706	\$ 4,554	\$ 14,565	\$ 8,932	\$ 11,482	\$ 130,457

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

	Healthwin	Recorder's Escrow Fund	Public Defenders Fees	Co. Emergency Command Ctr. Fund	Comm. Corrections Bldg. Fund	Local Hwy. User Tax Projects
Cash and investments - beginning	\$ 631,910	\$ 74,788	\$ 285,790	\$ 249,686	\$ 561,777	\$ 564,571
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	2,975,649
Charges for services	103,877	5,245	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,094,240	32,252	-	31,288	-
Total receipts	103,877	1,099,485	32,252	-	31,288	2,975,649
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	220	-	-
Other services and charges	-	-	17,564	135,391	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,988,831
Other disbursements	-	1,071,127	80,750	28,000	-	-
Total disbursements	-	1,071,127	98,314	163,611	-	2,988,831
Excess (deficiency) of receipts over disbursements	103,877	28,358	(66,062)	(163,611)	31,288	(13,182)
Cash and investments - ending	\$ 735,787	\$ 103,146	\$ 219,728	\$ 86,075	\$ 593,065	\$ 551,389

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

	Misc.State Monies Trust Fund	Adult Pro. Admin. Fee	Dispatch Operating	Dispatch Capital Non-Reverting	Dispatch Bond	CEDIT/PSAP Construction Fund
Cash and investments - beginning	\$ 1,112	\$ 219,217	\$ 155,367	\$ 199,980	\$ 27,853	\$ 123,267
Receipts:						
Taxes	409,659	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	5,814,713	200,004	661,978	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	26,974	107,987	-	-	-
Total receipts	409,659	26,974	5,922,700	200,004	661,978	-
Disbursements:						
Personal services	-	87,538	2,862,909	-	-	-
Supplies	-	-	25,273	-	-	-
Other services and charges	-	-	884,263	-	500	112,645
Debt service - principal and interest	-	-	1,337,127	-	689,331	-
Capital outlay	-	-	-	-	-	-
Other disbursements	409,659	-	106,322	-	-	-
Total disbursements	409,659	87,538	5,215,894	-	689,831	112,645
Excess (deficiency) of receipts over disbursements	-	(60,564)	706,806	200,004	(27,853)	(112,645)
Cash and investments - ending	\$ 1,112	\$ 158,653	\$ 862,173	\$ 399,984	\$ -	\$ 10,622

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

	Coroner Non-Reverting Fund	BPPE Service Fees (old Fund 6053)	County Tourism Development	Federal Grant Fund	S.T.O.P.Violence Against Women	Medical Reserve Corps/Health
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 4,372	\$ (76,073)	\$ 7,414
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,200	-	62,257	-	153,146	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	15,726	225,000	-	-	-
Total receipts	1,200	15,726	287,257	-	153,146	-
Disbursements:						
Personal services	-	-	-	-	153,146	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	217,863	-	-	903
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	217,863	-	153,146	903
Excess (deficiency) of receipts over disbursements	1,200	15,726	69,394	-	-	(903)
Cash and investments - ending	\$ 1,200	\$ 15,726	\$ 69,394	\$ 4,372	\$ (76,073)	\$ 6,511

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

	Health Bioterrorism Grant	Protective Order Project/SJC	Victims of Crime Act - Assist.	Emergency Mgmt Performance Grt	Hazardous Mat. Emg Prepar Trng	Juvenile Accountability Block
Cash and investments - beginning	\$ 9	\$ (8,645)	\$ (2,146)	\$ -	\$ -	\$ (442)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	62,501	90,299	21,016	40,656	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	62,501	90,299	21,016	40,656	-
Disbursements:						
Personal services	-	21,747	91,099	-	-	-
Supplies	-	-	-	11,828	150	-
Other services and charges	-	27,140	-	-	39,459	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	9,188	1,047	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	48,887	91,099	21,016	40,656	-
Excess (deficiency) of receipts over disbursements	-	13,614	(800)	-	-	-
Cash and investments - ending	\$ 9	\$ 4,969	\$ (2,946)	\$ -	\$ -	\$ (442)

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

	Health Ebola Grant	SHSP Competitive Grant Program	F.I.M.R. Program/SJC Health	Health Physical Activity Grant	Health Immunization CoAg Grant	V.O.C.A. - One-time Grant
Cash and investments - beginning	\$ 31,191	\$ -	\$ 10,812	\$ -	\$ (32,855)	\$ (124)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	21,840	2,068	91,897	-
Charges for services	-	18,500	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	12,000	-	-	-
Total receipts	-	18,500	33,840	2,068	91,897	-
Disbursements:						
Personal services	-	-	29,458	-	25,709	-
Supplies	273	-	694	-	263	-
Other services and charges	116	18,500	3,956	2,068	46,508	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	6,457	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	6,846	18,500	34,108	2,068	72,480	-
Excess (deficiency) of receipts over disbursements	(6,846)	-	(268)	-	19,417	-
Cash and investments - ending	\$ 24,345	\$ -	\$ 10,544	\$ -	\$ (13,438)	\$ (124)

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

	Cyber Crimes Against Children	Health P.H.E.P.C.A. Grant	Health Zika Virus Grant	Public Defender Case Manager	Health Local Hlth Services Grt	Drug Free Comm. Council Grant
Cash and investments - beginning	\$ (30,962)	\$ 5,311	\$ -	\$ -	\$ 71,967	\$ 13,617
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,985	-	36,336	-
Charges for services	9,956	-	-	1,654	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	10	15,719
Total receipts	9,956	-	2,985	1,654	36,346	15,719
Disbursements:						
Personal services	-	-	-	-	35,564	-
Supplies	-	-	1,882	1,375	957	-
Other services and charges	14,304	1,092	1,103	3,170	4,468	9,879
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	9,357	-	-	240	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	23,661	1,092	2,985	4,785	40,989	9,879
Excess (deficiency) of receipts over disbursements	(13,705)	(1,092)	-	(3,131)	(4,643)	5,840
Cash and investments - ending	\$ (44,667)	\$ 4,219	\$ -	\$ (3,131)	\$ 67,324	\$ 19,457

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

	2012 Problem Solving Grant	Data Share Initiative Grant	Adult Protective Services Grnt	Health Trust Fund	Juvenile Detention Alternative	Community Based Correct.
Cash and investments - beginning	\$ 8,193	\$ 30	\$ (60,509)	\$ 261,956	\$ 33,570	\$ 249,820
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	7,125	-	-	47,816	-	-
Charges for services	-	-	327,293	-	68,108	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	356	553
Total receipts	7,125	-	327,293	47,816	68,464	553
Disbursements:						
Personal services	-	-	319,745	152,871	44,499	-
Supplies	-	-	348	-	3,033	-
Other services and charges	15,188	-	21,313	8,014	29,359	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,340	-
Other disbursements	-	-	-	-	8,536	201,183
Total disbursements	15,188	-	341,406	160,885	87,767	201,183
Excess (deficiency) of receipts over disbursements	(8,063)	-	(14,113)	(113,069)	(19,303)	(200,630)
Cash and investments - ending	\$ 130	\$ 30	\$ (74,622)	\$ 148,887	\$ 14,267	\$ 49,190

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

	Community Transition Prog.	Court Interpreter Grant	Polling Place ADA Compliance	D. A. R. E.	S. U. D. S.	Real Services Grant
Cash and investments - beginning	\$ 32,353	\$ 79	\$ 200	\$ 25,988	\$ 2,000	\$ 37,500
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	37,500
Charges for services	-	3,150	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	24,560	-	-
Total receipts	-	3,150	-	24,560	-	37,500
Disbursements:						
Personal services	-	-	-	36	-	-
Supplies	-	-	-	13,215	-	-
Other services and charges	-	2,337	-	-	-	75,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	2,337	-	13,251	-	75,000
Excess (deficiency) of receipts over disbursements	-	813	-	11,309	-	(37,500)
Cash and investments - ending	\$ 32,353	\$ 892	\$ 200	\$ 37,297	\$ 2,000	\$ -

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

	Comm. Based Correction- Ducomb	Comm. Transition Prog.-Ducomb	Project Income- C.B.C./Ducomb	Project Income- C.T.P./Ducomb	J.J.C.-D.O.C. Grant (C.B.C.)
Cash and investments - beginning	\$ 221,238	\$ 52,871	\$ 148,718	\$ (41,074)	\$ 58,208
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,842,714	96,475	-	-	278,771
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,326	-	902,770	41,074	22,252
Total receipts	1,844,040	96,475	902,770	41,074	301,023
Disbursements:					
Personal services	1,512,530	72,208	639,858	-	251,962
Supplies	126,199	423	100,862	-	-
Other services and charges	197,676	5,953	263,151	-	5,928
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	189,348	-	-
Other disbursements	1,326	41,074	-	-	350
Total disbursements	1,837,731	119,658	1,193,219	-	258,240
Excess (deficiency) of receipts over disbursements	6,309	(23,183)	(290,449)	41,074	42,783
Cash and investments - ending	\$ 227,547	\$ 29,688	\$ (141,731)	\$ -	\$ 100,991

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

	J.J.C.-Project Income (C.T.P.)	Com. Correction Adult Services	Probation - Adult Services Grt	CASA Capacity Bldg Grant	Cooking Healthy Program	Big Box Appeals Fund
Cash and investments - beginning	\$ (142,956)	\$ 223,648	\$ 25,000	\$ 52,799	\$ 875	\$ 73,582
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	164,000	-	33,317	-	-
Charges for services	-	-	-	34,238	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	24,701	-	-	-	-	-
Total receipts	24,701	164,000	-	67,555	-	-
Disbursements:						
Personal services	1,460	142,969	-	32,453	-	-
Supplies	1,955	49,453	-	-	-	-
Other services and charges	21,963	-	-	5,279	132	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	25,000	-	-	-
Total disbursements	25,378	192,422	25,000	37,732	132	-
Excess (deficiency) of receipts over disbursements	(677)	(28,422)	(25,000)	29,823	(132)	-
Cash and investments - ending	\$ (143,633)	\$ 195,226	\$ -	\$ 82,622	\$ 743	\$ 73,582

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

	Drug Prosecution Fund	Veteran's Court Grant	Adult IDOC 1006 Add/Ducomb	Prosecutor/ IDOC Pretrial FY17	IDOC - CRRP FY17	Adult Prob/ IDOC-Pretrial FY17
Cash and investments - beginning	\$ -	\$ 3,600	\$ 125,266	\$ 25,118	\$ 68,645	\$ 88,100
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	273,300	123,000	123,500	198,625
Charges for services	10,000	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	10,000	-	273,300	123,000	123,500	198,625
Disbursements:						
Personal services	-	-	183,139	103,540	50,804	106,658
Supplies	-	-	103,964	-	-	-
Other services and charges	-	790	15,685	1,174	-	100
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	39,036	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	790	341,824	104,714	50,804	106,758
Excess (deficiency) of receipts over disbursements	10,000	(790)	(68,524)	18,286	72,696	91,867
Cash and investments - ending	\$ 10,000	\$ 2,810	\$ 56,742	\$ 43,404	\$ 141,341	\$ 179,967

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

	Drug Investigations Unit	Pretrial Services - Adult Prob	Elect. Medical Records/Nurses	2017 Foundation Grant-E.M.A.	Multi Hazard Mitigation Plan	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,541,432
Receipts:						
Taxes	-	-	-	-	-	329,423,382
Licenses and permits	-	-	-	-	-	40,395
Intergovernmental receipts	-	100,000	-	-	-	169,883,818
Charges for services	16,781	-	5,000	-	-	29,427,815
Fines and forfeits	-	-	-	-	-	1,502,474
Other receipts	-	-	-	-	-	181,547,320
Total receipts	16,781	100,000	5,000	-	-	711,825,204
Disbursements:						
Personal services	-	13,517	-	-	-	72,361,475
Supplies	-	-	-	-	-	7,817,321
Other services and charges	16,781	2,084	-	-	15,000	120,388,032
Debt service - principal and interest	-	-	-	-	-	9,070,176
Capital outlay	-	-	-	1,990	-	24,533,476
Other disbursements	-	-	-	-	-	471,453,647
Total disbursements	16,781	15,601	-	1,990	15,000	705,624,127
Excess (deficiency) of receipts over disbursements	-	84,399	5,000	(1,990)	(15,000)	6,201,077
Cash and investments - ending	\$ -	\$ 84,399	\$ 5,000	\$ (1,990)	\$ (15,000)	\$ 122,742,509

ST. JOSEPH COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 5,469,254</u>	<u>\$ 4,076,914</u>

ST. JOSEPH COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Hewlett Packard	2016 Computer Refresh #1	\$ 26,361	02/19/2016	02/29/2020
Hewlett Packard	2016 Computer Refresh #2	3,370	06/23/2016	04/23/2020
Hewlett Packard	2016 Computer Refresh #3	16,714	05/25/2016	05/25/2020
Hewlett Packard	2017 Computer Refresh #4	62,977	07/27/2017	07/27/2021
Key Government Finance	2015 Telephone VOIP Lease	241,765	05/19/2015	05/19/2020
U.S. Bank	2017 PSAP Equipment Lease	283,494	05/16/2018	11/16/2027
U.S. Bank	2015 PSAP Equipment Lease	1,337,127	06/30/2015	12/31/2024
St. Joseph County Jail Building Corporation	St. Joseph County Jail Bond	<u>3,222,000</u>	06/11/2015	12/31/2018
Total of annual lease payments		<u>\$ 5,193,808</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2014 Limited Tax Bridge Refunding Bonds (OLD LOGAN)	\$ 1,020,000	\$ 1,029,968
General obligation bonds	2017 GO Bonds Guaranteed Energy Savings	10,500,000	817,300
Revenue bonds	2016 Special Taxing District Bonds	8,730,000	293,850
Revenue bonds	2010 Special Taxing District (AM General TIF)	1,515,000	1,552,875
Revenue bonds	2012 Limited Tax Mental Health Refunding Bonds	1,795,000	548,225
Revenue bonds	2014 CEDIT Revenue Bonds (PASP)	7,850,000	685,381
Revenue bonds	2015 SJC Economic Development Bonds (General Sheet Metal)	<u>3,300,000</u>	<u>189,000</u>
Totals		<u>\$ 34,710,000</u>	<u>\$ 5,116,599</u>

ST. JOSEPH 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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 10,084,685
Infrastructure	580,365,896
Buildings	106,796,936
Improvements other than buildings	939,294
Machinery, equipment, and vehicles	<u>32,426,920</u>
Total capital assets	<u>\$ 730,613,731</u>

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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](http://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 ST. JOSEPH COUNTY, INDIANA

**Report on Compliance for the Major Federal Program**

We have audited St. Joseph County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on 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.

***Opinion on the Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2017.

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


**Report on Internal Control over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

  
Paul D. Joyce, CPA  
State Examiner

October 3, 2018

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

ST. JOSEPH COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 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
<b>Department of Agriculture</b>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553			
School Breakfast Program			2017	\$ -	\$ 41,399
National School Lunch Program	Indiana Department of Education	10.555			
National School Lunch Program			2017	-	79,151
National School Lunch Program - Commodities			2017	-	5,366
Total - National School Lunch Program				-	84,517
Total Child Nutrition Cluster				-	125,916
Total - Department of Agriculture				-	125,916
<b>Department of Justice</b>					
Missing Children's Assistance	Indiana State Police	16.543			
Cyber Crimes/Internet Crimes against Children Task Force			#2014-MC-FX-K018	-	9,956
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
Victim Assistance Program			5453 10/1/16 - 9/30/18	-	90,299
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588			
Special Victims Unit			5040 & 6166	-	153,146
Grants to Encourage Arrest Policies and Enforcement of					
Protection Orders Program	Direct	16.590			
Family Justice Center			2014-WE-AX-0017	-	62,501
Total - Department of Justice				-	315,902
<b>Department of Transportation</b>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Bridge #62 Replacement Walnut over Yellow Bank Creek			DES #1383398	-	25,309
LaSalle Trail Phase I			DES. #1382798	-	13,699
McKinley at Ash RD Intersection Improvement and			DES. #0902286 & #1400296	-	286,598
Added Travel Lanes from Birch to Ash			DES. #129857 #1401191 #1401192	-	635,836
Olive Sample Overpass Reconstruction			DES. #1298578 #1401129 #1401130	-	9,940
Cleveland Rd. Reconstruction from Riverside to SR933			DES. #1382759	-	274,258
Edison at Ash Roundabout Intersection Improvement			DES. #1382796	-	529
Traffic Calming			DES. #1382797	-	88,359
Adams Trail Phase II			DES. #1400639	-	240,300
Douglas Rd. Corridor Reconstruction-Ivy to SR 23 and			DES. #1400638	-	15,323
Intersection Improvement at Ironwood			DES. #1400640	-	213,423
Auten Trail and Lighting From Laurel to SR 933			DES. #1400641	-	14,116
Fir Rd at Brick Rd Roundabout Intersection Improvement			DES. #1400780	-	63,751
LaSalle Trail Extension Phase II from Darden to Auten			DES. #1401807	-	101,338
Bridge #58 Replacement Underwood Over Pine Creek			DES. #1592165	-	45,388
LaSalle Trail Extension Phase III from Auten to IN/MI State Line				-	
Countywide Bridge Inventory and Inspection 2016-19				-	
Total - Highway Planning and Construction				-	2,028,167
Total - Highway Planning and Construction Cluster				-	2,028,167

ST. JOSEPH 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
Interagency Hazardous Materials Public Sector Training and Planning Grants 2017 Hazardous Materials Emergency Preparedness	Indiana Department of Homeland Security	20.703	HM-HMP-0548-16-01-00	-	40,656
Total - Department of Transportation				-	2,068,823
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Health Zika Virus Grant	Indiana State Department of Health	93.074	16805	-	2,985
Immunization Cooperative Agreements Health Immunization CoAg Grant	Indiana State Department of Health	93.268	17702	-	91,897
Child Support Enforcement Prosecutor Child Support Child Support Incentive Clerk Child Support County Child Support (Indirect) County Child Support (Incentive) Probate Court Child Support	Indiana Department of Child Services	93.563	1504INCSES 1504INCSES 1504INCSES 1504INCSES 150INCSES 150INCSES	- - - - - -	1,448,209 210,708 140,052 347,400 140,052 83,876
Total - Child Support Enforcement				-	2,370,297
Social Services Block Grant Social Services	Indiana Family and Social Services Administration (FSSA)	93.667	7-71-17-PV-1244 & 21160	-	12,000
Assistance Programs for Chronic Disease Prevention and Control Health Physical Activity Grant	Indiana State Department of Health	93.945	14557	-	2,068
Maternal and Child Health Services Block Grant to the States F.I.M.R. Program/SJC Health F.I.M.R. Program/SJC Health	Indiana State Department of Health	93.994	14457 22316	- -	31,250 2,320
Total - Maternal and Child Health Services Block Grant to the States				-	33,570
Total - Department of Health and Human Services				-	2,512,817
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants 2016 EMPG Deobligated 2016 EMPG Competitive	Indiana Department of Homeland Security	97.042	EMC-2016-EP-00006-S01 EMC-2016-EP-00006-S01	- -	9,187 11,828
Total - Emergency Management Performance Grants				-	21,015
Homeland Security Grant Program 2016 State Homeland Security Program (SHSP) Sirens	Indiana Department of Homeland Security	97.067	EMW-2016-SS-00078	-	18,500
Total - Department of Homeland Security				-	39,515
Total federal awards expended				\$ -	\$ 5,062,973

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

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

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 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 in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

ST. JOSEPH COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weakness identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major program:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Program and type of auditor's report issued on compliance for it:

<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
Highway Planning and Construction Cluster	Unmodified

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

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

**Section II - Financial Statement Findings**

**FINDING 2017-001**

Subject: Financial Transactions and Reporting  
Audit Finding: Material Weakness

*Condition*

There were deficiencies in the internal control system of the County Treasurer related to financial transactions and reporting. The County Treasurer had not separated incompatible activities related to cash and investments. The Deputy County Treasurer prepared the bank reconciliements without an oversight, review, or approval process.

*Context*

The lack of controls was a systemic issue throughout the audit period.

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

*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. . . ."

*Cause*

Management of the County Treasurer's office had not established a proper system of internal controls that segregated key functions.

*Effect*

The failure to establish and properly implement controls could have enabled material misstatements or irregularities to remain undetected.

*Recommendation*

We recommended that the County's management establish a system of controls, including segregation of duties, related to financial transactions and reporting of cash and investments.

*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**

No matters are reportable.

#### AUDITEE-PREPARED DOCUMENTS

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

# ST. JOSEPH COUNTY AUDITOR

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

**Michael J. Hamann**  
Auditor

**John H. Murphy**  
Chief Deputy Auditor

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### ***FINDING 2016-001***

Fiscal year in which the finding initially occurred: 2015  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Not Applicable  
Contact Person for Corrective Action: John Murphy, Chief Deputy Auditor  
Responsible Officer for Corrective Action: Michael J. Hamann, County Auditor  
Contact Phone Number: 574-235-9399

Status of Audit Finding:

### **Financial Statements**

We concur with the findings regarding errors in the financial statements and are taking steps to address these problems. Specifically, we have contacted the relevant departmental fiscal officers to make sure the Sheriff's Cash Book, the Clerk Judge Ordered Accounts fund, Treasurer After Settlement Collections fund and Community Based Corrections fund and J.J.C. -- D.O.C Grant (C.B.C) fund transactions are properly recorded. Special attention will be given to these accounts and funds in the review and completion of the Annual Financial Report for the year ended December 31, 2018.

Anticipated Completion Date: March 1, 2019

### **Schedule of Expenditures of Federal Awards (SEFA)**

We concur with the finding regarding the SEFA and are taking steps to address these problems. The County maintains a decentralized system of grant billing and accounting. Specifically, for the 2017 Annual Financial Report that was due on March 1, 2018, the County hired an independent consulting firm with experience in governmental grants reporting to assist the departmental fiscal officers and Chief Deputy Auditor in compiling and preparing the SEFA schedule. We feel that improvement has been made in this area since the prior year audit. The County will continue to engage this firm to assist in future years and enable County staff to make continuous improvements in our SEFA reporting. Copies of emails, correspondence, reports and other documentation regarding grant compilation and reporting will be made available to the Field Examiners of the State Board of Accounts. Longer term, the County is exploring the purchase of new Enterprise Resource Planning (ERP) software that has enhanced capabilities with respect to accounts receivable, project accounting and grants accounting.

Anticipated Completion Date: March 1, 2019 (SEFA reporting), June 30, 2020 (ERP system)

Mark W  
(Signature)

St. Joseph County Auditor  
(Title)

MON 17 SEP 18  
(Date)

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

***FINDING 2016-002***

Fiscal year in which the finding initially occurred: 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Not Applicable Contact  
Person Responsible for Corrective Action: Terri J. Rethlake, Clerk of the Circuit Court Contact Phone  
Number: 574-235-9635

Status of Audit Finding:

As of July 19, 2017, the Corrective Action Plan for this audit finding was initiated. Deputy clerks disbursing checks call the Bookkeeping clerks to print the checks. They compare the judicial order to the amount of the check issued. Person receiving refund signs the copy of the order for verification of receipt of check. Small Claims & Upper Court garnishment disbursement are prepared by Jeri Lambert, Bookkeeper and verified by Keri Talbot, Head Bookkeeper.

Dated: August 31, 2018

Terri J. Rethlake

St. Joseph County Clerk of the Circuit Court

## CORRECTIVE ACTION PLAN

### **FINDING 2017-001**

Contact person Responsible for Corrective Action: Michael Kruk, County Treasurer

Contact Phone Number: 574-235-9539

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

- 1) Each bank account of the county shall be reconciled and reviewed on a monthly basis by either the County Treasurer or the Finance Deputy.
- 2) Upon completion of the reconciliation, the person who prepared the reconciliation shall sign off on the front page of the bank statement by writing "Reconciled by \_\_\_\_\_" and the date.
- 3) If the Treasurer prepared the reconciliation, then the Finance Deputy shall review it, and if the Finance Deputy prepared the reconciliation, then the Treasurer shall review it.
- 4) Upon completion of the review, the person who reviewed the reconciliation shall sign off on the front page of the bank statement by writing "Reviewed & Approved by \_\_\_\_\_" and the date.

Anticipated Completion Date: October 15, 2018

  
\_\_\_\_\_  
(Signature)

  
\_\_\_\_\_  
(Title)

  
\_\_\_\_\_  
(Date)

#### OTHER REPORTS

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