

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
ELKHART COUNTY, INDIANA  
January 1, 2016 to December 31, 2016



**FILED**  
12/26/2018



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Pauline E. Graff	01-01-15 to 12-31-18
County Treasurer	Jackie L. Meyers (Vacant) Larry Ernest Tina M. Bontrager	01-01-13 to 09-13-16 09-14-16 to 09-25-16 09-26-16 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Wendy S. Hudson (Vacant) Christopher Anderson	01-01-15 to 08-17-18 08-18-18 to 08-19-18 08-20-18 to 12-31-22
County Health Officer	Dr. Daniel Nafziger Dr. Lydia K. Mertz	01-01-16 to 01-02-18 01-03-18 to 12-31-18
President of the Board of County Commissioners	Terry J. Rodino Mike Yoder	01-01-16 to 12-31-16 01-01-17 to 12-31-18
President of the County Council	John K. Letherman	01-01-16 to 12-31-18



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF ELKHART COUNTY, INDIANA

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

We have audited the accompanying financial statement of Elkhart County (County), which comprises the financial position and results of operations for the year ended December 31, 2016, 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, 2016.

***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, 2016, 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 December 18, 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

December 18, 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 ELKHART COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Elkhart County (County), which comprises the financial position and results of operations for the year ended December 31, 2016, and the related notes to the financial statement, and have issued our report thereon dated December 18, 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 2016-001, 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*.

**Elkhart County's Response to Findings**

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

**Purpose of This Report**

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

  
Paul D. Joyce, CPA  
State Examiner

December 18, 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.

ELKHART COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
After Settlement Collections	\$ 6,516,733	\$ 6,402,888	\$ 6,516,734	\$ 6,402,887
Inmate Trust	84,463	2,489,800	2,474,565	99,698
Jail Commisary	158,948	596,679	609,599	146,028
Clerk's Trust	1,636,356	24,629,571	23,467,579	2,798,348
County General	3,299,215	34,829,331	30,582,639	7,545,907
Accident Report	31,910	34,987	35,671	31,226
Settlement-Local Option Certif	31,566	-	-	31,566
CAGIT Certified Shares	945,917	12,102,815	13,048,732	-
CEDIT County Share	3,765,062	13,741,409	2,906,951	14,599,520
Clerk's Records Perpetuation	226,419	140,187	96,128	270,478
Congressional School Interest	75,175	-	1,834	73,341
Congressional School Principal	45,862	-	-	45,862
Convention Visitor & Tourism	129,896	1,570,105	1,700,000	1
Prisoner Reimbursement for Inc	1,358,304	2,813,289	2,997,807	1,173,786
Sales Disclosure-County Share	27,638	45,500	49,297	23,841
Cumulative Bridge	1,147,286	919,080	613,604	1,452,762
Cumulative Building	175,403	-	-	175,403
Cumulative Cap Development	1,549,052	2,446,177	1,579,493	2,415,736
Cumulative Drainage	933,269	531,625	250,361	1,214,533
Cumulative Jail	1,438,153	10,871,548	10,313,056	1,996,645
Cumulative Voting System	109,356	751,119	668,402	192,073
Drug Free Community	56,731	177,065	203,850	29,946
Economic Development Fee	3,100	57,564	-	60,664
Electronic Map (GIS)	39,217	32,186	32,880	38,523
Emergency Planning Right to Kn	98,772	18,672	24,328	93,116
Emergency Telephone System	606,222	1,461,487	1,559,326	508,383
Enhanced Access	79,960	59,500	21,952	117,508
Extradition	75,270	64,637	93,015	46,892
Firearms Training	59,938	95,203	75,491	79,650
Health	898,745	2,770,186	2,590,491	1,078,440
Identification Security Protec	53,762	13,799	15,000	52,561
Levy Excess	4,669	-	4,669	-
Local Health Maintenance	138,105	109,688	57,503	190,290
Local Road & Street	1,145,313	1,699,217	1,293,430	1,551,100
LOIT Public Safety County Shar	3,943,455	4,717,317	6,701,748	1,959,024
Major Bridge	1,817,621	2,426,569	2,509,856	1,734,334
Major Moves Construction	14,051,574	2,245,370	6,500,000	9,796,944
Misdemeanant	156,181	115,916	244,212	27,885
Motor Vehicle Highway	5,227,381	6,134,867	7,246,980	4,115,268
Park & Recreation Non Revertin	487,735	104,903	28,586	564,052
Park Non-Reverting Operating	277,406	117,110	110,412	284,104
Plat Book	224,994	41,380	46,913	219,461
Rainy Day	278,748	3,102,264	-	3,381,012
Reassessment - 2015	380,856	483,326	727,066	137,116
Recorder's Perpetuation	462,535	282,608	239,083	506,060
Sheriff's Pensions Trust	108,858	352,915	255,000	206,773
Public Defender Supplemental	248,652	107,690	84,681	271,661
Surplus Tax	593,638	440,847	173,240	861,245
Surveyor's Corner Perpetuation	50,560	34,800	20,426	64,934
Tax Sale Redemption	27,928	616,739	644,491	176
Tax Sale Surplus	2,822,502	2,458,654	2,908,686	2,372,470
Local Health Dept. Trust A/C	127,643	110,065	46,527	191,181
Unsafe Building	2,821	486	-	3,307
GAL/CASA	-	48,214	48,214	-
Auditor Ineligible Deduction F	453,169	110,041	107,074	456,136
County Elected Officials Train	56,421	14,144	2,635	67,930
Park & Recreation	338,819	1,460,234	1,408,150	390,903
County Offender Transportation	24,128	4,300	-	28,428
Statewide 911	1,846,546	1,415,424	959,063	2,302,907
Abandoned Vehicles	17,555	3,784	3,838	17,501
Community Corrections Juvenile	39,226	168,721	134,068	73,879
Adult Probation User Fees	1,338	746,836	745,374	2,800
Juvenile Probation User Fees	2,471	19,477	19,897	2,051

ELKHART COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Alternate Dispute Resolution	30,459	20,083	19,278	31,264
Elkhart County Sheriff Donatio	8,396	16,628	16,426	8,598
Debt Service	9,854,695	13,934,919	13,902,717	9,886,897
Self Insurance - Group Insuran	1,757,277	14,647,766	12,372,985	4,032,058
Payroll Clearing	(2,207)	11,166,694	11,164,487	-
Settlement	337,546	209,576,517	209,918,699	(4,636)
LOIT Public Safety	-	10,871,548	10,871,548	-
Wheel Tax	-	597,012	597,012	-
Sur Tax	-	4,388,941	4,388,941	-
CVET Agency	-	1,270,718	1,270,718	-
Weed Lien Collections	744	4,568	904	4,408
Sewage Collections	-	184,370	184,370	-
Financial Institution Tax	-	1,418,789	1,418,789	-
LOIT PTRC	277,200	10,904,262	10,837,878	343,584
State Fines and Forfeitures	83,323	436,784	448,916	71,191
Infractions Judgements	22,636	328,001	328,349	22,288
Special Death Benefit	1,285	19,760	19,375	1,670
Coroners Training & Con't Educ	2,222	23,356	23,502	2,076
DLGF Homestead Property Databa	5	92	28	69
Child Restraint Violations Fin	100	2,400	2,375	125
Inheritance Tax	27,174	11,869	22,634	16,409
Education Plate Fees Agency	544	2,869	3,113	300
Riverboat Wager Tax Rev Distri	-	1,170,281	1,170,281	-
CAGIT - Distribution	-	32,615,530	32,615,530	-
CEDIT - Distribution	-	11,478,143	11,478,143	-
Settlement-Court Fees Distribu	-	39,711	39,711	-
93.563Incentive - County Gener	114,210	107,965	134,541	87,634
93.563Prosecutor IV-D Incentiv	380,106	162,407	109,172	433,341
93.563Clerk IV-D Incentive Pos	205,205	107,945	121,044	192,106
LOIT Special Distribution	-	10,408,072	4,602,018	5,806,054
Law Enforcement Cont Ed Parks	467	-	-	467
Law enforcement Cont Ed Sheriff	47,855	24,539	11,144	61,250
Jury Pay	21,456	15,009	15,000	21,465
Infraction Deferral Program	31,871	286,024	291,996	25,899
Special Projects (Pros Atty)	52,495	283,654	236,672	99,477
Pretrial Diversion	3,336	48,724	50,076	1,984
TIF Capital Projects	964,837	2,382,049	3,359,688	(12,802)
TIF Capital Proj	-	3,359,688	3,359,688	-
Millersburg II TIF	44,246	56,390	54,983	45,653
Northwest Gate TIF	456,181	259,193	92,386	622,988
South Benton TIF	22,608	89,460	1,500	110,568
Western Gateway TIF	44,089	88,449	81,680	50,858
Middlebury's Agriculture TIF	183,805	43,923	4,476	223,252
Middlebury Southeast TIF	555,275	340,435	74,265	821,445
Middlebury East TIF	799,840	618,530	789,314	629,056
CR 6 & CR17 Improvement TIF	4,382,871	3,386,635	2,488,142	5,281,364
North Baugo TIF	2,103	12,506	7,700	6,909
Wakarusa-Harrison SR19 TIF	157,055	91,158	-	248,213
SR 13 Interchange TIF	-	75,727	24,953	50,774
Self Insurance - Workers Compe	326,948	238,838	210,083	355,703
Self Insurance - Property & Li	587,205	889,146	871,158	605,193
Road Maint & Construction	2,307,168	2,955,668	4,124,525	1,138,311
Tax Billing System (GUTS)	14,231	-	-	14,231
Law Enforcement Continuing	145,678	23,482	21,733	147,427
Certificate Sales Surplus	90,299	-	-	90,299
Park & Recreation Donations	153,801	102,255	82,725	173,331
Court House War Memorial Donat	823	1,160	-	1,983
Redevelopment Commission	11	2,500	-	2,511
County Seizure of Assets	329,907	941,203	76,032	1,195,078
CTP - Community Corrections	128,639	243,205	154,144	217,700
Commissioners Certificate Rede	9,582	-	-	9,582
H. O. M. E. Consortium	171	-	-	171
Social Norming Grant	57,545	86,138	50,242	93,441

ELKHART COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Juv Detention Alternative Init	28,345	67,125	83,090	12,380
FACT / Drug Free Fund	4,409	3,722	2,564	5,567
Horn Ditch Project 2 Phase	653,800	-	520,317	133,483
School Lunch Program	5,718	21,113	26,830	1
Settlement-License Excise Tax	-	18,192,936	18,192,936	-
Settlement-Economic Improvemen	-	100,482	100,482	-
Settlement-New Paris Sew Conse	-	400,207	400,207	-
Settlement-Property Tax Replac	-	10,877,853	10,877,853	-
LOIT 2016 Special Distribution	-	28,772,767	28,772,767	-
10.557 Women Infant & Child G	(142,628)	1,211,365	1,129,872	(61,135)
10.557 Breastfeeding Peer Coun	(12,799)	91,172	84,349	(5,976)
14.907 Stimulus Revenue - Lead	181,613	-	438	181,175
16.575 16.588 STOP Grant	(1,495)	55,525	20,000	34,030
16.710 COPS Methamphetamine In	1,712	-	-	1,712
16.738 Ed Byrne Justice Assist	(10,949)	38,326	60,553	(33,176)
20.600 Highway Safety Program	4,783	75,572	74,823	5,532
20.601 Aggressive Driving Gran	114	-	-	114
66.032 State Indoor Radon Gas	(1)	2,974	2,973	-
93.074 Public Health Preparedn	4,166	2,385	8,329	(1,778)
93.197 Childhood Lead Poisonin	61	-	-	61
93.268 Vaccines for Children	21	-	-	21
93.586 Court Improvement Grant	7,517	14,891	16,644	5,764
93.889 Medical Reserve Corps	14,971	-	1,407	13,564
93.940 H. I. V. Grant	4,566	-	40	4,526
93.988 Diabetes Grant	1,086	-	1,086	-
93.994 Maternal & Child Health	428,642	534,566	558,295	404,913
16.548 Juvenile Detention Alte	802	-	-	802
97.047 Pre-Mitigation Program	(14,900)	16,555	1,655	-
97.067 IDHS Radio upgrades	-	32,616	32,616	-
97.067 Equipment #6 District 2	(15,747)	22,966	7,218	1
93.994 MCH Dental	(1,365)	1,365	-	-
DUI Task Force	3,916	13,723	17,391	248
93.563 Court Reform Grant	-	10,000	10,000	-
93.074 Ebola Grant	9,022	27,065	-	36,087
16.253 2012 Juvenile Account	1	27,916	70,018	(42,101)
16.738 2016 EdwardByrne JAG	-	179,418	179,418	-
97.067 SHSP Dist #2 MTA Projec	-	8,800	8,800	-
State Grant-Indiana Tobacco Pr	(18,351)	121,918	111,456	(7,889)
State Grant-LARE Grant	175	-	-	175
State Grant-Tobacco Prenatal S	(2,688)	2,688	-	-
Local Grant-Digital Dental Equ	12,663	-	8,012	4,651
State Grant-Family Court Fund	-	10,000	10,000	-
Jail Program Enhancement	4	3,500	3,475	29
Blight Elimination Program	(82,667)	318,064	303,914	(68,517)
Ind. Indust. Devel Great Lakes	175,000	-	175,000	-
STAR Grant	24,083	30,000	27,900	26,183
Local Grant- Healthy Babies	23,316	120,833	97,196	46,953
Traffic Safety Partnership	-	2,352	2,226	126
VOCA- Special Project	-	4,010	4,010	-
St Grant Jail Treatment HEA	-	98,776	29,419	69,357
St Grant Probation HEA	-	78,125	55,961	22,164
Summer Impaired Driving Enforc	-	2,051	2,051	-
Solid Waste Disposal Fees	15,724,398	3,714,674	3,136,150	16,302,922
Solid Waste Closure Costs	5,129,871	62,012	-	5,191,883
Environmental/Special Projects	329,894	87,749	7,457	410,186
Solid Waste Capital Reserve	2,052,010	124,024	369,000	1,807,034
Storm Water Mgmt Operating	5,277,313	2,564,834	2,140,790	5,701,357
Totals	<u>\$ 115,840,268</u>	<u>\$ 570,373,018</u>	<u>\$ 548,165,384</u>	<u>\$ 138,047,902</u>

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

ELKHART COUNTY  
NOTES TO FINANCIAL STATEMENT

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

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

*Taxes.* 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,

ELKHART 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).

*Utility fees.* Amounts received from charges for current services.

*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.

ELKHART COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**F. *Interfund Transfers***

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

**G. *Fund Accounting***

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

**Note 2. *Budgets***

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

**Note 3. *Property Taxes***

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

ELKHART COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

ELKHART COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy and Annual Pension Cost*

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

**B. County Police Retirement Plan**

*Plan Description*

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

*Funding Policy*

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

**C. County Police Benefit Plan**

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of funds being set up as reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2016. There is a deficit in the TIF Capital Projects and Settlement funds as they were over-distributed at settlement and a correction was made on the spring settlement of 2017.

ELKHART COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. *Holding Corporation***

The County has entered into a capital lease with Elkhart County 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 2016 totaled \$2,589,000.

**Note 9. *Subsequent Event***

On November 7, 2017, the County authorized the issuance of General Obligation Bonds in the amount of \$12,000,000 for the Juvenile Detention Center Construction Project.

**Note 10. *Other Postemployment Benefits***

The County provides health care benefits 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 County.

**Note 11. *Combined Funds***

Funds related to County Law Enforcement Continuing Education, TIF Capital Projects, and Self-Insurance were reported individually in the current financial statement, but were combined into one fund for the prior 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.

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	After Settlement Collections	Inmate Trust	Jail Commisary	Clerk's Trust	County General	Accident Report	Settlement-Local Option Certif
Cash and investments - beginning	\$ 6,516,733	\$ 84,463	\$ 158,948	\$ 1,636,356	\$ 3,299,215	\$ 31,910	\$ 31,566
Receipts:							
Taxes	3,872,336	-	-	-	23,799,522	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,530,052	-	-	-	3,868,005	-	-
Charges for services	-	2,489,800	596,679	-	1,836,934	-	-
Fines and forfeits	-	-	-	24,629,571	507,691	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	500	-	-	-	4,817,179	34,987	-
Total receipts	6,402,888	2,489,800	596,679	24,629,571	34,829,331	34,987	-
Disbursements:							
Personal services	-	-	-	-	23,622,432	-	-
Supplies	-	-	-	-	487,808	1,233	-
Other services and charges	-	-	609,599	23,467,579	6,443,820	34,438	-
Debt service - principal and interest	-	-	-	-	13,217	-	-
Capital outlay	-	-	-	-	15,362	-	-
Other disbursements	6,516,734	2,474,565	-	-	-	-	-
Total disbursements	6,516,734	2,474,565	609,599	23,467,579	30,582,639	35,671	-
Excess (deficiency) of receipts over disbursements	(113,846)	15,235	(12,920)	1,161,992	4,246,692	(684)	-
Cash and investments - ending	\$ 6,402,887	\$ 99,698	\$ 146,028	\$ 2,798,348	\$ 7,545,907	\$ 31,226	\$ 31,566

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	CAGIT Certified Shares	CEDIT County Share	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	Convention Visitor & Tourism	Prisoner Reimbursement for Inc
Cash and investments - beginning	\$ 945,917	\$ 3,765,062	\$ 226,419	\$ 75,175	\$ 45,862	\$ 129,896	\$ 1,358,304
Receipts:							
Taxes	12,102,815	4,953,777	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	52,154	-	-	-	-	1,113,340
Charges for services	-	-	-	-	-	-	947,697
Fines and forfeits	-	-	24,503	-	-	-	162,177
Utility fees	-	-	-	-	-	-	-
Other receipts	-	8,735,478	115,684	-	-	1,570,105	590,075
Total receipts	12,102,815	13,741,409	140,187	-	-	1,570,105	2,813,289
Disbursements:							
Personal services	8,445,169	-	12,901	-	-	-	2,089,492
Supplies	-	-	14,970	-	-	-	43,990
Other services and charges	1,668,398	234,199	-	1,834	-	1,700,000	853,617
Debt service - principal and interest	-	554,159	-	-	-	-	-
Capital outlay	-	1,618,593	68,257	-	-	-	10,708
Other disbursements	2,935,165	500,000	-	-	-	-	-
Total disbursements	13,048,732	2,906,951	96,128	1,834	-	1,700,000	2,997,807
Excess (deficiency) of receipts over disbursements	(945,917)	10,834,458	44,059	(1,834)	-	(129,895)	(184,518)
Cash and investments - ending	\$ -	\$ 14,599,520	\$ 270,478	\$ 73,341	\$ 45,862	\$ 1	\$ 1,173,786

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Sales Disclosure-County Share	Cumulative Bridge	Cumulative Building	Cumulative Cap Development	Cumulative Drainage	Cumulative Jail
Cash and investments - beginning	\$ 27,638	\$ 1,147,286	\$ 175,403	\$ 1,549,052	\$ 933,269	\$ 1,438,153
Receipts:						
Taxes	-	707,665	-	2,242,108	393,258	10,871,548
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	211,415	-	184,461	42,823	-
Charges for services	22,750	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	22,750	-	-	19,608	95,544	-
Total receipts	45,500	919,080	-	2,446,177	531,625	10,871,548
Disbursements:						
Personal services	-	283,626	-	417,438	-	-
Supplies	-	3,200	-	4,128	-	278,000
Other services and charges	49,297	5,045	-	265,580	-	3,942,731
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	321,733	-	892,347	250,361	30,731
Other disbursements	-	-	-	-	-	6,061,594
Total disbursements	49,297	613,604	-	1,579,493	250,361	10,313,056
Excess (deficiency) of receipts over disbursements	(3,797)	305,476	-	866,684	281,264	558,492
Cash and investments - ending	\$ 23,841	\$ 1,452,762	\$ 175,403	\$ 2,415,736	\$ 1,214,533	\$ 1,996,645

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Cumulative Voting System	Drug Free Community	Economic Development Fee	Electronic Map (GIS)	Emergency Planning Right to Kn	Emergency Telephone System	Enhanced Access
Cash and investments - beginning	\$ 109,356	\$ 56,731	\$ 3,100	\$ 39,217	\$ 98,772	\$ 606,222	\$ 79,960
Receipts:							
Taxes	525,494	-	-	-	-	1,328,930	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	43,233	-	-	-	18,672	125,242	-
Charges for services	-	-	57,564	397	-	-	-
Fines and forfeits	50	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	182,342	177,065	-	31,789	-	7,315	59,500
Total receipts	751,119	177,065	57,564	32,186	18,672	1,461,487	59,500
Disbursements:							
Personal services	252,635	-	-	-	-	1,161,577	-
Supplies	62,997	-	-	-	22	12,562	-
Other services and charges	352,770	203,850	-	32,880	14,474	385,187	21,952
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	9,832	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	668,402	203,850	-	32,880	24,328	1,559,326	21,952
Excess (deficiency) of receipts over disbursements	82,717	(26,785)	57,564	(694)	(5,656)	(97,839)	37,548
Cash and investments - ending	\$ 192,073	\$ 29,946	\$ 60,664	\$ 38,523	\$ 93,116	\$ 508,383	\$ 117,508

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Extradition	Firearms Training	Health	Identification Security Protec	Levy Excess	Local Health Maintenance	Local Road & Street
Cash and investments - beginning	\$ 75,270	\$ 59,938	\$ 898,745	\$ 53,762	\$ 4,669	\$ 138,105	\$ 1,145,313
Receipts:							
Taxes	-	-	1,989,871	-	-	-	-
Licenses and permits	-	-	297,513	-	-	-	-
Intergovernmental receipts	-	-	163,710	-	-	109,008	1,699,217
Charges for services	-	-	314,466	-	-	-	-
Fines and forfeits	150	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	64,487	95,203	4,626	13,799	-	680	-
Total receipts	64,637	95,203	2,770,186	13,799	-	109,688	1,699,217
Disbursements:							
Personal services	-	-	2,428,083	-	-	44,614	-
Supplies	-	67,849	45,692	-	-	1,011	623,070
Other services and charges	93,015	143	101,777	15,000	-	2,136	472,291
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	7,499	14,939	-	-	9,742	198,069
Other disbursements	-	-	-	-	4,669	-	-
Total disbursements	93,015	75,491	2,590,491	15,000	4,669	57,503	1,293,430
Excess (deficiency) of receipts over disbursements	(28,378)	19,712	179,695	(1,201)	(4,669)	52,185	405,787
Cash and investments - ending	\$ 46,892	\$ 79,650	\$ 1,078,440	\$ 52,561	\$ -	\$ 190,290	\$ 1,551,100

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	LOIT Public Safety County Shar	Major Bridge	Major Moves Construction	Misdemeanant	Motor Vehicle Highway	Park & Recreation Non Revertin	Park Non-Reverting Operating
Cash and investments - beginning	\$ 3,943,455	\$ 1,817,621	\$ 14,051,574	\$ 156,181	\$ 5,227,381	\$ 487,735	\$ 277,406
Receipts:							
Taxes	-	2,242,108	-	-	-	-	-
Licenses and permits	-	-	-	-	184,661	-	-
Intergovernmental receipts	4,717,317	184,461	-	-	5,558,917	262	-
Charges for services	-	-	-	115,848	68,430	-	3,300
Fines and forfeits	-	-	-	-	-	500	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	2,245,370	68	322,859	104,141	113,810
Total receipts	4,717,317	2,426,569	2,245,370	115,916	6,134,867	104,903	117,110
Disbursements:							
Personal services	4,708,226	-	-	-	2,699,842	-	-
Supplies	533,259	-	-	5,492	39,723	-	38,167
Other services and charges	1,454,034	-	-	41,593	866,912	-	21,985
Debt service - principal and interest	-	1,500,000	-	-	-	-	18,081
Capital outlay	6,229	9,856	-	197,127	3,640,503	28,586	32,179
Other disbursements	-	1,000,000	6,500,000	-	-	-	-
Total disbursements	6,701,748	2,509,856	6,500,000	244,212	7,246,980	28,586	110,412
Excess (deficiency) of receipts over disbursements	(1,984,431)	(83,287)	(4,254,630)	(128,296)	(1,112,113)	76,317	6,698
Cash and investments - ending	\$ 1,959,024	\$ 1,734,334	\$ 9,796,944	\$ 27,885	\$ 4,115,268	\$ 564,052	\$ 284,104

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Perpetuation	Sheriff's Pensions Trust	Public Defender Supplemental	Surplus Tax
Cash and investments - beginning	\$ 224,994	\$ 278,748	\$ 380,856	\$ 462,535	\$ 108,858	\$ 248,652	\$ 593,638
Receipts:							
Taxes	-	246	441,415	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	36,316	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	41,380	3,102,018	5,595	282,608	352,915	107,690	440,847
Total receipts	41,380	3,102,264	483,326	282,608	352,915	107,690	440,847
Disbursements:							
Personal services	42,687	-	250,197	60,690	255,000	84,681	-
Supplies	279	-	1,854	1,546	-	-	-
Other services and charges	3,947	-	380,988	176,847	-	-	173,240
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	94,027	-	-	-	-
Total disbursements	46,913	-	727,066	239,083	255,000	84,681	173,240
Excess (deficiency) of receipts over disbursements	(5,533)	3,102,264	(243,740)	43,525	97,915	23,009	267,607
Cash and investments - ending	\$ 219,461	\$ 3,381,012	\$ 137,116	\$ 506,060	\$ 206,773	\$ 271,661	\$ 861,245

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept. Trust A/C	Unsafe Building	GAL/CASA	Auditor Ineligible Deduction F
Cash and investments - beginning	\$ 50,560	\$ 27,928	\$ 2,822,502	\$ 127,643	\$ 2,821	\$ -	\$ 453,169
Receipts:							
Taxes	-	-	-	-	-	-	109,951
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	110,065	-	48,214	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	34,800	616,739	2,458,654	-	486	-	90
Total receipts	34,800	616,739	2,458,654	110,065	486	48,214	110,041
Disbursements:							
Personal services	-	-	-	39,511	-	48,214	12,219
Supplies	2,553	-	-	-	-	-	2,150
Other services and charges	4,130	644,491	2,908,686	400	-	-	45,578
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	13,743	-	-	6,616	-	-	47,127
Other disbursements	-	-	-	-	-	-	-
Total disbursements	20,426	644,491	2,908,686	46,527	-	48,214	107,074
Excess (deficiency) of receipts over disbursements	14,374	(27,752)	(450,032)	63,538	486	-	2,967
Cash and investments - ending	\$ 64,934	\$ 176	\$ 2,372,470	\$ 191,181	\$ 3,307	\$ -	\$ 456,136

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	County Elected Officials Train	Park & Recreation	County Offender Transportation	Statewide 911	Abandoned Vehicles	Community Corrections Juvenile	Adult Probation User Fees
Cash and investments - beginning	\$ 56,421	\$ 338,819	\$ 24,128	\$ 1,846,546	\$ 17,555	\$ 39,226	\$ 1,338
Receipts:							
Taxes	-	1,338,258	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	110,101	-	-	-	161,290	-
Charges for services	-	-	-	-	-	-	111,175
Fines and forfeits	-	-	-	-	-	-	2,693
Utility fees	-	-	-	-	-	-	-
Other receipts	14,144	11,875	4,300	1,415,424	3,784	7,431	632,968
Total receipts	14,144	1,460,234	4,300	1,415,424	3,784	168,721	746,836
Disbursements:							
Personal services	-	1,184,112	-	440,545	-	88,190	601,641
Supplies	-	69,207	-	-	-	967	28,891
Other services and charges	2,635	154,831	-	503,861	3,838	41,119	114,842
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	14,657	-	3,792	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,635	1,408,150	-	959,063	3,838	134,068	745,374
Excess (deficiency) of receipts over disbursements	11,509	52,084	4,300	456,361	(54)	34,653	1,462
Cash and investments - ending	\$ 67,930	\$ 390,903	\$ 28,428	\$ 2,302,907	\$ 17,501	\$ 73,879	\$ 2,800

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Juvenile Probation User Fees	Alternate Dispute Resolution	Elkhart County Sheriff Donatio	Debt Service	Self Insurance - Group Insuran	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 2,471	\$ 30,459	\$ 8,396	\$ 9,854,695	\$ 1,757,277	\$ (2,207)	\$ 337,546
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	200	-	-	-	-	-	-
Fines and forfeits	-	3,625	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	19,277	16,458	16,628	13,934,919	14,647,766	11,166,694	209,576,517
Total receipts	19,477	20,083	16,628	13,934,919	14,647,766	11,166,694	209,576,517
Disbursements:							
Personal services	18,431	-	-	-	28,350	11,164,487	-
Supplies	27	-	9,071	-	3,362	-	-
Other services and charges	1,439	19,278	1,629	147,667	12,341,273	-	209,918,699
Debt service - principal and interest	-	-	-	6,196,219	-	-	-
Capital outlay	-	-	5,726	-	-	-	-
Other disbursements	-	-	-	7,558,831	-	-	-
Total disbursements	19,897	19,278	16,426	13,902,717	12,372,985	11,164,487	209,918,699
Excess (deficiency) of receipts over disbursements	(420)	805	202	32,202	2,274,781	2,207	(342,182)
Cash and investments - ending	\$ 2,051	\$ 31,264	\$ 8,598	\$ 9,886,897	\$ 4,032,058	\$ -	\$ (4,636)

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	LOIT Public Safety	Wheel Tax	Sur Tax	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 744	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	10,871,548	597,012	4,388,941	1,270,718	4,568	184,370	1,418,789
Total receipts	10,871,548	597,012	4,388,941	1,270,718	4,568	184,370	1,418,789
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	10,871,548	597,012	4,388,941	1,270,718	904	184,370	1,418,789
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	10,871,548	597,012	4,388,941	1,270,718	904	184,370	1,418,789
Excess (deficiency) of receipts over disbursements	-	-	-	-	3,664	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 4,408	\$ -	\$ -

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	LOIT PTRC	State Fines and Forfeitures	Infractions Judgements	Special Death Benefit	Coroners Training & Con't Educ	DLGF Homestead Property Databa	Child Restraint Violations Fin
Cash and investments - beginning	\$ 277,200	\$ 83,323	\$ 22,636	\$ 1,285	\$ 2,222	\$ 5	\$ 100
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	10,904,262	436,784	328,001	19,760	23,356	92	2,400
Total receipts	10,904,262	436,784	328,001	19,760	23,356	92	2,400
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	10,837,878	448,916	328,349	19,375	23,502	28	2,375
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	10,837,878	448,916	328,349	19,375	23,502	28	2,375
Excess (deficiency) of receipts over disbursements	66,384	(12,132)	(348)	385	(146)	64	25
Cash and investments - ending	\$ 343,584	\$ 71,191	\$ 22,288	\$ 1,670	\$ 2,076	\$ 69	\$ 125

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Inheritance Tax	Education Plate Fees Agency	Riverboat Wager Tax Rev Distri	CAGIT - Distribution	CEDIT - Distribution	Settlement-Court Fees Distribu	93.563 Incentive - County Gener
Cash and investments - beginning	\$ 27,174	\$ 544	\$ -	\$ -	\$ -	\$ -	\$ 114,210
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	107,945
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	11,869	2,869	1,170,281	32,615,530	11,478,143	39,711	20
Total receipts	11,869	2,869	1,170,281	32,615,530	11,478,143	39,711	107,965
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	22,634	3,113	1,170,281	32,615,530	11,478,143	39,711	134,541
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	22,634	3,113	1,170,281	32,615,530	11,478,143	39,711	134,541
Excess (deficiency) of receipts over disbursements	(10,765)	(244)	-	-	-	-	(26,576)
Cash and investments - ending	\$ 16,409	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ 87,634

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	93.563Prosecutor IV-D Incentiv	93.563Clerk IV-D Incentive Pos	LOIT Special Distribution	Law Enforcement Cont Ed Parks	Law enforcement Cont Ed Sherif	Jury Pay
Cash and investments - beginning	\$ 380,106	\$ 205,205	\$ -	\$ 467	\$ 47,855	\$ 21,456
Receipts:						
Taxes	-	-	10,408,072	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	162,407	107,945	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	24,539	15,009
Total receipts	162,407	107,945	10,408,072	-	24,539	15,009
Disbursements:						
Personal services	-	4,531	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	109,172	116,513	-	-	11,144	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,000,000	-	-	-
Other disbursements	-	-	3,602,018	-	-	15,000
Total disbursements	109,172	121,044	4,602,018	-	11,144	15,000
Excess (deficiency) of receipts over disbursements	53,235	(13,099)	5,806,054	-	13,395	9
Cash and investments - ending	\$ 433,341	\$ 192,106	\$ 5,806,054	\$ 467	\$ 61,250	\$ 21,465

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Infraction Deferral Program	Special Projects (Pros Atty)	Pretrial Diversion	TIF Capital Projects	TIF Capital Proj	Millersburg II TIF	Northwest Gate TIF
Cash and investments - beginning	\$ 31,871	\$ 52,495	\$ 3,336	\$ 964,837	\$ -	\$ 44,246	\$ 456,181
Receipts:							
Taxes	-	-	-	2,382,049	-	48,076	259,193
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	286,024	283,654	48,724	-	3,359,688	8,314	-
Total receipts	286,024	283,654	48,724	2,382,049	3,359,688	56,390	259,193
Disbursements:							
Personal services	-	171,684	-	-	-	-	-
Supplies	-	12,545	-	-	-	-	-
Other services and charges	291,996	42,776	50,076	-	-	25,093	60,500
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	9,667	-	-	-	29,890	2,360
Other disbursements	-	-	-	3,359,688	3,359,688	-	29,526
Total disbursements	291,996	236,672	50,076	3,359,688	3,359,688	54,983	92,386
Excess (deficiency) of receipts over disbursements	(5,972)	46,982	(1,352)	(977,639)	-	1,407	166,807
Cash and investments - ending	\$ 25,899	\$ 99,477	\$ 1,984	\$ (12,802)	\$ -	\$ 45,653	\$ 622,988

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	South Benton TIF	Western Gateway TIF	Middlebury's Agriculture TIF	Middlebury Southeast TIF	Middlebury East TIF	CR 6 & CR17 Improvement TIF	North Baugo TIF
Cash and investments - beginning	\$ 22,608	\$ 44,089	\$ 183,805	\$ 555,275	\$ 799,840	\$ 4,382,871	\$ 2,103
Receipts:							
Taxes	68,247	88,449	43,923	340,435	618,530	-	12,506
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	19,825	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	21,213	-	-	-	-	3,366,810	-
Total receipts	89,460	88,449	43,923	340,435	618,530	3,386,635	12,506
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	300	-
Other services and charges	1,500	81,680	2,500	18,033	565,314	170,969	7,700
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	1,976	56,232	224,000	2,177,360	-
Other disbursements	-	-	-	-	-	139,513	-
Total disbursements	1,500	81,680	4,476	74,265	789,314	2,488,142	7,700
Excess (deficiency) of receipts over disbursements	87,960	6,769	39,447	266,170	(170,784)	898,493	4,806
Cash and investments - ending	\$ 110,568	\$ 50,858	\$ 223,252	\$ 821,445	\$ 629,056	\$ 5,281,364	\$ 6,909

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Wakarusa-Harrison SR19 TIF	SR 13 Interchange TIF	Self Insurance - Workers Compe	Self Insurance - Property & Li	Road Maint & Construction	Tax Billing System (GUTS)
Cash and investments - beginning	\$ 157,055	\$ -	\$ 326,948	\$ 587,205	\$ 2,307,168	\$ 14,231
Receipts:						
Taxes	91,158	75,727	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,955,668	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	238,838	889,146	-	-
Total receipts	91,158	75,727	238,838	889,146	2,955,668	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	1,634,216	-
Other services and charges	-	24,953	210,083	868,969	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,490,309	-
Other disbursements	-	-	-	2,189	-	-
Total disbursements	-	24,953	210,083	871,158	4,124,525	-
Excess (deficiency) of receipts over disbursements	91,158	50,774	28,755	17,988	(1,168,857)	-
Cash and investments - ending	\$ 248,213	\$ 50,774	\$ 355,703	\$ 605,193	\$ 1,138,311	\$ 14,231

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Law Enforcement Continuing	Certificate Sales Surplus	Park & Recreation Donations	Court House War Memorial Donat	Redevelopment Commission	County Seizure of Assets	CTP - Community Corrections
Cash and investments - beginning	\$ 145,678	\$ 90,299	\$ 153,801	\$ 823	\$ 11	\$ 329,907	\$ 128,639
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	903,201	14,794
Utility fees	-	-	-	-	-	-	-
Other receipts	23,482	-	102,255	1,160	2,500	38,002	228,411
Total receipts	23,482	-	102,255	1,160	2,500	941,203	243,205
Disbursements:							
Personal services	-	-	8,370	-	-	3,765	71,911
Supplies	-	-	-	-	-	8,776	510
Other services and charges	21,733	-	33,339	-	-	41,778	17,760
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	41,016	-	-	21,713	63,963
Other disbursements	-	-	-	-	-	-	-
Total disbursements	21,733	-	82,725	-	-	76,032	154,144
Excess (deficiency) of receipts over disbursements	1,749	-	19,530	1,160	2,500	865,171	89,061
Cash and investments - ending	\$ 147,427	\$ 90,299	\$ 173,331	\$ 1,983	\$ 2,511	\$ 1,195,078	\$ 217,700

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Commissioners Certificate Rede	H. O. M. E. Consortium	Social Norming Grant	Juv Detention Alternative Init	FACT / Drug Free Fund	Horn Ditch Project 2 Phase	School Lunch Program
Cash and investments - beginning	\$ 9,582	\$ 171	\$ 57,545	\$ 28,345	\$ 4,409	\$ 653,800	\$ 5,718
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	86,138	67,125	1,222	-	21,113
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,500	-	-
Total receipts	-	-	86,138	67,125	3,722	-	21,113
Disbursements:							
Personal services	-	-	-	71,247	2,080	-	-
Supplies	-	-	17,661	5,039	-	-	-
Other services and charges	-	-	32,581	6,804	484	-	26,830
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	520,317	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	50,242	83,090	2,564	520,317	26,830
Excess (deficiency) of receipts over disbursements	-	-	35,896	(15,965)	1,158	(520,317)	(5,717)
Cash and investments - ending	\$ 9,582	\$ 171	\$ 93,441	\$ 12,380	\$ 5,567	\$ 133,483	\$ 1

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Settlement-License Excise Tax	Settlement-Economic Improvement	Settlement-New Paris Sew Conse	Settlement-Property Tax Replac	LOIT 2016 Special Distribution
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	18,192,936	100,482	400,207	10,877,853	28,772,767
Total receipts	<u>18,192,936</u>	<u>100,482</u>	<u>400,207</u>	<u>10,877,853</u>	<u>28,772,767</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	18,192,936	100,482	400,207	10,877,853	28,772,767
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>18,192,936</u>	<u>100,482</u>	<u>400,207</u>	<u>10,877,853</u>	<u>28,772,767</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	10.557 Women Infant & Child G	10.557 Breastfeeding Peer Coun	14.907 Stimulus Revenue - Lead	16.575 16.588 STOP Grant	16.710 COPS Methamphetamine In	16.738 Ed Byrne Justice Assist
Cash and investments - beginning	\$ (142,628)	\$ (12,799)	\$ 181,613	\$ (1,495)	\$ 1,712	\$ (10,949)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,211,035	91,172	-	55,525	-	38,326
Charges for services	206	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	124	-	-	-	-	-
Total receipts	1,211,365	91,172	-	55,525	-	38,326
Disbursements:						
Personal services	1,040,286	83,854	-	20,000	-	-
Supplies	38,785	-	-	-	-	5,122
Other services and charges	49,147	495	438	-	-	20
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,654	-	-	-	-	55,411
Other disbursements	-	-	-	-	-	-
Total disbursements	1,129,872	84,349	438	20,000	-	60,553
Excess (deficiency) of receipts over disbursements	81,493	6,823	(438)	35,525	-	(22,227)
Cash and investments - ending	\$ (61,135)	\$ (5,976)	\$ 181,175	\$ 34,030	\$ 1,712	\$ (33,176)

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	20.600 Highway Safety Program	20.601 Aggressive Driving Gran	66.032 State Indoor Radon Gas	93.074 Public Health Preparedn	93.197 Childhood Lead Poisonin	93.268 Vaccines for Children	93.586 Court Improvement Grant
Cash and investments - beginning	\$ 4,783	\$ 114	\$ (1)	\$ 4,166	\$ 61	\$ 21	\$ 7,517
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	75,572	-	2,974	2,385	-	-	5,700
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	9,191
Total receipts	75,572	-	2,974	2,385	-	-	14,891
Disbursements:							
Personal services	33,947	-	-	-	-	-	-
Supplies	-	-	2,973	-	-	-	-
Other services and charges	40,876	-	-	2,407	-	-	16,644
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	5,922	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	74,823	-	2,973	8,329	-	-	16,644
Excess (deficiency) of receipts over disbursements	749	-	1	(5,944)	-	-	(1,753)
Cash and investments - ending	\$ 5,532	\$ 114	\$ -	\$ (1,778)	\$ 61	\$ 21	\$ 5,764

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	93.889 Medical Reserve Corps	93.940 H. I. V. Grant	93.988 Diabetes Grant	93.994 Maternal & Child Health	16.548 Juvenile Detention Alte	97.047 Pre-Mitigation Program
Cash and investments - beginning	\$ 14,971	\$ 4,566	\$ 1,086	\$ 428,642	\$ 802	\$ (14,900)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	46,113	-	16,555
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	488,453	-	-
Total receipts	-	-	-	534,566	-	16,555
Disbursements:						
Personal services	-	-	-	331,999	-	-
Supplies	263	40	1,086	48,648	-	-
Other services and charges	409	-	-	169,402	-	1,655
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	735	-	-	4,193	-	-
Other disbursements	-	-	-	4,053	-	-
Total disbursements	1,407	40	1,086	558,295	-	1,655
Excess (deficiency) of receipts over disbursements	(1,407)	(40)	(1,086)	(23,729)	-	14,900
Cash and investments - ending	\$ 13,564	\$ 4,526	\$ -	\$ 404,913	\$ 802	\$ -

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	97.067 IDHS Radio upgrades	97.067 Equipment #6 District 2	93.994 MCH Dental	DUI Task Force	93.563 Court Reform Grant	93.074 Ebola Grant
Cash and investments - beginning	\$ -	\$ (15,747)	\$ (1,365)	\$ 3,916	\$ -	\$ 9,022
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	32,616	22,966	-	13,723	10,000	27,065
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	1,365	-	-	-
Total receipts	32,616	22,966	1,365	13,723	10,000	27,065
Disbursements:						
Personal services	-	-	-	6,273	-	-
Supplies	-	2,114	-	-	-	-
Other services and charges	-	-	-	11,118	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	32,616	5,104	-	-	-	-
Other disbursements	-	-	-	-	10,000	-
Total disbursements	32,616	7,218	-	17,391	10,000	-
Excess (deficiency) of receipts over disbursements	-	15,748	1,365	(3,668)	-	27,065
Cash and investments - ending	\$ -	\$ 1	\$ -	\$ 248	\$ -	\$ 36,087

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	16.253 2012 Juvenile Account	16.738 2016 EdwardBryne JAG	97.067 SHSP Dist #2 MTA Projec	State Grant-Indiana Tobacco Pr	State Grant-LARE Grant	State Grant-Tobacco Prenatal S
Cash and investments - beginning	\$ 1	\$ -	\$ -	\$ (18,351)	\$ 175	\$ (2,688)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	27,800	179,418	8,800	121,918	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	116	-	-	-	-	2,688
Total receipts	27,916	179,418	8,800	121,918	-	2,688
Disbursements:						
Personal services	-	-	-	83,468	-	-
Supplies	8,505	-	-	4,292	-	-
Other services and charges	60,708	-	8,800	22,896	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	805	179,418	-	800	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	70,018	179,418	8,800	111,456	-	-
Excess (deficiency) of receipts over disbursements	(42,102)	-	-	10,462	-	2,688
Cash and investments - ending	\$ (42,101)	\$ -	\$ -	\$ (7,889)	\$ 175	\$ -

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Local Grant-Digital Dental Equ	State Grant-Family Court Fund	Jail Program Enhancement	Blight Elimination Program	Ind. Indust. Devel. Great Lakes	STAR Grant
Cash and investments - beginning	\$ 12,663	\$ -	\$ 4	\$ (82,667)	\$ 175,000	\$ 24,083
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,500	318,064	-	30,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	10,000	-	-	-	-
Total receipts	-	10,000	3,500	318,064	-	30,000
Disbursements:						
Personal services	-	-	-	-	-	27,900
Supplies	-	-	4	-	-	-
Other services and charges	-	10,000	3,471	303,914	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	8,012	-	-	-	175,000	-
Other disbursements	-	-	-	-	-	-
Total disbursements	8,012	10,000	3,475	303,914	175,000	27,900
Excess (deficiency) of receipts over disbursements	(8,012)	-	25	14,150	(175,000)	2,100
Cash and investments - ending	\$ 4,651	\$ -	\$ 29	\$ (68,517)	\$ -	\$ 26,183

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Local Grant- Healthy Babies	Traffic Safety Partnership	VOCA- Special Project	St Grant Jail Treatment HEA	St Grant Probation HEA	Summer Impaired Driving Enforc
Cash and investments - beginning	\$ 23,316	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	2,352	4,010	98,676	78,125	2,051
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	120,833	-	-	100	-	-
Total receipts	120,833	2,352	4,010	98,776	78,125	2,051
Disbursements:						
Personal services	96,394	2,226	-	4,200	55,961	-
Supplies	-	-	1,445	-	-	-
Other services and charges	802	-	-	23,517	-	2,051
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	2,565	1,702	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	97,196	2,226	4,010	29,419	55,961	2,051
Excess (deficiency) of receipts over disbursements	23,637	126	-	69,357	22,164	-
Cash and investments - ending	\$ 46,953	\$ 126	\$ -	\$ 69,357	\$ 22,164	\$ -

ELKHART COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Solid Waste Disposal Fees	Solid Waste Closure Costs	Environmental/Special Projects	Solid Waste Capital Reserve	Storm Water Mgmt Operating	Totals
Cash and investments - beginning	\$ 15,724,398	\$ 5,129,871	\$ 329,894	\$ 2,052,010	\$ 5,277,313	\$ 115,840,268
Receipts:						
Taxes	-	-	-	-	-	81,355,667
Licenses and permits	-	-	-	-	-	482,174
Intergovernmental receipts	-	-	-	-	-	27,144,104
Charges for services	-	-	87,380	-	-	6,652,826
Fines and forfeits	-	-	-	-	-	26,248,955
Utility fees	-	-	-	-	55,250	55,250
Other receipts	3,714,674	62,012	369	124,024	2,509,584	428,434,042
Total receipts	<u>3,714,674</u>	<u>62,012</u>	<u>87,749</u>	<u>124,024</u>	<u>2,564,834</u>	<u>570,373,018</u>
Disbursements:						
Personal services	943,378	-	-	-	-	63,548,464
Supplies	182,442	-	-	-	-	4,357,846
Other services and charges	746,145	-	-	-	-	409,461,652
Debt service - principal and interest	-	-	-	-	-	8,281,676
Capital outlay	78,149	-	7,457	369,000	-	15,021,660
Other disbursements	1,186,036	-	-	-	2,140,790	47,494,086
Total disbursements	<u>3,136,150</u>	<u>-</u>	<u>7,457</u>	<u>369,000</u>	<u>2,140,790</u>	<u>548,165,384</u>
Excess (deficiency) of receipts over disbursements	<u>578,524</u>	<u>62,012</u>	<u>80,292</u>	<u>(244,976)</u>	<u>424,044</u>	<u>22,207,634</u>
Cash and investments - ending	<u>\$ 16,302,922</u>	<u>\$ 5,191,883</u>	<u>\$ 410,186</u>	<u>\$ 1,807,034</u>	<u>\$ 5,701,357</u>	<u>\$ 138,047,902</u>

ELKHART COUNTY  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Landfill	\$ -	\$ 196,287
Stormwater Utility	-	<u>138,571</u>
Totals	<u>\$ -</u>	<u>\$ 334,858</u>

ELKHART COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
1st Source Bank Leasing	2016 Chevrolet Silverado 1GC0KUEG3GZ300063	\$ 9,175	10/1/2016	10/1/2020
1st Source Bank Leasing	2015 Chevrolet Silverado 1GC0KUEG2FZ541031	8,676	9/14/2015	9/14/2018
Advanced Imaging Solutions	Lanier LD150 SP	3,946	5/12/2012	4/12/2017
Citizens National Bank	Election Equipment	86,997	5/1/2015	5/1/2017
Elkhart County Building Corporation	2006 Correctional Complex Building (\$9 900 000)	2,195,646	6/1/2006	6/1/2023
Elkhart County Building Corporation	2007 Correctional Complex Building (\$8 565 000)	39,750	9/6/2006	6/1/2023
Elkhart County Building Corporation	2015 Correctional Complex Building (\$8 850 000)	348,000	5/15/2015	11/15/2025
Pitney Bowes Global Financial Services	Digital Meter System DM400C	905	4/30/2016	1/31/2020
Ricoh USA Inc	Copy Equipment	16,872	8/9/2014	7/9/2019
US Bank Equipment Finance	Lanier 7502SP	7,488	11/30/2013	10/30/2018
US Bank Equipment Finance	Lanier SP 5210SR	1,527	6/13/2012	5/13/2017
US Bank Equipment Finance	Lanier MP C2503	<u>2,385</u>	8/14/2016	8/14/2021
Total governmental activities		<u>2,721,367</u>		
Total of annual lease payments		<u>\$ 2,721,367</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Huntington National Bank - Correctional Complex (\$12 335 000)	\$ 11,280,000	\$ 311,017
General obligation bonds	Redevelopment District Taxable Bonds Series 2015 (Northeast Corridor) (\$1 675 000)	1,630,000	138,388
General obligation bonds	Regions Bank - Correctional Complex (\$23 045 000)	21,670,000	3,910,575
Notes and loans payable	Elkhart County Major Moves (\$19 000 000)	8,738,898	1,500,000
Notes and loans payable	Elkhart County Major Moves (\$5 000 000)	<u>3,118,485</u>	<u>554,160</u>
Total governmental activities		<u>46,437,383</u>	<u>6,414,140</u>
Totals		<u>\$ 46,437,383</u>	<u>\$ 6,414,140</u>

ELKHART COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2016

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	\$ 889,041
Infrastructure	500,460,061
Buildings	126,449,820
Improvements other than buildings	4,585,226
Machinery, equipment, and vehicles	14,745,897
Construction in progress	80,000
Books and other	<u>7,777,678</u>
Total governmental activities	<u>654,987,723</u>
Landfill:	
Land	1,134,214
Buildings	2,040,739
Improvements other than buildings	84,396
Machinery, equipment, and vehicles	5,454,839
Books and other	<u>50,163</u>
Total Landfill	<u>8,764,351</u>
Total capital assets	<u>\$ 663,752,074</u>

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF ELKHART COUNTY, INDIANA

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

We have audited Elkhart County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

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

**Report on Internal Control over Compliance**


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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2016-002, that we consider to be a material weakness.

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

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

  
Paul D. Joyce, CPA  
State Examiner

December 18, 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.

ELKHART COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2016

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	2016	\$ -	\$ 8,160
School Breakfast Program 4925					
National School Lunch Program	Indiana Department of Education	10.555	2016	-	12,952
School Lunch Program 4925					
Total - Child Nutrition Cluster				-	21,112
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Indiana State Department of Health	10.557			
W.I.C. 8101 (FY16)			40010557WICAD16	-	1,085,624
W.I.C. 8101 (FY17)			40010557WICAD17	-	125,411
Breastfeeding Peer Counselors 8102 (FY15)			A70-5-070637	-	44,319
Breastfeeding Peer Counselors 8102 (FY16)			40010557WPCG016	-	39,851
Breastfeeding Peer Counselors 8102 (FY 17)			40010557WPCG017	-	7,002
Total - WIC Special Supplemental Nutrition Program for Women, Infants, and Children				-	1,302,207
Total - Department of Agriculture				-	1,323,319
<b>Department of Justice</b>					
Edward Byrne Memorial Justice Assistance Grant Program		16.738			
Ed Byrne Justice Assistance 8112	Direct Grant		2015-DJ-BX-0957	-	38,326
2016 Edward Byrne JAG 8149	Indiana Criminal Justice Institute		D3-16-10838	-	179,418
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	217,744
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute	16.523			
2012 Juvenile Accountability 8148			4132 JABG	-	27,800
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
V.O.C.A Grant 1000-159			13VA2156/2013-VA-GX-0036	-	82,958
Victim Against Women Formula Grants	Indiana Criminal Justice Institute	16.588			
S.T.O.P 8108			13ST2070/2013-WF-AX-0010	-	48,386
S.T.O.P 8108			D3-15-9136	-	7,139
Total - Victim Against Women Formula Grants				-	55,525
Equitable Sharing Program	Direct Grant	16.922			
County Seizure of Assets 4912			2016	-	76,032
Total - Department of Justice				-	460,059
<b>Department of Transportation</b>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Dept of Transportation	20.205			
Cumulative Bridge 1135			Des 0800725	-	2,610
CEDIT County Share 1112			Des 1005941	-	24,282
CEDIT County Share 1112			Des 1005994	-	5,270
Cumulative Bridge 1135			Des 1173077	-	1,691
Cumulative Bridge 1135			Des 1382102	-	67,222
CEDIT County Share 1112			Des 1383188	-	19,734
CEDIT County Share 1112			Des 1383189	-	1,198
Cumulative Bridge 1135			Des 1400841	-	81,673
CEDIT County Share 1112			Des 1401749	-	21,496
Total - Highway Planning and Constuction				-	225,176
Recreational Trails Program	Indiana Department of Natural Resources	20.219	2016	-	262
Park Non-Reverting Capital 1178					
Total - Highway Planning and Constuction Cluster				-	225,438
Highway Safety Cluster					
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600			
Highway Safety Program - Operation Pull Over 8113			D3-15-8998	-	75,572
Alcohol Impaired Driving Countermeasures Incentive Grants I	Indiana Criminal Justice Institute	20.601			
Highway Safety Program - DUI Taskforce 8141			D3-15-8923	-	13,723
Total - Highway Safety Cluster				-	89,295

ELKHART COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2016

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 Emergency Planning Right to Know 1152	Indiana Dept of Homeland Security	20.703	C44P-4-507B	-	12,772
Total - Department of Transportation				-	327,505
<u>Environmental Protection Agency</u>					
State Indoor Radon Grants State Indoor Radon Gas 8116	Indiana State Department of Health	66.032	A70-5-150413	-	2,974
Total - Environmental Protection Agency				-	2,974
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Preparedness Grant 8119 Ebola Grant 8147	Indiana State Department of Health	93.074	A70-5-0532387 SCM# 13854	- -	2,385 27,665
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	30,050
Child Support Enforcement Indirect Costs General 1000 Title IV-D Reimbursements Prosecuting Attorney 1000-158 Title IV-D Reimbursements County General (courts) 1000-171 Clerk IV-D Incentive 8899 Prosecutor IV-D Incentive 8897 Title IV-D Reimbursements Clerk 1000-101 County IV-D Incentive 8895	Indiana Dept of Child Services	93.563	2016 2016 2016 2016 2016 2016 2016	- - - - - - -	286,062 1,014,937 166,012 121,044 109,172 122,013 134,541
Total - Child Support Enforcement				-	1,953,781
State Court Improvement Program Court Improvement Grant 8122	Supreme Court of Indiana	93.586	2016	-	5,700
National Bioterrorism Hospital Preparedness Program Medical Reserve Corp 8123	Indiana State Department of Health	93.889	MRC 15-0006	-	1,407
Maternal and Child Health Services Block Grant to the States Maternal & Child Health Grant 8127 Maternal & Child Health Grant 8127 Maternal & Child Health Grant 8127	Indiana State Department of Health	93.994	A70-4-069729 SCM# 14423 SCM# 14440	- - -	3,139 17,996 24,979
Total - Maternal and Child Health Services Block Grant to the States				-	46,114
Total - Department of Health and Human Services				-	2,037,052
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants Emergency Management Salary Reimbursement 1000-137	Indiana Dept of Homeland Security	97.042	C44P-5-012B	-	62,052
Pre-Disaster Mitigation Pre-Disaster Mitigation Program 8135	Indiana Dept of Homeland Security	97.047	EDS#C44P-U-5665-B	-	16,555
Homeland Security Grant Program IDHS Radio Upgrades 8137 SHSP Equipment #6 8138 SHSP Dist #2 MTA Project 8151	Indiana Dept of Homeland Security	97.067	EDS# C44P-5-581B EDS#C44P3-028B EMW 2014-55-00138	- - -	32,616 22,966 8,800
Total - Homeland Security Grant Program				-	64,382
Total - Department of Homeland Security				-	142,989
Total federal awards expended				\$	\$ 4,293,898

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

ELKHART COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2016. 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.

ELKHART COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement:

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

Federal Awards:

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

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

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
10.557	WIC Special Supplemental Nutrition Program for Woman, Infants, and Children	Unmodified
93.563	Child Support Enforcement	Unmodified

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

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

**FINDING 2016-001**

Subject: Financial Transactions and Reporting  
Audit Finding: Material Weakness

*Condition*

There were several deficiencies in the internal control system of the County related to financial transactions and reporting.

*Receipts*

There was no oversight or review in the County Auditor's office to ensure receipts were posted to the correct fund and for the correct amount.

ELKHART COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Disbursements - Fringe Benefits*

There was no oversight or review for the County's share of fringe benefits such as payments to the Public Employee Retirement Fund, Long-Term Disability, and the County's share of Social Security and Medicare. These disbursements were not included on the approved claims docket.

*Context*

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

*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 had not established a proper system of internal control.

*Effect*

The failure to establish controls could have enabled misstatements or irregularities to remain undetected.

*Recommendation*

We recommended that the County establish a system of internal controls related to financial transactions and reporting including receipts and fringe benefit disbursements.

*Views of Responsible Officials*

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

ELKHART COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**Section III - Federal Award Findings and Questioned Costs**

**FINDING 2016-002**

Subject: WIC Special Supplemental Nutrition Program for  
Women, Infants, and Children - Internal Controls

Federal Agency: Department of Agriculture

Federal Program: WIC Special Supplemental Nutrition Program for Women, Infants, and Children

CFDA Number: 10.557

Federal Award Numbers and Years (or Other Identifying Numbers): 40010557WICAD16,  
40010557WICAD17,  
A70-5-070637,  
40010557WPCG016,  
40010557WPCG017

Pass-Through Entity: Indiana State Department of Health

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles,  
Cash Management, Period of Performance, Reporting

Audit Finding: Material Weakness

*Condition*

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Period of Performance, and Reporting.

*Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Period of Performance*

Fringe benefits claims were not being approved by someone knowledgeable about the grant requirements or by other County officials. Fringe benefit payments were not going through the normal claim approval process.

*Period of Performance*

Payments were approved for goods and services that were not obligated during the period of performance. However, we determined that these payments did not constitute material non-compliance. Also, adjustments were made to the financial system without evidence of an oversight or review process.

*Cash Management, Reporting*

Reimbursement request reports were prepared by the Health Administration Manager without a documented review and approval process.

*Context*

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

ELKHART COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

*Cause*

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

*Effect*

The failure to establish an effective internal control system placed the County at risk of non-compliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the County's management establish controls related to the grant agreement and the compliance requirements listed above.

*Views of Responsible Officials*

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

#### AUDITEE-PREPARED DOCUMENTS

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

# Elkhart County Auditor's Office

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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2015-001**

Fiscal year in which the finding initially occurred: 2016  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indirect Costs  
Contact Person Responsible for Corrective Action: Pauline E. Graff  
Contact Phone Number: 574-535-6719

Status of Audit Finding: Have included the Indirect Cost on the SEFA reports. All grants are submitted to the Chief Deputy to maintain a log to check all of the amounts received for reporting purposes.

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

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

11-12-18  
\_\_\_\_\_  
(Date)

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



## ELKHART SUPERIOR COURT VI

**David C. Bonfiglio, Judge**

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

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-002 – Reporting

FISCAL YEAR IN WHICH THE FINDING INITIALLY OCCURRED: 2015

CONTACT PERSON RESPONSIBLE FOR CORRECTION ACTION: Amanda Bidelman Campbell

CONTACT PHONE NUMBER: (574) 523-2211

Status of Audit Finding:

In July, 2017, I took over preparing the IV-D budget and from that time on, I have ensured that the Title IV-D Quarterly report is being submitted in a timely manner to the Auditor to Certify and submit to the State.

A handwritten signature in cursive script, appearing to read "A. Bidelman", written over a horizontal line.

Amanda Bidelman Campbell  
Legal Assistant II  
(574) 523-2211

# Elkhart County Auditor's Office

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## CORRECTIVE ACTION PLAN

### **FINDING 2016-001**

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

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: A new form was created through payroll for employer benefits to be included with the wage report that is approved by the Commissioners.

A new stamp was ordered and the process implemented as to one person enters the receipt and the other checks and stamps with the initials and date as to the accuracy of the quietus.

Anticipated Completion Date: Both processes have been implemented as of December 10, 2018

Pauline E. Graff  
(Signature)

Auditor  
(Title)

12-13-18  
(Date)



# Administration

608 Oakland Ave. | Elkhart, IN 46516  
574-523-2283 main line | 574-295-6186 fax

[elkhartcountyhealth.org](http://elkhartcountyhealth.org)

Elkhart County Health Department

## CORRECTIVE ACTION PLAN

### ***FINDING 2016-002***

Contact Person Responsible for Corrective Action: Concetta Sanfilippo

Contact Phone Number: 574-523-2101

Views of Responsible Official: We concur with the finding.

### Description of Corrective Action Plan:

#### *Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Period of Performance*

Adjustments and employer benefits are being addressed at the County level by being approved by the Commissioners. Payments are reviewed on a monthly bases by the Health Department during the monthly reimbursement request.

#### *Period of Performance*

Adjustments are being addressed at the County level and they are reviewed by the Health Department on a weekly and monthly bases, before and during monthly reimbursement request preparation.

#### *Cash Management, Reporting*

Supporting documentation along with a copy of the invoice is sent by courier to the WIC Manager and the Auditors office. The original WIC invoice is sent by email for signature and review. A copy of the original invoice submitted to WIC will be returned to Health Administration stating that the WIC invoice was reviewed and the date the invoice was submitted.

Anticipated Completion Date: The process will start immediately.

Concetta Sanfilippo  
(Signature)

Manager of Administration  
(Title)

12-17-2018  
(Date)

***Striving to improve the lives and health of our community***



**Public Health**  
Prevent. Promote. Protect.

#### 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/>.