

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, 2017 to December 31, 2017



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	Tina M. Bontrager	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 Sheriff	Bradley D. Rogers	01-01-15 to 12-31-18
County Health Officer	Dr. Daniel Nafziger Dr. Lydia K. Mertz	01-01-17 to 01-02-18 01-03-18 to 12-31-18
President of the Board of County Commissioners	Mike Yoder	01-01-17 to 12-31-18
President of the County Council	John K. Letherman	01-01-17 to 12-31-18



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF ELKHART COUNTY, INDIANA

Report on the Financial Statement

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

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

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

Other Matters

Supplementary Information

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

Other Information

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated 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



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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, 2017, 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 items 2017-001 and 2017-002, that we consider to be material weaknesses.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2017-002.

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, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
After Settlement Collections	\$ 6,402,888	\$ 8,192,224	\$ 6,402,888	\$ 8,192,224
Inmate Trust	99,699	2,923,752	2,872,919	150,532
Jail Commissary	146,028	597,617	642,276	101,369
Clerk's Trust	2,798,349	21,178,082	22,055,063	1,921,368
County General	7,545,906	53,341,523	47,610,068	13,277,361
Accident Report	31,227	39,128	30,230	40,125
Settlement-Local Option Certif	31,566	-	-	31,566
Campaign Finance Enforcement	-	150	-	150
LIT - Economic Development	14,599,519	9,501,071	14,976,921	9,123,669
Clerk's Records Perpetuation	270,479	135,755	53,126	353,108
Congressional School Interest	73,341	-	917	72,424
Congressional School Principal	45,862	-	-	45,862
Convention Visitor & Tourism	-	1,900,009	1,900,009	-
Prisoner Reimbursement for Inc	1,173,786	3,332,463	3,410,885	1,095,364
Sales Disclosure-County Share	23,842	53,510	55,783	21,569
Cumulative Bridge	1,452,763	844,529	919,180	1,378,112
Cumulative Building	175,403	10,000	-	185,403
Cumulative Cap Development	2,415,736	2,564,103	1,916,783	3,063,056
Cumulative Drainage	1,214,532	539,569	299,783	1,454,318
Cumulative Jail	1,996,647	-	1,996,647	-
Cumulative Voting System	192,074	641,056	260,438	572,692
Drug Free Community	29,946	202,883	173,615	59,214
Economic Development Fee	60,664	128,512	-	189,176
Electronic Map (GIS)	38,522	32,171	32,817	37,876
Emergency Planning Right to Kn	93,116	39,240	30,242	102,114
Emergency Telephone System	508,383	1,664,983	1,489,890	683,476
Enhanced Access	117,508	67,868	22,392	162,984
Extradition	46,892	20,508	55,054	12,346
Firearms Training	79,650	122,465	56,588	145,527
Health	1,078,441	3,091,481	2,737,219	1,432,703
Identification Security Protec	52,561	20,906	15,000	58,467
Local Health Maintenance	190,289	36,661	65,332	161,618
Local Road & Street	1,551,101	1,732,113	1,779,644	1,503,570
LIT Public Safety County Shar	1,959,024	5,044,284	6,950,093	53,215
Major Bridge	1,734,335	2,534,501	2,390,664	1,878,172
Major Moves Construction	9,796,944	7,353,040	1,842,417	15,307,567
Misdemeanant	27,884	115,848	141,492	2,240
Motor Vehicle Highway	4,115,269	7,231,264	7,471,331	3,875,202
Park & Recreation Non Revertin	564,052	101,517	81,487	584,082
Park Non-Reverting Operating	284,103	118,984	106,442	296,645
Plat Book	219,461	42,775	48,542	213,694
Rainy Day	3,381,012	1,735,000	-	5,116,012
Reassessment - 2015	137,116	947,822	778,985	305,953
Recorder's Perpetuation	506,061	379,035	271,816	613,280
Sheriff's Pensions Trust	206,773	306,953	259,616	254,110
Public Defender Supplemental	271,661	71,518	186,789	156,390
Surplus Tax	861,245	516,497	499,739	878,003
Surveyor's Corner Perpetuation	64,934	86,800	6,491	145,243
Tax Sale Redemption	176	671,048	666,275	4,949
Tax Sale Surplus	2,372,470	3,409,707	2,771,993	3,010,184
Local Health Dept. Trust A/C	191,182	36,688	45,092	182,778
Unsafe Building	3,308	-	-	3,308
GAL/CASA	-	82,805	14,179	68,626
Auditor Ineligible Deduction F	456,135	280,692	126,847	609,980
County Elected Officials Train	67,931	20,906	5,198	83,639
Park & Recreation	390,904	1,665,144	1,530,955	525,093
County Offender Transportation	28,428	3,250	-	31,678
Statewide 911	2,302,907	1,401,518	1,086,903	2,617,522
Abandoned Vehicles	17,501	2,671	2,379	17,793
Adult Probation Administrative	-	114,684	80,820	33,864
Community Corrections Juvenile	73,878	20,967	46,351	48,494
Adult Probation User Fees	2,802	639,697	661,610	(19,111)
Juvenile Probation User Fees	2,051	12,053	11,195	2,909
Alternate Dispute Resolution	31,265	17,376	14,871	33,770
Elkhart County Sheriff Donatio	8,363	44,119	20,452	32,030
Debt Service	828,594	17,848,636	17,818,654	858,576
Self Insurance - Group Insuran	4,032,059	14,012,785	13,813,539	4,231,305
2017 Corrections Complex Bond	-	11,845,000	205,175	11,639,825
Payroll Clearing	-	11,926,416	11,926,416	-
Settlement	(4,636)	219,770,394	219,765,758	-
Wheel Tax	-	633,482	631,958	1,524
Sur Tax	-	4,564,792	4,564,792	-
CVET Agency	-	1,232,056	1,232,056	-
Weed Lien Collections	4,408	2,331	3,776	2,963
Sewage Collections	-	310,360	310,360	-
Financial Institution Tax	-	1,276,654	1,276,654	-
LOIT PTRC	343,585	6,714,518	7,056,630	1,473
State Fines and Forfeitures	71,190	406,960	414,056	64,094
Infractions Judgements	22,288	324,450	309,468	37,270
Special Death Benefit	1,670	21,530	21,480	1,720
Coroners Training & Con't Educ	2,076	23,042	22,686	2,432
D.L.G.F Homestead Property Databa	71	145	181	35
Child Restraint Violations Fin	125	2,388	2,263	250
Inheritance Tax	16,408	930	-	17,338
Education Plate Fees Agency	300	2,700	3,000	-
Riverboat Wager Tax Rev Distri	-	1,170,324	1,170,324	-
Settlement-Court Fees Distribu	-	38,245	35,319	2,926
93.563Incentive - County Gener	87,634	112,257	103,160	96,731
93.563Prosecutor IV-D Incentiv	433,341	168,897	141,727	460,511
93.563Clerk IV-D Incentive Pos	192,107	112,257	79,414	224,950
Lunch with a Cop	235	196	196	235
2015 Bond Capital Fund	1,355,246	-	610,450	744,796
2015 Bond Fund	-	143,113	143,113	-
2015 Reserve Fund	7,703,056	-	-	7,703,056
LIT- SPECIAL PURPOSE	-	13,713,400	11,058,062	2,655,338
LOIT Special Distribution	5,806,054	-	2,380,017	3,426,037
Law Enforcement Cont Ed Parks	467	-	-	467
Law enforcement Cont Ed Sherif	61,250	30,155	3,957	87,448

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

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Jury Pay	21,466	14,470	-	35,936
Infraction Deferral Program	25,900	250,097	238,063	37,934
Special Projects (Pros Atty)	99,476	244,103	254,933	88,646
Pretrial Diversion	1,984	62,273	52,826	11,431
TIF Capital Projects	(12,802)	2,567,287	2,554,485	-
TIF Capital Proj	-	2,554,485	2,554,485	-
Millersburg II TIF	45,652	67,358	78,116	34,894
Northwest Gate TIF	622,988	290,520	50,640	862,868
South Benton TIF	110,568	54,305	123,611	41,262
Western Gateway TIF	50,858	50,068	86,661	14,265
Middlebury's Agriculture TIF	223,252	42,447	67,117	198,582
Middlebury Southeast TIF	821,446	316,566	262,890	875,122
Middlebury East TIF	629,056	587,111	659,233	556,934
CR 6 & CR17 Improvement TIF	5,281,364	2,590,786	1,283,282	6,588,868
North Baugo TIF	6,908	12,714	13,059	6,563
Wakarusa-Harrison SR19 TIF	248,213	-	248,213	-
SR 13 Interchange TIF	50,774	88,134	2,500	136,408
Love's Project	-	2,143,000	153,463	1,989,537
Self Insurance - Workers Compe	355,703	238,937	343,281	251,359
Self Insurance - Employee Bene	-	1,413	-	1,413
Self Insurance - Property & Li	605,193	1,032,041	1,284,400	352,834
Road Maint & Construction	1,138,311	3,080,470	2,676,338	1,542,443
Tax Billing System (GUTS)	14,231	-	-	14,231
Law Enforcement Continuing	147,427	23,650	28,286	142,791
Certificate Sales Surplus	90,299	2,158	758	91,699
Park & Recreation Donations	173,333	205,617	51,140	327,810
Court House War Memorial Donat	1,983	1,252	1,618	1,617
Redevelopment Commission	2,511	-	1,217	1,294
County Seizure of Assets	1,195,078	110,476	595,268	710,286
CTP - Community Corrections	217,698	218,344	129,058	306,984
Commissioners Certificate Rede	9,582	-	-	9,582
H. O. M. E. Consortium	171	-	-	171
Social Norming Grant	93,441	27,765	61,616	59,590
Juv Detention Alternative Init	12,380	39,444	49,217	2,607
FACT / Drug Free Fund	5,567	1,726	1,907	5,386
Horn Ditch Project 2 Phase	133,482	-	21,524	111,958
School Lunch Program	-	30,788	24,253	6,535
Elkhart County Food Council	-	3,470	2,866	604
Mobile Command Center	-	3,668	-	3,668
Settlement-License Excise Tax	-	19,720,484	19,720,484	-
Settlement-Economic Improvemen	-	93,495	93,495	-
Settlement-New Paris Sew Conse	-	418,738	418,738	-
LOC INCOME TAX-PROP TAX RELIEF	-	13,035,262	12,358,091	677,171
LIT CERTIFIED SHARES	-	45,890,616	45,890,616	-
LIT PUBLIC SAFETY	-	11,716,753	11,716,753	-
LIT ECONOMIC DEVELOPMENT	-	12,449,885	12,449,885	-
10.557 Women Infant & Child G	(61,135)	1,103,215	1,103,414	(61,334)
10.557 Breastfeeding Peer Coun	(5,976)	83,610	88,230	(10,596)
14.907 Stimulus Revenue - Lead	181,175	1,239	2,584	179,830
16.575 16.588 STOP Grant	34,030	25,731	20,000	39,761
16.710 COPS Methamphetamine In	1,712	-	-	1,712
16.738 Ed Byrne Justice Assist	(33,176)	61,018	22,955	4,887
20.600 Highway Safety Program	5,532	74,649	64,474	15,707
20.601 Aggressive Driving Gran	114	-	-	114
66.032 State Indoor Radon Gas	-	3,000	3,000	-
93.074 Public Health Preparedn	(1,778)	39,351	23,619	13,954
93.197 Childhood Lead Poisonin	61	-	-	61
93.268 Vaccines for Children	21	-	-	21
93.586 Court Improvement Grant	5,764	12,288	12,473	5,579
93.889 Medical Reserve Corps	13,564	-	64	13,500
93.940 H. I. V. Grant	4,526	-	4,524	2
93.994 Maternal & Child Health	404,913	465,781	519,981	350,713
97.042 Emergency Mgt Performan	-	3,214	3,214	-
16.548 Juvenile Detention Alle	802	-	-	802
DUI Task Force	247	26,705	21,659	5,293
93.074 Ebola Grant	36,086	-	-	36,086
16.523 2012 Juvenile Account	(42,102)	91,656	55,345	(5,791)
93.074 Zika Preparedness	-	2,989	2,989	-
93.104 SAMSHA System of Care	-	469,490	469,489	1
97.042 2016 EMPG Competitive G	-	8,340	8,340	-
State Grant-Indiana Tobacco Pr	(7,890)	103,338	111,088	(15,640)
State Grant-LARE Grant	175	-	-	175
Local Grant-Digital Dental Equ	4,651	4,000	8,651	-
Jail Program Enhancement	29	1,750	1,551	228
Blight Elimination Program	(68,518)	494,742	576,938	(150,714)
STAR Grant	26,184	21,600	23,477	24,307
Juvenile CC Grant	-	151,802	125,560	26,242
Drug Prosecution Grant	-	10,000	10,000	-
Local Grant- Healthy Babies	46,953	71,751	61,255	57,449
Traffic Safety Partnership	126	-	-	126
St Grant Jail Treatment HEA	69,357	150,081	190,030	29,408
St Grant Probation HEA	22,164	132,813	145,820	9,157
Summer Impaired Driving Enforc	-	140	-	140
St Grant CBR Pilot Project	-	7,626	1,978	5,648
St Grant 2017 Ed Bryne JAG Gra	-	198,149	198,149	-
Comm Crossings State Match	-	1,000,000	1,000,000	-
Grand Design Development Proj	-	250,000	250,000	-
Local Grant- Baby Boxes	-	13,000	4,507	8,493
Solid Waste Disposal Fees	16,302,922	5,191,090	2,592,654	18,901,358
Solid Waste Closure Costs	5,191,883	85,769	-	5,277,652
Environmental/Special Projects	410,187	97,720	18,928	488,979
Solid Waste Capital Reserve	1,807,034	171,538	327,429	1,651,143
Storm Water Mgmt Operating	5,701,357	2,658,939	3,047,457	5,312,839
Totals	\$ 138,047,910	\$ 587,942,208	\$ 562,813,586	\$ 163,176,532

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 non-businesses 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.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

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:

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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, 2017. The Adult Probation User Fees fund was overspent by \$19,111. A transfer was made in 2018 to correct this deficit.

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 2017 totaled \$1,605,000.

Note 9. Subsequent Events

On August 6, 2018, the Board of County Commissioners approved recommending Alternative #4 for an overpass grade separation in Dunlap. The estimated cost is \$30 million with 2 possible funding sources. The potential funding sources are a TRAX Grant administered with state funds or a federal award administered by INDOT.

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

The Elkhart County Sheriff Donatio and Lunch with a Cop are reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

The Debt Service, 2015 Bond Capital Fund, 2015 Bond Fund, and 2015 Reserve Fund are reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

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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, 2017

	After Settlement Collections	Inmate Trust	Jail Commisary	Clerk's Trust	County General	Accident Report
Cash and investments - beginning	\$ 6,402,888	\$ 99,699	\$ 146,028	\$ 2,798,349	\$ 7,545,906	\$ 31,227
Receipts:						
Taxes	4,519,856	-	-	-	36,982,180	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,672,368	-	-	-	4,065,863	-
Charges for services	-	2,923,752	597,617	-	3,524,231	-
Fines and forfeits	-	-	-	21,178,082	490,770	-
Other receipts	-	-	-	-	8,278,479	39,128
Total receipts	<u>8,192,224</u>	<u>2,923,752</u>	<u>597,617</u>	<u>21,178,082</u>	<u>53,341,523</u>	<u>39,128</u>
Disbursements:						
Personal services	-	-	-	-	33,764,406	-
Supplies	-	-	-	-	552,634	602
Other services and charges	-	-	642,276	22,055,063	13,264,654	28,323
Debt service - principal and interest	-	-	-	-	13,368	-
Capital outlay	-	-	-	-	15,006	1,305
Other disbursements	6,402,888	2,872,919	-	-	-	-
Total disbursements	<u>6,402,888</u>	<u>2,872,919</u>	<u>642,276</u>	<u>22,055,063</u>	<u>47,610,068</u>	<u>30,230</u>
Excess (deficiency) of receipts over disbursements	<u>1,789,336</u>	<u>50,833</u>	<u>(44,659)</u>	<u>(876,981)</u>	<u>5,731,455</u>	<u>8,898</u>
Cash and investments - ending	<u>\$ 8,192,224</u>	<u>\$ 150,532</u>	<u>\$ 101,369</u>	<u>\$ 1,921,368</u>	<u>\$ 13,277,361</u>	<u>\$ 40,125</u>

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

	Settlement-Local Option Certif	Campaign Finance Enforcement	LIT - Economic Development	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 31,566	\$ -	\$ 14,599,519	\$ 270,479	\$ 73,341	\$ 45,862
Receipts:						
Taxes	-	-	4,323,357	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,176,644	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	150	-	23,835	-	-
Other receipts	-	-	4,001,070	111,920	-	-
Total receipts	-	150	9,501,071	135,755	-	-
Disbursements:						
Personal services	-	-	-	3,894	-	-
Supplies	-	-	-	5,230	-	-
Other services and charges	-	-	234,199	4,470	917	-
Debt service - principal and interest	-	-	4,884,834	-	-	-
Capital outlay	-	-	8,122,888	39,532	-	-
Other disbursements	-	-	1,735,000	-	-	-
Total disbursements	-	-	14,976,921	53,126	917	-
Excess (deficiency) of receipts over disbursements	-	150	(5,475,850)	82,629	(917)	-
Cash and investments - ending	\$ 31,566	\$ 150	\$ 9,123,669	\$ 353,108	\$ 72,424	\$ 45,862

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

	Convention Visitor & Tourism	Prisoner Reimbursement for Inc	Sales Disclosure-County Share	Cumulative Bridge	Cumulative Building	Cumulative Cap Development
Cash and investments - beginning	\$ -	\$ 1,173,786	\$ 23,842	\$ 1,452,763	\$ 175,403	\$ 2,415,736
Receipts:						
Taxes	-	-	-	735,188	-	2,285,633
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,188,031	-	109,005	-	197,845
Charges for services	-	1,207,471	24,425	-	-	-
Fines and forfeits	-	205,346	-	-	-	-
Other receipts	1,900,009	731,615	29,085	336	10,000	80,625
Total receipts	1,900,009	3,332,463	53,510	844,529	10,000	2,564,103
Disbursements:						
Personal services	-	2,612,170	-	340,040	-	431,754
Supplies	-	51,919	-	8,756	-	3,573
Other services and charges	1,900,009	743,577	55,783	2,383	-	321,248
Debt service - principal and interest	-	-	-	-	-	86,997
Capital outlay	-	3,219	-	568,001	-	1,073,211
Other disbursements	-	-	-	-	-	-
Total disbursements	1,900,009	3,410,885	55,783	919,180	-	1,916,783
Excess (deficiency) of receipts over disbursements	-	(78,422)	(2,273)	(74,651)	10,000	647,320
Cash and investments - ending	\$ -	\$ 1,095,364	\$ 21,569	\$ 1,378,112	\$ 185,403	\$ 3,063,056

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

	Cumulative Drainage	Cumulative Jail	Cumulative Voting System	Drug Free Community	Economic Development Fee	Electronic Map (GIS)
Cash and investments - beginning	\$ 1,214,532	\$ 1,996,647	\$ 192,074	\$ 29,946	\$ 60,664	\$ 38,522
Receipts:						
Taxes	421,365	-	589,606	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	46,677	-	51,036	16,000	-	-
Charges for services	-	-	-	-	128,512	182
Fines and forfeits	-	-	-	-	-	-
Other receipts	71,527	-	414	186,883	-	31,989
Total receipts	539,569	-	641,056	202,883	128,512	32,171
Disbursements:						
Personal services	-	-	127,577	-	-	-
Supplies	-	-	4,118	-	-	-
Other services and charges	-	-	32,830	173,615	-	32,282
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	299,783	-	95,913	-	-	535
Other disbursements	-	1,996,647	-	-	-	-
Total disbursements	299,783	1,996,647	260,438	173,615	-	32,817
Excess (deficiency) of receipts over disbursements	239,786	(1,996,647)	380,618	29,268	128,512	(646)
Cash and investments - ending	\$ 1,454,318	\$ -	\$ 572,692	\$ 59,214	\$ 189,176	\$ 37,876

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

	Emergency Planning Right to Kn	Emergency Telephone System	Enhanced Access	Extradition	Firearms Training	Health
Cash and investments - beginning	\$ 93,116	\$ 508,383	\$ 117,508	\$ 46,892	\$ 79,650	\$ 1,078,441
Receipts:						
Taxes	-	1,511,335	-	-	-	2,263,796
Licenses and permits	-	-	-	-	-	307,895
Intergovernmental receipts	39,240	149,134	-	-	-	195,955
Charges for services	-	-	-	-	-	316,038
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,514	67,868	20,508	122,465	7,797
Total receipts	39,240	1,664,983	67,868	20,508	122,465	3,091,481
Disbursements:						
Personal services	-	1,184,012	-	-	-	2,512,490
Supplies	-	9,874	-	-	56,498	54,102
Other services and charges	29,704	296,004	22,392	55,054	90	123,522
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	538	-	-	-	-	47,105
Other disbursements	-	-	-	-	-	-
Total disbursements	30,242	1,489,890	22,392	55,054	56,588	2,737,219
Excess (deficiency) of receipts over disbursements	8,998	175,093	45,476	(34,546)	65,877	354,262
Cash and investments - ending	\$ 102,114	\$ 683,476	\$ 162,984	\$ 12,346	\$ 145,527	\$ 1,432,703

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

	Identification Security Protec	Local Health Maintenance	Local Road & Street	LIT Public Safety County Shar	Major Bridge	Major Moves Construction
Cash and investments - beginning	\$ 52,561	\$ 190,289	\$ 1,551,101	\$ 1,959,024	\$ 1,734,335	\$ 9,796,944
Receipts:						
Taxes	-	-	-	-	2,285,633	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	36,336	1,732,093	5,044,120	248,859	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,906	325	20	164	9	7,353,040
Total receipts	20,906	36,661	1,732,113	5,044,284	2,534,501	7,353,040
Disbursements:						
Personal services	-	59,834	-	5,144,966	-	-
Supplies	-	-	672,041	506,606	-	-
Other services and charges	15,000	5,498	500,442	1,198,521	-	-
Debt service - principal and interest	-	-	-	-	2,250,000	-
Capital outlay	-	-	259,709	100,000	140,664	-
Other disbursements	-	-	347,452	-	-	1,842,417
Total disbursements	15,000	65,332	1,779,644	6,950,093	2,390,664	1,842,417
Excess (deficiency) of receipts over disbursements	5,906	(28,671)	(47,531)	(1,905,809)	143,837	5,510,623
Cash and investments - ending	\$ 58,467	\$ 161,618	\$ 1,503,570	\$ 53,215	\$ 1,878,172	\$ 15,307,567

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

	Misdemeanant	Motor Vehicle Highway	Park & Recreation Non Revertin	Park Non-Reverting Operating	Plat Book	Rainy Day
Cash and investments - beginning	\$ 27,884	\$ 4,115,269	\$ 564,052	\$ 284,103	\$ 219,461	\$ 3,381,012
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	184,091	-	-	-	-
Intergovernmental receipts	-	6,345,632	-	-	-	-
Charges for services	115,848	52,585	-	3,300	-	-
Fines and forfeits	-	-	480	-	-	-
Other receipts	-	648,956	101,037	115,684	42,775	1,735,000
Total receipts	115,848	7,231,264	101,517	118,984	42,775	1,735,000
Disbursements:						
Personal services	-	2,993,807	-	-	46,554	-
Supplies	-	30,418	-	27,417	619	-
Other services and charges	43,484	457,399	-	29,484	1,369	-
Debt service - principal and interest	-	-	-	18,080	-	-
Capital outlay	98,008	3,989,707	81,487	31,461	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	141,492	7,471,331	81,487	106,442	48,542	-
Excess (deficiency) of receipts over disbursements	(25,644)	(240,067)	20,030	12,542	(5,767)	1,735,000
Cash and investments - ending	\$ 2,240	\$ 3,875,202	\$ 584,082	\$ 296,645	\$ 213,694	\$ 5,116,012

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

	Reassessment - 2015	Recorder's Perpetuation	Sheriff's Pensions Trust	Public Defender Supplemental	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 137,116	\$ 506,061	\$ 206,773	\$ 271,661	\$ 861,245	\$ 64,934
Receipts:						
Taxes	866,211	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	74,979	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,632	379,035	306,953	71,518	516,497	86,800
Total receipts	947,822	379,035	306,953	71,518	516,497	86,800
Disbursements:						
Personal services	262,246	93,634	259,591	186,789	-	-
Supplies	4,208	1,024	-	-	-	1,379
Other services and charges	512,531	177,158	25	-	499,739	3,465
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,647
Other disbursements	-	-	-	-	-	-
Total disbursements	778,985	271,816	259,616	186,789	499,739	6,491
Excess (deficiency) of receipts over disbursements	168,837	107,219	47,337	(115,271)	16,758	80,309
Cash and investments - ending	\$ 305,953	\$ 613,280	\$ 254,110	\$ 156,390	\$ 878,003	\$ 145,243

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

	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept. Trust A/C	Unsafe Building	GAL/CASA	Auditor Ineligible Deduction F
Cash and investments - beginning	\$ 176	\$ 2,372,470	\$ 191,182	\$ 3,308	\$ -	\$ 456,135
Receipts:						
Taxes	-	-	-	-	-	280,690
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	36,688	-	82,805	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	671,048	3,409,707	-	-	-	2
Total receipts	671,048	3,409,707	36,688	-	82,805	280,692
Disbursements:						
Personal services	-	-	43,455	-	14,179	18,640
Supplies	-	-	-	-	-	1,937
Other services and charges	666,275	2,771,993	408	-	-	106,270
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,229	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	666,275	2,771,993	45,092	-	14,179	126,847
Excess (deficiency) of receipts over disbursements	4,773	637,714	(8,404)	-	68,626	153,845
Cash and investments - ending	\$ 4,949	\$ 3,010,184	\$ 182,778	\$ 3,308	\$ 68,626	\$ 609,980

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

	County Elected Officials Train	Park & Recreation	County Offender Transportation	Statewide 911	Abandoned Vehicles	Adult Probation Administrative
Cash and investments - beginning	\$ 67,931	\$ 390,904	\$ 28,428	\$ 2,302,907	\$ 17,501	\$ -
Receipts:						
Taxes	-	1,521,329	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	131,687	-	-	-	-
Charges for services	-	22	-	-	-	114,684
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,906	12,106	3,250	1,401,518	2,671	-
Total receipts	20,906	1,665,144	3,250	1,401,518	2,671	114,684
Disbursements:						
Personal services	-	1,238,743	-	448,478	-	80,820
Supplies	-	78,736	-	-	-	-
Other services and charges	5,198	165,734	-	601,577	2,379	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	47,742	-	36,848	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,198	1,530,955	-	1,086,903	2,379	80,820
Excess (deficiency) of receipts over disbursements	15,708	134,189	3,250	314,615	292	33,864
Cash and investments - ending	\$ 83,639	\$ 525,093	\$ 31,678	\$ 2,617,522	\$ 17,793	\$ 33,864

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

	Community Corrections Juvenile	Adult Probation User Fees	Juvenile Probation User Fees	Alternate Dispute Resolution	Elkhart County Sheriff Donatio	Debt Service
Cash and investments - beginning	\$ 73,878	\$ 2,802	\$ 2,051	\$ 31,265	\$ 8,363	\$ 828,594
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	200	-	-	-
Fines and forfeits	-	2,106	-	35	-	-
Other receipts	20,967	637,591	11,853	17,341	44,119	17,848,636
Total receipts	20,967	639,697	12,053	17,376	44,119	17,848,636
Disbursements:						
Personal services	3,854	515,265	9,743	-	-	-
Supplies	100	52,313	552	-	4,457	-
Other services and charges	42,397	94,032	900	14,871	858	147,061
Debt service - principal and interest	-	-	-	-	-	5,826,593
Capital outlay	-	-	-	-	15,137	-
Other disbursements	-	-	-	-	-	11,845,000
Total disbursements	46,351	661,610	11,195	14,871	20,452	17,818,654
Excess (deficiency) of receipts over disbursements	(25,384)	(21,913)	858	2,505	23,667	29,982
Cash and investments - ending	\$ 48,494	\$ (19,111)	\$ 2,909	\$ 33,770	\$ 32,030	\$ 858,576

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

	Self Insurance - Group Insuran	2017 Corrections Complex Bond	Payroll Clearing	Settlement	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ 4,032,059	\$ -	\$ -	\$ (4,636)	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	12,053	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	14,012,785	11,845,000	11,926,416	219,770,394	621,429	4,564,792
Total receipts	14,012,785	11,845,000	11,926,416	219,770,394	633,482	4,564,792
Disbursements:						
Personal services	28,019	-	11,926,416	-	-	-
Supplies	2,706	-	-	-	-	-
Other services and charges	13,782,814	-	-	219,765,758	631,958	4,564,792
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	205,175	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	13,813,539	205,175	11,926,416	219,765,758	631,958	4,564,792
Excess (deficiency) of receipts over disbursements	199,246	11,639,825	-	4,636	1,524	-
Cash and investments - ending	\$ 4,231,305	\$ 11,639,825	\$ -	\$ -	\$ 1,524	\$ -

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

	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax	LOIT PTRC	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ 4,408	\$ -	\$ -	\$ 343,585	\$ 71,190
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,232,056	2,331	310,360	1,276,654	6,714,518	406,960
Total receipts	1,232,056	2,331	310,360	1,276,654	6,714,518	406,960
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,232,056	3,776	310,360	1,276,654	6,714,518	414,056
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	342,112	-
Total disbursements	1,232,056	3,776	310,360	1,276,654	7,056,630	414,056
Excess (deficiency) of receipts over disbursements	-	(1,445)	-	-	(342,112)	(7,096)
Cash and investments - ending	\$ -	\$ 2,963	\$ -	\$ -	\$ 1,473	\$ 64,094

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

	Infractions Judgements	Special Death Benefit	Coroners Training & Con't Educ	DLGF Homestead Property Databa	Child Restraint Violations Fin	Inheritance Tax
Cash and investments - beginning	\$ 22,288	\$ 1,670	\$ 2,076	\$ 71	\$ 125	\$ 16,408
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	324,450	21,530	23,042	145	2,388	930
Total receipts	324,450	21,530	23,042	145	2,388	930
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	309,468	21,480	22,686	181	2,263	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	309,468	21,480	22,686	181	2,263	-
Excess (deficiency) of receipts over disbursements	14,982	50	356	(36)	125	930
Cash and investments - ending	\$ 37,270	\$ 1,720	\$ 2,432	\$ 35	\$ 250	\$ 17,338

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

	Education Plate Fees Agency	Riverboat Wager Tax Rev Distri	Settlement-Court Fees Distribu	93.563 - County Gener	Incentive 93.563 Prosecutor IV-D Incentiv	93.563 Clerk IV-D Incentive Pos
Cash and investments - beginning	\$ 300	\$ -	\$ -	\$ 87,634	\$ 433,341	\$ 192,107
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	2,682	-	112,257	168,897	112,257
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,700	1,167,642	38,245	-	-	-
Total receipts	2,700	1,170,324	38,245	112,257	168,897	112,257
Disbursements:						
Personal services	-	-	-	135	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,000	1,170,324	35,319	103,025	141,727	79,414
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,000	1,170,324	35,319	103,160	141,727	79,414
Excess (deficiency) of receipts over disbursements	(300)	-	2,926	9,097	27,170	32,843
Cash and investments - ending	\$ -	\$ -	\$ 2,926	\$ 96,731	\$ 460,511	\$ 224,950

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

	Lunch with a Cop	2015 Bond Capital Fund	2015 Bond Fund	2015 Reserve Fund	LIT- SPECIAL PURPOSE	LOIT Special Distribution
Cash and investments - beginning	\$ 235	\$ 1,355,246	\$ -	\$ 7,703,056	\$ -	\$ 5,806,054
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	196	-	143,113	-	13,713,400	-
Total receipts	196	-	143,113	-	13,713,400	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	310,265	-
Other services and charges	196	610,450	850	-	4,404,948	-
Debt service - principal and interest	-	-	142,263	-	-	-
Capital outlay	-	-	-	-	366,255	2,380,017
Other disbursements	-	-	-	-	5,976,594	-
Total disbursements	196	610,450	143,113	-	11,058,062	2,380,017
Excess (deficiency) of receipts over disbursements	-	(610,450)	-	-	2,655,338	(2,380,017)
Cash and investments - ending	\$ 235	\$ 744,796	\$ -	\$ 7,703,056	\$ 2,655,338	\$ 3,426,037

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

	Law Enforcement Cont Ed Parks	Law enforcement Cont Ed Sherif	Jury Pay	Infraction Deferral Program	Special Projects (Pros Atty)	Pretrial Diversion
Cash and investments - beginning	\$ 467	\$ 61,250	\$ 21,466	\$ 25,900	\$ 99,476	\$ 1,984
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	30,155	14,470	250,097	244,103	62,273
Total receipts	-	30,155	14,470	250,097	244,103	62,273
Disbursements:						
Personal services	-	-	-	-	169,779	-
Supplies	-	-	-	-	21,334	-
Other services and charges	-	3,957	-	238,063	63,820	52,826
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	3,957	-	238,063	254,933	52,826
Excess (deficiency) of receipts over disbursements	-	26,198	14,470	12,034	(10,830)	9,447
Cash and investments - ending	\$ 467	\$ 87,448	\$ 35,936	\$ 37,934	\$ 88,646	\$ 11,431

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

	TIF Capital Projects	TIF Capital Proj	Millersburg II TIF	Northwest Gate TIF	South Benton TIF	Western Gateway TIF
Cash and investments - beginning	\$ (12,802)	\$ -	\$ 45,652	\$ 622,988	\$ 110,568	\$ 50,858
Receipts:						
Taxes	1,449,229	-	67,358	290,520	54,305	50,068
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,118,058	2,554,485	-	-	-	-
Total receipts	2,567,287	2,554,485	67,358	290,520	54,305	50,068
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	78,116	50,500	123,611	86,661
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	140	-	-
Other disbursements	2,554,485	2,554,485	-	-	-	-
Total disbursements	2,554,485	2,554,485	78,116	50,640	123,611	86,661
Excess (deficiency) of receipts over disbursements	12,802	-	(10,758)	239,880	(69,306)	(36,593)
Cash and investments - ending	\$ -	\$ -	\$ 34,894	\$ 862,868	\$ 41,262	\$ 14,265

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

	Middlebury's Agriculture TIF	Middlebury Southeast TIF	Middlebury East TIF	CR 6 & CR17 Improvement TIF	North Baugo TIF	Wakarusa-Harrison SR19 TIF
Cash and investments - beginning	\$ 223,252	\$ 821,446	\$ 629,056	\$ 5,281,364	\$ 6,908	\$ 248,213
Receipts:						
Taxes	42,447	316,566	585,758	1,067,066	12,714	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,353	1,523,720	-	-
Total receipts	42,447	316,566	587,111	2,590,786	12,714	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	58,847	34,900	544,149	313,186	13,059	248,213
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	8,270	227,990	115,084	826,983	-	-
Other disbursements	-	-	-	143,113	-	-
Total disbursements	67,117	262,890	659,233	1,283,282	13,059	248,213
Excess (deficiency) of receipts over disbursements	(24,670)	53,676	(72,122)	1,307,504	(345)	(248,213)
Cash and investments - ending	\$ 198,582	\$ 875,122	\$ 556,934	\$ 6,588,868	\$ 6,563	\$ -

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

	SR 13 Interchange TIF	Love's Project	Self Insurance - Workers Compe	Self Insurance - Employee Bene	Self Insurance - Property & Li	Road Maint & Construction
Cash and investments - beginning	\$ 50,774	\$ -	\$ 355,703	\$ -	\$ 605,193	\$ 1,138,311
Receipts:						
Taxes	88,134	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	3,075,834
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,143,000	238,937	1,413	1,032,041	4,636
Total receipts	<u>88,134</u>	<u>2,143,000</u>	<u>238,937</u>	<u>1,413</u>	<u>1,032,041</u>	<u>3,080,470</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,372,263
Other services and charges	2,500	110,000	343,281	-	1,284,400	-
Debt service - principal and interest	-	43,463	-	-	-	-
Capital outlay	-	-	-	-	-	1,304,075
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>2,500</u>	<u>153,463</u>	<u>343,281</u>	<u>-</u>	<u>1,284,400</u>	<u>2,676,338</u>
Excess (deficiency) of receipts over disbursements	<u>85,634</u>	<u>1,989,537</u>	<u>(104,344)</u>	<u>1,413</u>	<u>(252,359)</u>	<u>404,132</u>
Cash and investments - ending	<u>\$ 136,408</u>	<u>\$ 1,989,537</u>	<u>\$ 251,359</u>	<u>\$ 1,413</u>	<u>\$ 352,834</u>	<u>\$ 1,542,443</u>

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

	Tax Billing System (GUTS)	Law Enforcement Continuing	Certificate Sales Surplus	Park & Recreation Donations	Court House War Memorial Donat	Redevelopment Commission
Cash and investments - beginning	\$ 14,231	\$ 147,427	\$ 90,299	\$ 173,333	\$ 1,983	\$ 2,511
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	23,650	2,158	205,617	1,252	-
Total receipts	-	23,650	2,158	205,617	1,252	-
Disbursements:						
Personal services	-	-	-	8,999	-	-
Supplies	-	-	-	-	-	300
Other services and charges	-	28,286	758	10,685	1,618	617
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	31,456	-	-
Other disbursements	-	-	-	-	-	300
Total disbursements	-	28,286	758	51,140	1,618	1,217
Excess (deficiency) of receipts over disbursements	-	(4,636)	1,400	154,477	(366)	(1,217)
Cash and investments - ending	\$ 14,231	\$ 142,791	\$ 91,699	\$ 327,810	\$ 1,617	\$ 1,294

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

	County Seizure of Assets	CTP - Community Corrections	Commissioners Certificate Rede	H. O. M. E. Consortium	Social Norming Grant	Juv Detention Alternative Init
Cash and investments - beginning	\$ 1,195,078	\$ 217,698	\$ 9,582	\$ 171	\$ 93,441	\$ 12,380
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	27,765	39,444
Charges for services	-	-	-	-	-	-
Fines and forfeits	102,616	8,460	-	-	-	-
Other receipts	7,860	209,884	-	-	-	-
Total receipts	110,476	218,344	-	-	27,765	39,444
Disbursements:						
Personal services	-	63,706	-	-	-	32,108
Supplies	7,926	16,651	-	-	15,354	601
Other services and charges	487,835	30,170	-	-	46,262	16,508
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	99,507	18,531	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	595,268	129,058	-	-	61,616	49,217
Excess (deficiency) of receipts over disbursements	(484,792)	89,286	-	-	(33,851)	(9,773)
Cash and investments - ending	\$ 710,286	\$ 306,984	\$ 9,582	\$ 171	\$ 59,590	\$ 2,607

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

	FACT / Drug Free Fund	Horn Ditch Project 2 Phase	School Lunch Program	Elkhart County Food Council	Mobile Command Center	Settlement-License Excise Tax
Cash and investments - beginning	\$ 5,567	\$ 133,482	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,726	-	30,788	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	3,470	3,668	19,720,484
Total receipts	1,726	-	30,788	3,470	3,668	19,720,484
Disbursements:						
Personal services	1,907	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	24,253	2,866	-	19,720,484
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	21,524	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,907	21,524	24,253	2,866	-	19,720,484
Excess (deficiency) of receipts over disbursements	(181)	(21,524)	6,535	604	3,668	-
Cash and investments - ending	\$ 5,386	\$ 111,958	\$ 6,535	\$ 604	\$ 3,668	\$ -

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

	Settlement-Economic Improvement	Settlement-New Paris Sew Conse	LOC INCOME TAX-PROP TAX RELIEF	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	LIT ECONOMIC DEVELOPMENT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	93,495	418,738	13,035,262	45,890,616	11,716,753	12,449,885
Total receipts	93,495	418,738	13,035,262	45,890,616	11,716,753	12,449,885
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	93,495	418,738	12,358,091	45,890,616	11,716,753	12,449,885
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	93,495	418,738	12,358,091	45,890,616	11,716,753	12,449,885
Excess (deficiency) of receipts over disbursements	-	-	677,171	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 677,171	\$ -	\$ -	\$ -

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

	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	\$ (61,135)	\$ (5,976)	\$ 181,175	\$ 34,030	\$ 1,712	\$ (33,176)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,102,143	83,610	1,239	25,731	-	61,018
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,072	-	-	-	-	-
Total receipts	1,103,215	83,610	1,239	25,731	-	61,018
Disbursements:						
Personal services	1,008,715	87,548	-	20,000	-	-
Supplies	28,422	-	-	-	-	958
Other services and charges	60,521	682	2,584	-	-	23
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	5,756	-	-	-	-	21,974
Other disbursements	-	-	-	-	-	-
Total disbursements	1,103,414	88,230	2,584	20,000	-	22,955
Excess (deficiency) of receipts over disbursements	(199)	(4,620)	(1,345)	5,731	-	38,063
Cash and investments - ending	\$ (61,334)	\$ (10,596)	\$ 179,830	\$ 39,761	\$ 1,712	\$ 4,887

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

	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
Cash and investments - beginning	\$ 5,532	\$ 114	\$ -	\$ (1,778)	\$ 61	\$ 21
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	74,649	-	3,000	39,351	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>74,649</u>	<u>-</u>	<u>3,000</u>	<u>39,351</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	26,326	-	-	-	-	-
Supplies	-	-	2,370	3,058	-	-
Other services and charges	38,148	-	630	12,103	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	8,458	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>64,474</u>	<u>-</u>	<u>3,000</u>	<u>23,619</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>10,175</u>	<u>-</u>	<u>-</u>	<u>15,732</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 15,707</u>	<u>\$ 114</u>	<u>\$ -</u>	<u>\$ 13,954</u>	<u>\$ 61</u>	<u>\$ 21</u>

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

	93.586 Court Improvement Grant	93.889 Medical Reserve Corps	93.940 H. I. V. Grant	93.994 Maternal & Child Health	97.042 Emergency Mgt Performan	16.548 Juvenile Detention Alte
Cash and investments - beginning	\$ 5,764	\$ 13,564	\$ 4,526	\$ 404,913	\$ -	\$ 802
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,238	-	-	38,790	3,214	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,050	-	-	426,991	-	-
Total receipts	12,288	-	-	465,781	3,214	-
Disbursements:						
Personal services	-	-	-	346,488	-	-
Supplies	399	-	1,047	43,831	2,279	-
Other services and charges	12,074	64	739	126,963	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	2,738	2,699	935	-
Other disbursements	-	-	-	-	-	-
Total disbursements	12,473	64	4,524	519,981	3,214	-
Excess (deficiency) of receipts over disbursements	(185)	(64)	(4,524)	(54,200)	-	-
Cash and investments - ending	\$ 5,579	\$ 13,500	\$ 2	\$ 350,713	\$ -	\$ 802

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

	DUI Task Force	93.074 Ebola Grant	16.523 2012 Juvenile Account	93.074 Zika Preparedness	93.104 SAMSHA System of Care	97.042 2016 EMPG Competitive G
Cash and investments - beginning	\$ 247	\$ 36,086	\$ (42,102)	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	26,705	-	91,656	2,989	469,490	8,340
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>26,705</u>	<u>-</u>	<u>91,656</u>	<u>2,989</u>	<u>469,490</u>	<u>8,340</u>
Disbursements:						
Personal services	8,735	-	-	-	-	-
Supplies	-	-	9,975	2,653	30,063	6,340
Other services and charges	12,924	-	45,370	-	439,426	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	336	-	2,000
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>21,659</u>	<u>-</u>	<u>55,345</u>	<u>2,989</u>	<u>469,489</u>	<u>8,340</u>
Excess (deficiency) of receipts over disbursements	<u>5,046</u>	<u>-</u>	<u>36,311</u>	<u>-</u>	<u>1</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,293</u>	<u>\$ 36,086</u>	<u>\$ (5,791)</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>

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

	State Grant-Indiana Tobacco Pr	State Grant-LARE Grant	Local Grant-Digital Dental Equ	Jail Program Enhancement	Blight Elimination Program	STAR Grant
Cash and investments - beginning	\$ (7,890)	\$ 175	\$ 4,651	\$ 29	\$ (68,518)	\$ 26,184
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	103,338	-	4,000	1,750	494,742	21,600
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>103,338</u>	<u>-</u>	<u>4,000</u>	<u>1,750</u>	<u>494,742</u>	<u>21,600</u>
Disbursements:						
Personal services	97,051	-	-	-	-	21,879
Supplies	3,962	-	68	757	-	1,598
Other services and charges	10,075	-	-	794	576,938	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	8,583	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>111,088</u>	<u>-</u>	<u>8,651</u>	<u>1,551</u>	<u>576,938</u>	<u>23,477</u>
Excess (deficiency) of receipts over disbursements	<u>(7,750)</u>	<u>-</u>	<u>(4,651)</u>	<u>199</u>	<u>(82,196)</u>	<u>(1,877)</u>
Cash and investments - ending	<u>\$ (15,640)</u>	<u>\$ 175</u>	<u>\$ -</u>	<u>\$ 228</u>	<u>\$ (150,714)</u>	<u>\$ 24,307</u>

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

	Juvenile CC Grant	Drug Prosecution Grant	Local Grant- Healthy Babies	Traffic Safety Partnership	St Grant Jail Treatment HEA	St Grant Probation HEA
Cash and investments - beginning	\$ -	\$ -	\$ 46,953	\$ 126	\$ 69,357	\$ 22,164
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	151,802	10,000	71,751	-	150,081	132,813
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>151,802</u>	<u>10,000</u>	<u>71,751</u>	<u>-</u>	<u>150,081</u>	<u>132,813</u>
Disbursements:						
Personal services	124,950	-	57,877	-	54,647	141,820
Supplies	610	-	-	-	-	4,000
Other services and charges	-	-	3,378	-	81,168	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	10,000	-	-	54,215	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>125,560</u>	<u>10,000</u>	<u>61,255</u>	<u>-</u>	<u>190,030</u>	<u>145,820</u>
Excess (deficiency) of receipts over disbursements	<u>26,242</u>	<u>-</u>	<u>10,496</u>	<u>-</u>	<u>(39,949)</u>	<u>(13,007)</u>
Cash and investments - ending	<u>\$ 26,242</u>	<u>\$ -</u>	<u>\$ 57,449</u>	<u>\$ 126</u>	<u>\$ 29,408</u>	<u>\$ 9,157</u>

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

	Summer Impaired Driving Enforc	St Grant CBR Pilot Project	St Grant 2017 Ed Bryne JAG Gra	Comm Crossings State Match	Grand Design Development Proj	Local Grant: Baby Boxes
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	1,000,000	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	140	7,626	198,149	-	250,000	13,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>140</u>	<u>7,626</u>	<u>198,149</u>	<u>1,000,000</u>	<u>250,000</u>	<u>13,000</u>
Disbursements:						
Personal services	-	1,978	-	-	-	-
Supplies	-	-	-	-	-	4,507
Other services and charges	-	-	-	-	250,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	198,149	1,000,000	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>1,978</u>	<u>198,149</u>	<u>1,000,000</u>	<u>250,000</u>	<u>4,507</u>
Excess (deficiency) of receipts over disbursements	<u>140</u>	<u>5,648</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,493</u>
Cash and investments - ending	<u>\$ 140</u>	<u>\$ 5,648</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,493</u>

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

	Solid Waste Disposal Fees	Solid Waste Closure Costs	Environmental/Special Projects	Solid Waste Capital Reserve	Storm Water Mgmt Operating	Totals
Cash and investments - beginning	\$ 16,302,922	\$ 5,191,883	\$ 410,187	\$ 1,807,034	\$ 5,701,357	\$ 138,047,910
Receipts:						
Taxes	-	-	-	-	-	63,610,344
Licenses and permits	-	-	-	-	-	491,986
Intergovernmental receipts	-	-	-	-	-	31,870,655
Charges for services	-	-	97,720	-	-	9,106,587
Fines and forfeits	-	-	-	-	-	22,011,880
Other receipts	5,191,090	85,769	-	171,538	2,658,939	460,850,756
Total receipts	5,191,090	85,769	97,720	171,538	2,658,939	587,942,208
Disbursements:						
Personal services	982,696	-	-	-	-	67,608,720
Supplies	258,411	-	-	-	-	4,281,821
Other services and charges	1,025,815	-	-	-	-	413,332,964
Debt service - principal and interest	-	-	-	-	-	13,265,598
Capital outlay	68,424	-	18,928	327,429	-	22,406,306
Other disbursements	257,308	-	-	-	3,047,457	41,918,177
Total disbursements	2,592,654	-	18,928	327,429	3,047,457	562,813,586
Excess (deficiency) of receipts over disbursements	2,598,436	85,769	78,792	(155,891)	(388,518)	25,128,622
Cash and investments - ending	\$ 18,901,358	\$ 5,277,652	\$ 488,979	\$ 1,651,143	\$ 5,312,839	\$ 163,176,532

ELKHART COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Landfill	\$ -	\$ 446,681
Stormwater Utility	-	108,489
Totals	<u>\$ -</u>	<u>\$ 555,170</u>

ELKHART COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2017

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
Elkhart County Building Corporation	2006 Correctional Complex Building (\$9 900 000)	231,446	6/1/2006	6/1/2023
Elkhart County Building Corporation	2007 Correctional Complex Building (\$8 565 000)	36,957	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
Enterprise Fleet Management	2017 GMC Sierra 1500 3GTU2LEH0HG494119	5,275	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 GMC Sierra 1500 3GTU2LEH4HG492552	5,275	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 GMC Sierra 1500 3GTU2LEH9HG494121	5,275	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 RAM 2500 3C6UR5HJXH771873	5,282	8/21/2017	8/21/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GD6HUE75473	3,603	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GD8HUE75474	3,603	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GDXHUE75475	3,603	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GD1HUE75476	3,603	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GD3HUE75477	3,603	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GD5HUE75478	3,603	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GD7HUE75479	3,603	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GD3HUE75480	3,603	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GD9HUE75483	3,603	8/16/2017	8/16/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GD5HUE75481	3,603	7/31/2017	7/31/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GD7HUE75482	3,603	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 Ford Focus 1FADP3E27HL319873	2,253	8/16/2017	8/16/2022
Enterprise Fleet Management	2017 Ford Focus 1FADP3E29HL319874	2,253	8/16/2017	8/16/2022
Enterprise Fleet Management	2017 Ford Focus 1FADP3E20HL319875	2,253	8/16/2017	8/16/2022
Enterprise Fleet Management	2017 Ford Focus 1FADP3E20HL319876	2,253	9/27/2017	9/27/2022
Enterprise Fleet Management	2018 Ford Fusion 3FA6P0G74JR125468	2,782	10/1/2017	10/1/2022
Enterprise Fleet Management	2018 Ford Fusion 3FA6P0G72JR125467	2,782	9/27/2017	9/27/2022
Enterprise Fleet Management	2018 Ford Fusion 3FA6P0G70JR125466	2,782	9/27/2017	9/27/2022
Enterprise Fleet Management	2018 Ford Fusion 3FA6P0G79JR125465	2,782	9/27/2017	9/27/2022
Ford Motor Credit LLC	2017 Ford Explorer 1FM5K8D85HG38197	10,497	8/10/2017	8/10/2020
Great America Financial Services	Savin 4504EX	2,503	8/21/2017	8/21/2022
Lenovo Financial Services	ThinkPad T560 (4)	1,713	3/15/2017	1/15/2020
Motorola Solutions Credit Company LLC	APX8000 Portable Radios (70)	1	10/15/2017	10/15/2018
Pitney Bowes Inc	SendPro P Series	918	6/22/2017	6/22/2021
Ricoh USA Inc	C5100S	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 MP C2503	2,385	8/14/2016	8/14/2021
US Bank Equipment Finance	Lanier MPC 2004 LS	1,266	3/30/2017	3/30/2022
US Bank Equipment Finance	Lanier MP 3055 SP	1,905	4/21/2017	4/21/2022
Total governmental activities		<u>760,682</u>		
Total of annual lease payments		<u>\$ 760,682</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	Huntington National Bank - Correctional Complex (\$12 335 000)		\$ 11,210,000	\$ 4,432,477
General obligation bonds	Redevelopment District Taxable Bonds Series 2015 (Northeast Corridor TIF) (\$1 675 000)		1,580,000	146,025
General obligation bonds	Regions Bank - Correctional Complex (\$23 045 000)		18,665,000	805,375
General obligation bonds	Regions Bank - Corrections Complex Series 2017		12,000,000	1,025,919
Notes and loans payable	Elkhart County Major Moves (\$19 000 000)		7,406,988	1,500,000
Notes and loans payable	Elkhart County Major Moves Combined		<u>8,948,808</u>	<u>800,000</u>
Total governmental activities			<u>59,810,796</u>	<u>8,709,796</u>
Totals			<u>\$ 59,810,796</u>	<u>\$ 8,709,796</u>

ELKHART COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2017

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 889,041
Infrastructure	512,719,512
Buildings	126,449,820
Improvements other than buildings	4,585,226
Machinery, equipment, and vehicles	15,687,637
Books and other	<u>7,865,325</u>
Total governmental activities	<u>668,196,561</u>
Landfill:	
Land	1,134,214
Buildings	2,040,739
Improvements other than buildings	84,396
Machinery, equipment, and vehicles	5,363,683
Books and other	<u>50,163</u>
Total Landfill	<u>8,673,195</u>
Total capital assets	<u>\$ 676,869,756</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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, 2017. 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, 2017.

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 2017-003, 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, 2017

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Child Nutrition Cluster					
School Breakfast Program School Breakfast Program 4925	Indiana Department of Education	10.553	2017	\$ -	\$ 11,085
National School Lunch Program School Lunch Program 4925	Indiana State Department of Health	10.555	2017	-	19,703
Total - Child Nutrition Cluster				-	30,788
WIC Special Supplemental Nutrition Program for Women, Infants, and Children					
W.I.C. 8102 - FY 2016	Indiana State Department of Health	10.557	40010557WPCG016	-	28,141
W.I.C. 8101 - FY 2017			40010557WICAD17	-	984,832
W.I.C. 8102 - FY 2017			40010557WPCG017	-	45,406
W.I.C. 8102 - FY 2018			40010557WPCG018	-	10,063
W.I.C. 8101 - FY 2018			40010557WICAD18	-	117,311
Total - WIC Special Supplemental Nutrition Program for Women, Infants, and Children				-	1,185,753
Total - Department of Agriculture				-	1,216,541
<u>Department of Justice</u>					
Edward Byrne Memorial Justice Assistance Grant Program					
Ed Byrne Justice Assistance 8112 2017 Ed Byrne JAG Grant 9129	Direct Grant Indiana Criminal Justice Institute	16.738	2016-DJ-BX-0512 D-3-17-11605	-	61,018 198,149
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	259,167
Juvenile Accountability Block Grants 2012 Juvenile Accountability 8148	Indiana Criminal Justice Institute	16.523	D3-17-11753	-	91,656
Crime Victim Assistance V.O.C.A Grant 1000-159	Indiana Criminal Justice Institute	16.575	D3-17-11427	-	113,091
Victim Against Women Formula Grants S.T.O.P 8108	Indiana Criminal Justice Institute	16.588	D3-16-10494	-	25,731
Equitable Sharing Program County Seizure of Assets 4912	Direct Grant	16.922	5043	410,037	569,519
Total - Department of Justice				410,037	1,059,164
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction					
Cumulative Bridge 1135	Indiana Department of Transportation	20.205	Des 0800725	-	7,307
CEDIT County Share 1112			Des 1005941	-	186
CEDIT County Share 1112			Des 1005994	-	7,227
Cumulative Bridge 1135			Des 1173077	-	3,406
Cumulative Bridge 1135			Des 1382102	-	70,522
Cumulative Bridge 1135			Des 1400841	-	17,467
CEDIT County Share 1112			Des 1401749	-	25,780
Traffic Signal Performance Measure Implementation			Des 1600249	-	143,450
Total - Highway Planning and Construction				-	275,345
Total - Highway Planning and Construction Cluster				-	275,345
Highway Safety Cluster					
State and Community Highway Safety Highway Safety Program - Operation Pull Over 8113	Indiana Criminal Justice Institute	20.600	D3-17-11071	-	74,649
Alcohol Impaired Driving Countermeasures Incentive Grants I Highway Safety Program - DUI Taskforce 8141	Indiana Criminal Justice Institute	20.601	5843	-	26,705
Total - Highway Safety Cluster				-	101,354

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

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
Interagency Hazardous Materials Public Sector Training and Planning Grants Emergency Planning Right to Know 1152	Indiana Department of Homeland Security	20.703	HM-HMP-0548-16-01-00	-	25,000
Total - Department of Transportation				-	401,699
<u>Environmental Protection Agency</u>					
State Indoor Radon Grants State Indoor Radon Gas 8116-980	Indiana State Department of Health	66.032	14550	-	3,000
Total - Environmental Protection Agency				-	3,000
<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 8119-981 Public Health Preparedness Zika Preparedness 8150	Indiana State Department of Health	93.074	13854 16070 16788	- - -	27,665 11,686 2,989
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	42,340
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) SAMSHA System of Care	Direct Grant	93.104	1H79SM063404-01	-	469,490
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 Title IV-D Reimbursements Clerk 1000-101 County IV-D Incentive 8895 Prosecutor IV-D Incentive 8897	Indiana Department of Child Services	93.563	2017 1704INCSES 1704INCSES 1704INCSES 1704INCSES 1704INCSES 1704INCSES	- - - - - -	271,979 1,093,444 165,178 79,414 136,086 103,159 141,727
Total - Child Support Enforcement				-	1,990,987
State Court Improvement Program Court Improvement Grant 8122	Supreme Court of Indiana	93.586	CIP-Elkhart-2016B	-	3,238
National Bioterrorism Hospital Preparedness Program Medical Reserve Corp 8123	Indiana State Department of Health	93.889	MRC 15-0006	-	65
Maternal and Child Health Services Block Grant to the States Maternal & Child Health Grant 8127-615 Maternal & Child Health Grant 8127-611 Maternal & Child Health Grant 8127-311	Indiana State Department of Health	93.994	14450 14450 14450	- - -	35,126 3,543 121
Total - Maternal and Child Health Services Block Grant to the States				-	38,790
Total - Department of Health and Human Services				-	2,544,910
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants Emergency Management Salary Reimbursement 1000-137 EMPG Competitive Grant 8153 2016 Emergency Management Grant 8128	Indiana Department of Homeland Security	97.042	27102 17965 22505	- - -	65,009 8,340 3,214
Total - Emergency Management Performance Grants				-	76,563
Total - Department of Homeland Security				-	76,563
Total federal awards expended				\$ 410,037	\$ 5,301,877

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, 2017. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

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

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

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

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 2017-001

Subject: Financial Transactions and Reporting
Audit Finding: Material Weakness

Repeat Finding

This is a repeat of Finding 2016-001 related to receipts and disbursements from the immediately prior audit.

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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.

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.

Financial Close and Reporting/Cash and Investments

There was no oversight or review in the County Auditor's office to ensure adjustments made to the ledger were properly posted and communicated to the County Treasurer's office. As a result, the year-end bank reconciliation prepared by the County Treasurer did not balance to the financial statement by an immaterial amount.

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. . . ."

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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, fringe benefit disbursements, and financial close and reporting/cash and investments.

Views of Responsible Officials

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

FINDING 2017-002

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

Condition

The County had not established effective internal controls to prevent, or detect and correct, errors in the financial information entered into the Indiana Gateway for Government Units financial reporting system, which was the source of the Schedule of Expenditures of Federal Awards (SEFA).

Context

The SEFA contained the following errors:

1. Two state grants were incorrectly included, resulting in an overstatement of expenditures in the amount of \$1,328,489.
2. The Department of Agriculture grants were understated by \$80,217.
3. The Department of Justice grants were understated by \$199,335.
4. The Department of Transportation grants were overstated by \$14,240.
5. The Department of Health and Human Services grants were overstated by \$32,953.

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

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

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

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

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

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

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

2 CFR 200.510(b) states:

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

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

Cause

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

Effect

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

Recommendation

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

Views of Responsible Officials

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

Section III - Federal Award Findings and Questioned Costs

FINDING 2017-003

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): 40010557WPCG016,
40010557WICAD17,
40010557WPCG017,
40010557WPCG018,
40010557WICAD18

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

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Repeat Finding

This is a repeat of Finding 2016-002 from the immediately prior audit.

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 benefit 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

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.

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.

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to establish an effective internal control system placed the County at risk of noncompliance 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.

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AUDITEE-PREPARED DOCUMENTS

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

Elkhart County Auditor's Office

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-001

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

Status of Audit Finding:

This finding was not corrected as of the most recent audit. The finding was communicated to us during the most recent audit which was completed in December 2018, the same time the 2017 audit was completed, and as of December 10, 2018 we have implemented controls over payroll benefits and receipts.

Pauline E. Graff
(Signature)

Auditor
(Title)

12-13-18
(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).)



Administration

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

elkhartcountyhealth.org

Elkhart County Health Department

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-002

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action: Concetta Sanfilippo
Contact Phone Number: 574-523-2101

Status of Audit Finding:

This finding was not corrected as of the most recent audit. The finding was communicated to us during the most recent audit which was completed in December 2018, the same time the 2017 audit was completed as of December 14, 2018 we have implemented controls over all items including in Finding 2016-002

(Signature)

Concetta Sanfilippo
(Title)

12-17-18
(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).)

Striving to improve the lives and health of our community



Public Health
Prevent. Promote. Protect.

Elkhart County Auditor's Office

CORRECTIVE ACTION PLAN

FINDING 2017-001

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: New processes have been implemented to include benefits with payroll to the Commissioners for approval as well as a double check process for entering and checking the quietus as to fund and amount of receipt. Adjustments will be entered and double checked by another employee and initial the changes.

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

FINDING 2017-002

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: We will be implementing a new system to log grant payments from the EFT transmittals as well as cross checking the Chart of Account Fund numbers with the SEFA number to ensure all is being reported properly.

Anticipated Completion Date: Process will start immediately and be ready for the 2018 Annual Report


(Signature)


(Title)


(Date)



Administration

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

elkhartcountyhealth.org

Elkhart County Health Department

CORRECTIVE ACTION PLAN

FINDING 2017-003

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 preparation of the 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

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

Anticipated Completion Date: The process will start immediately.

Concetta Sanfilippo
(Signature)

Manager of Administration
(Title)

12-17-2018
(Date)

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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/>.