

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
ST. JOSEPH COUNTY, INDIANA
January 1, 2018 to December 31, 2018



FILED
07/11/2019

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-12
Notes to Financial Statement	13-18
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-54
Schedule of Payables and Receivables	55
Schedule of Leases and Debt	56
Schedule of Capital Assets.....	57
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for the Major Federal Program and on Internal Control over Compliance	60-61
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	64
Notes to Schedule of Expenditures of Federal Awards	65
Schedule of Findings and Questioned Costs	66-70
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings.....	72
Corrective Action Plan	73-74
Other Reports.....	75

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Michael J. Hamann	01-01-15 to 12-31-22
County Treasurer	Michael J. Kruk	01-01-17 to 12-31-20
Clerk of the Circuit Court	Terri J. Rethlake Rita L. Glenn	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Michael D. Grzegorek William Redman	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Mary B. Wisniewski	01-01-17 to 12-31-20
President of the Board of County Commissioners	Andrew T. Kostielney	01-01-18 to 12-31-19
President of the County Council	Rafael Morton	01-01-18 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF ST. JOSEPH COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of St. Joseph County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, 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, 2018.

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, 2018, 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 May 28, 2019, 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

May 28, 2019



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF ST. JOSEPH COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of St. Joseph County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement, and have issued our report thereon dated May 28, 2019, 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 2018-001 and 2018-002, 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 2018-002.

St. Joseph 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

May 28, 2019

(This page intentionally left blank.)

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

ST. JOSEPH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
County General	\$ 18,629,821	\$ 75,950,978	\$ 78,061,039	\$ 16,519,760
Accident Reports Sheriff	106,012	31,506	8,627	128,891
Public Housing Authority	28,180	-	-	28,180
Tax Sale Clearing	2,153	7,246,114	7,245,658	2,609
LIT Economic Dev.-County Share	6,286,108	13,558,849	11,624,338	8,220,619
City/Town Court Cost	356,577	49,485	-	406,062
Clerks Record Perpetuation	440,959	194,567	105,447	530,079
Community Based Corrections	173,430	-	173,430	-
Animal License Fee (Dog Tax)	35,366	-	-	35,366
County Disclosure Fees	238,808	30,220	124,312	144,716
Cumulative Bridge	1,030,703	973,475	686,170	1,318,008
Cum Capital Devlpmt Fund	1,090,354	1,506,014	1,515,937	1,080,431
County Drug Free Fund	74,269	58,690	74,268	58,691
Local Emergency Planning Fund	16,842	12,649	6,265	23,226
St Joseph Co. Em.Tel.Sys.Fund	56,491	-	56,491	-
Enhanced Access Fee (1154 & 1155)	385,114	95,207	4,353	475,968
Firearms Training & Police Ed.	265,962	40,140	86,484	219,618
General Drain Impr	164,212	224,502	200,589	188,125
County Health	1,431,706	2,908,111	2,356,096	1,983,721
SJC Ident. Security Protection	66,794	34,059	-	100,853
Excess Levy Fund	79,505	1,182	-	80,687
Local Roads & Streets	702,048	3,345,202	2,486,631	1,560,619
LIT Public Safety-County Share	1,260,684	6,083,899	7,035,454	309,129
Major Cumulative Bridge	413,053	1,587,985	1,202,733	798,305
Local Major Moves Const. Fund	311,887	388,390	504,240	196,037
Misdemeanant Non-Reverting Fnd	177,919	177,919	139,004	216,834
County Highway	1,751,619	8,749,215	8,822,208	1,678,626
Omitted Property Audits (TMA)	-	109,705	11,985	97,720
Park & Recr Capital	82,245	24,495	-	106,740
Park & Recr Non Reverting	453,330	321,031	235,736	538,625
Plat Book Maint. Fund	258,883	57,605	63,710	252,778
County Rainy Day Fund	6,443,120	-	-	6,443,120
2017 Cum Reassessment	1,677,749	951,470	912,576	1,716,643
Recorder Perpetuation	1,055,431	441,933	228,013	1,269,351
Co Police Pension Trust	704,232	406,473	240,028	870,677
Surplus Tax	416,958	545,516	544,127	418,347
Surveyor Corner Fund	110,790	167,869	131,823	146,836
Tax Sale Redemption	158,975	1,524,872	1,626,681	57,166
Tax Sale Surplus	4,326,383	6,083,731	5,261,878	5,148,236
Special Vehicle Inspection	8,053	2,770	-	10,823
GAL/CASA Program	342,073	158,280	184,864	315,489
H.A.V.A. 102 Funds	441,535	-	176,610	264,925
Ineligible Deductions Fund	92,318	82,538	109,319	65,537
Co Elected Ofcls Training Fund	108,897	34,059	3,459	139,497
Park & Recreation Fund	343,095	1,896,837	1,693,940	545,992
Statewide 9-1-1 Fund	2,629,693	2,193,672	2,300,196	2,523,169
L.O.I.T. County Special Dist.	1,853,257	-	1,133,171	720,086
Adult Probation Fees	261,444	109,629	166,615	204,458
Juvenile Probation Fees	73,459	52,764	20,000	106,223
Various Court Fees (2501 2502 7398 7399)	1,535,503	216,135	435,922	1,315,716
Drainage Maintenance	1,718,746	625,979	691,382	1,653,343
Portage Manor Fund	1,793,629	2,604,350	2,545,077	1,852,902
Donation Funds (4100-4112)	214,878	13,039	70,447	157,470
Wyatt Economic Dev Area #1 (4300-4302)	6,207,932	2,080,937	926,354	7,362,515
Redevelopment Funds (4401-4403)	713,172	1,570,667	896,879	1,386,960
County Bonds & Interest	1,476,303	1,731,384	3,207,687	-
St Joe Co Group Insurance & Reserve (4700 - 4709)	(5,393,397)	25,755,067	19,504,282	857,388
Hlth Insurance Payoll Withhold (5200-5203)	-	756,329	756,329	-
Other Payroll Withholding (5250-5256)	(318)	368,000	367,682	-
Child Support Payroll Withhold	-	222,069	222,069	-
Deferred Comp Payroll Withhold	-	234,968	234,968	-
Federal Withholding	-	4,637,320	4,637,320	-
Fica	-	3,767,464	3,767,464	-
Perf	2,078	1,382,887	1,382,887	2,078
Ind Gross Withholding	2	2,340,828	2,340,828	2
Union Dues Payroll Withholding	-	47,329	47,329	-
Wage Garnishments Payroll With	-	93,014	93,014	-
Settlement	36,708	284,094,484	284,668,572	(537,380)
County Wheel Tax	13,884	549,083	560,656	2,311
C.V.E.T. Fund	166,155	2,092,584	2,257,838	901
Excise Surtax Fund	258,882	5,643,332	5,902,213	1
Sewage Liens Collections	13,321	284,179	297,460	40
Financial Institutions Taxes	-	341,133	341,133	-

ST. JOSEPH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
C.O.I.T. Fund (H.S.C.)	1,647,161	-	1,647,161	-
C.O.I.T. Fund (P.T.R.C.)	1,613,465	-	1,613,465	-
Local Income Tax-Prop.Tax Rel.	800,675	46,813,586	41,577,732	6,036,529
Fines & Forfeitures (7101-7102)	344,244	212,365	547,701	8,908
Overweight Vehicle Fines	25	86	111	-
Special Death Benefit Fees	930	11,400	11,545	785
State Sales Disclosure Fees	2,665	30,220	30,740	2,145
Coroner Trng. & Cont. Ed. Fees	3,080	37,321	36,770	3,631
Adult/Juv. Interstate Compact	11,241	4,575	1,163	14,653
Mortgage Recording Fee-State	1,518	19,655	19,565	1,608
Sex/Violent Offender Reg Fee	29,457	15,250	1,823	42,884
Child Restraint Violations	525	5,197	5,397	325
Inheritance Tax	2,933	4,767	-	7,700
Education Plate Fee Distr	-	3,975	3,975	-
Riverboat Revenue Sharing	-	1,581,278	1,581,278	-
Convention Exhibition Center	5,453,192	5,708,836	5,037,770	6,124,258
C.E.D.I.T. Fund	576	300	876	-
LIT Certified Shares	-	32,390,768	32,390,768	-
LIT Public Safety	-	16,208,351	16,208,351	-
LIT Economic Development	172,333	27,109,190	27,281,523	-
Prosecutor P.C.A. 93.563	70,598	80,212	89,109	61,701
93.563 Title IV-D Incentive	529,635	141,384	271,389	399,630
Title IV-D Pros. Incentive	195,957	212,750	208,311	200,396
Title IV-D Clerk Incentive	1,222,292	141,384	64,660	1,299,016
Treasurer After Settlement Collections	8,668,626	10,229,058	8,668,626	10,229,058
Sheriff's Inmate Trust	80,681	4,381	-	85,062
Jail Commisary	237,789	229,976	184,504	283,261
JJC Detention Fund	2,527	3,950	5,883	594
JJC Equipment Reimbursement	3,212	140	535	2,817
JJC Restitution	23,753	17,201	17,729	23,225
JJC Probation User Fees	15,050	86,849	86,580	15,319
Clerk Main Office Cashbook	5,481,726	-	405,283	5,076,443
Clerk Support Cashbook	97,327	3,266,202	3,271,876	91,653
Clerk Small Claims	59,629	-	53,235	6,394
Clerk Odyssey Fund	2,934,021	16,286,572	15,079,239	4,141,354
Clerk Mishawaka Cashbook	130,986	-	88,504	42,482
Clerk Trust & Investment	9,710	2,549	-	12,259
Adult Probation User Fees	7,614	108,711	109,629	6,696
Adult Probation Administrative Fees	2,120	28,127	27,900	2,347
Portage Manor Resident Trust	8,441	1,214,893	1,203,435	19,899
2015 PSAP U.S. Bank Escrow	25,573	31	17,016	8,588
2017 PSAP U.S. Bank Escrow	1,716,685	1,898	1,456,584	261,999
Sheriff Unclaimed and Unearned	152,261	42,403	-	194,664
Clerk Quest System	19,843	382,890	388,737	13,996
Prosecutor Investigator Interlocal	-	281,527	174,763	106,764
Ineligible Deduction - 7/11/13	756,889	-	205,607	551,282
Veteran's Court Fees	3,000	2,500	-	5,500
Solid Waste/ Recycling	-	2,805,233	2,805,233	-
Cptl Fund Spcl Tax Dist Bnd 16	7,055,991	74,624	2,356,885	4,773,730
SJC Gen Op Bonds Series 2017	10,257,854	1,018,813	6,980,196	4,296,471
County Poor Relief Bond	198,165	-	-	198,165
Wrkr Comp/Casualty Insurance	94,366	1,848,943	1,872,935	70,374
Interlocal Groups Health Insurance	(438,083)	4,625,968	4,473,199	(285,314)
D.R.C.B. Fee Fund	19,342	10,142	3,954	25,530
Alt. Dispute Resolution Fund	17,881	19,390	11,889	25,382
Cont. Education Fund/Sheriff	37,925	20,127	15,946	42,106
Ptg Manor Farm Operation	44,727	-	22,359	22,368
County Owned Tax Sale	1,421,885	1,097,316	576,221	1,942,980
Drug Testing Fees	131,705	15,959	17,536	130,128
Adult Drug Testing Fees	4,554	-	-	4,554
Community Development	14,565	-	-	14,565
Sheriff D.E.A. Fund	8,932	1,699	1,376	9,255
Pros D.E.A. Fund	11,482	-	-	11,482
Federal D.E.A./Sheriff & Pros (4912 & 4915)	130,456	82,790	117,005	96,241
Healthwin	735,787	105,435	65,587	775,635
Recorder's Escrow Fund	103,146	1,243,357	1,251,849	94,654
Public Defenders Fees	219,729	59,394	53,428	225,695
Co. Emergency Command Ctr. Fund	86,076	-	33,381	52,695
Comm. Corrections Bldg. Fund	593,065	-	-	593,065
Local Hwy. User Tax Projects	551,389	3,156,076	3,050,221	657,244
Misc.State Monies Trust Fund	1,112	-	-	1,112
Adult Pro. Admin. Fee	158,653	28,646	64,713	122,586
Dispatch Operating	862,173	6,948,849	6,649,187	1,161,835

ST. JOSEPH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Dispatch Capital Non-Reverting	399,984	200,004	-	599,988
Dispatch Bond	-	685,881	685,881	-
CEDIT/PSAP Construction Fund	10,623	-	10,623	-
Coroner Non-Reverting Fund	1,200	1,600	-	2,800
Local Ordinance Violations	-	400,995	-	400,995
County-Wide Lead Initiative	-	226,516	32,541	193,975
BPPE Late Filing Fees	15,726	20,299	-	36,025
State Drug Forfeitures	-	15,281	2,361	12,920
LIT Supplemental Distribution	-	11,036,277	11,036,277	-
County Tourism Development	69,395	341,622	110,050	300,967
Federal Grant Fund	4,372	-	-	4,372
S.T.O.P.Violence Against Women	(76,073)	109,113	154,678	(121,638)
Medical Reserve Corps/Health	6,511	-	2,839	3,672
Health Bioterrorism Grant	9	-	-	9
Protective Order Project/SJC	4,969	49,440	55,743	(1,334)
Victims of Crime Act - Assist.	(2,946)	131,119	91,993	36,180
Hazardous Mat. Emg Prepar Trng	-	5,950	5,950	-
Juvenile Accountability Block	(442)	-	-	(442)
Health Ebola Grant	24,345	-	2,039	22,306
F.I.M.R. Program/SJC Health	10,545	28,680	34,313	4,912
Health Immunization CoAg Grant	(13,438)	67,103	70,484	(16,819)
V.O.C.A. - One-time Grant	(124)	-	-	(124)
Cyber Crimes Against Children	(44,666)	51,436	11,498	(4,728)
Health P.H.E.P.C.A. Grant	4,219	-	839	3,380
Public Defender Case Manager	(3,131)	5,153	11,942	(9,920)
Justice Assistance Grant - JAG	-	14,929	14,926	3
Health Local Hlth Services Grt	67,323	72,822	62,015	78,130
Drug Free Comm. Council Grant	19,457	19,651	18,020	21,088
2012 Problem Solving Grant	130	10,000	2,225	7,905
Data Share Initiative Grant	30	-	-	30
Adult Protective Services Grnt	(74,622)	367,240	398,274	(105,656)
Health Trust Fund	148,886	95,631	77,587	166,930
Juvenile Detention Alternative	14,267	45,170	54,269	5,168
Community Based Correct.	49,191	90	-	49,281
Community Transition Prog.	32,353	-	-	32,353
Court Interpreter Grant	892	6,000	6,892	-
Polling Place ADA Compliance	200	-	-	200
D. A. R. E.	37,297	23,640	14,831	46,106
S. U. D. S.	2,000	-	-	2,000
Real Services Grant	-	75,000	75,000	-
Comm. Based Correction-Ducomb	227,546	1,842,714	2,185,495	(115,235)
Comm.Transition Prog.-Ducomb	29,688	89,275	111,722	7,241
Project Income-C.B.C./Ducomb	(141,732)	891,469	1,042,703	(292,966)
J.J.C.-D.O.C. Grant (C.B.C.)	100,993	278,771	314,173	65,591
J.J.C.-Project Income (C.T.P.)	(143,633)	190,288	22,611	24,044
Com. Correction Adult Services	195,226	61,500	256,315	411
CASA Capacity Bldg Grant	82,622	-	46,515	36,107
Cooking Healthy Program	744	-	374	370
Big Box Appeals Fund	73,583	6,040	6,040	73,583
Drug Prosecution Fund	10,000	10,000	8,050	11,950
Veteran's Court Grant	2,810	-	762	2,048
Adult IDOC 1006 Add/Ducomb	56,741	355,675	354,037	58,379
Prosecutor/IDOC Pretrial FY17	43,405	123,500	126,890	40,015
IDOC - CRRP FY17	141,341	83,693	182,883	42,151
Adult Prob/IDOC-Pretrial FY17	179,968	174,246	265,200	89,014
Pretrial Services - Adult Prob	84,399	110,500	114,856	80,043
Elect. Medical Records/Nures	5,000	-	5,000	-
2017 Foundation Grant-E.M.A.	(1,990)	1,990	-	-
Multi Hazard Mitigation Plan	(15,000)	16,656	1,656	-
2018 Family Court Project/JJC	-	6,650	5,053	1,597
Discretionary Grant/JJC	-	12,386	9,771	2,615
IDOC - Jail Treatment Services	-	34,125	14,366	19,759
State Jury System Grant	-	30,000	30,000	-
Totals	<u>\$ 122,679,009</u>	<u>\$ 684,377,757</u>	<u>\$ 682,368,807</u>	<u>\$ 124,687,959</u>

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

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

Licenses and permits. Amounts received from businesses, occupations, or 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.

ST. JOSEPH 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.

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

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. Most of these deficits are the result of the funds established for reimbursable grants. The reimbursements for expenditures were not received as of December 31, 2018. The Settlement fund deficit balance was due to inactive TIFs that had a negative balance due to the refunds that were processed for prior years. The negative amounts were billed to the Redevelopment Commission to reimburse the Settlement fund. The Public Defender Case Manager fund deficit balance will be billed to the

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

2017 Edward Byrne Memorial JAG Program grant. The Comm. Based Correction-DuComb deficit balance was the Indiana Department of Corrections monthly payment for December that was received on February 22, 2019. The Project Income-C.B.C./Ducomb fund deficit balance was due to the increase in health insurance amount charged to departments and fund and the cost of mandatory pre-trial monitoring of domestic violent offenders. The S.T.O.P. Violence Against Women fund deficit balance was due to reimbursement had not been requested as of December 31, 2018. The Protective Order Project/SJC fund deficit balance will be reimbursed from the Prosecutor's budget and will be closed out. The Juvenile Accountability Block fund deficit balance was eliminated by the JJC Controller on February 1, 2019. The V.O.C.A. - One-time Grant deficit will be reimbursed from the Prosecutor's budget and will be closed out. The Cyber Crimes Against Children fund deficit balance was due to reimbursement had not been requested as of December 31, 2018.

Note 8. Restatements

For the year ended December 31, 2018, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The Jail Commissary fund beginning balance at January 1, 2018, was adjusted which decreased the January 1, 2018 cash and investment balance by \$63,501.

Note 9. Subsequent Events

On February 5, 2019, the Board of County Commissioners voted to reestablish the Major Cumulative Bridge fund property tax rate and on April 9, 2019, the County Council voted to reestablish the Cum Capital Devlpmt Fund property tax rate. The documents are currently under review by the Department of Local Government Finance and if approved, this will increase property tax revenue in those funds and the tax rate in each fund from .0180 to .0333.

Note 10. Other Postemployment Benefits

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

Note 11. Combined Funds

The St Joe Co Group Insurance & Reserve (4700 - 4709) fund and the Interlocal Groups Health Insurance fund were reported as one in the prior financial statement, but were reported individually in the current financial statement.

OTHER INFORMATION - UNAUDITED

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

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

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

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	County General	Accident Reports Sheriff	Public Housing Authority	Tax Sale Clearing	LIT Economic Dev.-County Share	City/Town Court Cost	Clerks Record Perpetuation
Cash and investments - beginning	\$ 18,629,821	\$ 106,012	\$ 28,180	\$ 2,153	\$ 6,286,108	\$ 356,577	\$ 440,959
Receipts:							
Taxes	40,775,011	-	-	-	-	-	-
Licenses and permits	48,880	-	-	-	-	-	-
Intergovernmental receipts	17,537,041	-	-	-	12,293,704	-	-
Charges for services	9,270,629	31,104	-	-	19,550	-	718
Fines and forfeits	748,188	-	-	-	-	-	-
Other receipts	7,571,229	402	-	7,246,114	1,245,595	49,485	193,849
Total receipts	75,950,978	31,506	-	7,246,114	13,558,849	49,485	194,567
Disbursements:							
Personal services	57,976,282	-	-	-	3,106,697	-	10,153
Supplies	1,495,596	5,993	-	-	999,580	-	17,788
Other services and charges	14,820,292	-	-	7,245,658	5,363,664	-	72,253
Debt service - principal and interest	697,427	-	-	-	1,389,220	-	-
Capital outlay	109,083	2,634	-	-	765,177	-	4,253
Other disbursements	2,962,359	-	-	-	-	-	1,000
Total disbursements	78,061,039	8,627	-	7,245,658	11,624,338	-	105,447
Excess (deficiency) of receipts over disbursements	(2,110,061)	22,879	-	456	1,934,511	49,485	89,120
Cash and investments - ending	\$ 16,519,760	\$ 128,891	\$ 28,180	\$ 2,609	\$ 8,220,619	\$ 406,062	\$ 530,079

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Community Based Corrections	Animal License Fee (Dog Tax)	County Disclosure Fees	Cumulative Bridge	Cum Capital Devlpmt Fund	County Drug Free Fund
Cash and investments - beginning	\$ 173,430	\$ 35,366	\$ 238,808	\$ 1,030,703	\$ 1,090,354	\$ 74,269
Receipts:						
Taxes	-	-	-	709,362	1,324,641	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	68,676	128,301	-
Charges for services	-	-	30,220	195,437	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	53,072	58,690
Total receipts	-	-	30,220	973,475	1,506,014	58,690
Disbursements:						
Personal services	-	-	124,312	-	-	-
Supplies	-	-	-	15,000	-	-
Other services and charges	-	-	-	286,844	387,168	74,268
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	384,326	1,128,769	-
Other disbursements	173,430	-	-	-	-	-
Total disbursements	173,430	-	124,312	686,170	1,515,937	74,268
Excess (deficiency) of receipts over disbursements	(173,430)	-	(94,092)	287,305	(9,923)	(15,578)
Cash and investments - ending	\$ -	\$ 35,366	\$ 144,716	\$ 1,318,008	\$ 1,080,431	\$ 58,691

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Local Emergency Planning Fund	St Joseph Co. Em.Tel.Sys.Fund	Enhanced Access Fee (1154 & 1155)	Firearms Training & Police Ed.	General Drain Impr	County Health
Cash and investments - beginning	\$ 16,842	\$ 56,491	\$ 385,114	\$ 265,962	\$ 164,212	\$ 1,431,706
Receipts:						
Taxes	-	-	-	-	1,686	1,317,384
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	127,250
Charges for services	12,294	-	75,207	-	-	1,454,393
Fines and forfeits	-	-	-	-	-	-
Other receipts	355	-	20,000	40,140	222,816	9,084
Total receipts	12,649	-	95,207	40,140	224,502	2,908,111
Disbursements:						
Personal services	-	-	-	-	-	2,226,939
Supplies	-	-	-	38,964	-	26,068
Other services and charges	3,586	56,491	-	47,520	200,589	103,089
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,679	-	-	-	-	-
Other disbursements	-	-	4,353	-	-	-
Total disbursements	6,265	56,491	4,353	86,484	200,589	2,356,096
Excess (deficiency) of receipts over disbursements	6,384	(56,491)	90,854	(46,344)	23,913	552,015
Cash and investments - ending	\$ 23,226	\$ -	\$ 475,968	\$ 219,618	\$ 188,125	\$ 1,983,721

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	SJC Ident. Security Protection	Excess Levy Fund	Local Roads & Streets	LIT Public Safety-County Share	Major Cumulative Bridge	Local Major Moves Const. Fund
Cash and investments - beginning	\$ 66,794	\$ 79,505	\$ 702,048	\$ 1,260,684	\$ 413,053	\$ 311,887
Receipts:						
Taxes	-	-	-	-	1,324,641	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,679,261	5,941,194	128,301	-
Charges for services	-	-	207,600	-	135,043	250,786
Fines and forfeits	-	-	-	-	-	-
Other receipts	34,059	1,182	458,341	142,705	-	137,604
Total receipts	34,059	1,182	3,345,202	6,083,899	1,587,985	388,390
Disbursements:						
Personal services	-	-	-	2,746,784	-	-
Supplies	-	-	-	868,553	-	-
Other services and charges	-	-	-	2,575,853	101,050	79,739
Debt service - principal and interest	-	-	-	-	1,029,968	-
Capital outlay	-	-	2,486,631	844,264	71,715	424,501
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	2,486,631	7,035,454	1,202,733	504,240
Excess (deficiency) of receipts over disbursements	34,059	1,182	858,571	(951,555)	385,252	(115,850)
Cash and investments - ending	\$ 100,853	\$ 80,687	\$ 1,560,619	\$ 309,129	\$ 798,305	\$ 196,037

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Misdemeanant Non-Reverting Fnd	County Highway	Omitted Property Audits (TMA)	Park & Recr Capital	Park & Recr Non Reverting	Plat Book Maint. Fund
Cash and investments - beginning	\$ 177,919	\$ 1,751,619	\$ -	\$ 82,245	\$ 453,330	\$ 258,883
Receipts:						
Taxes	-	-	109,705	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	8,562,164	-	-	-	-
Charges for services	177,919	-	-	24,495	320,474	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	187,051	-	-	557	57,605
Total receipts	177,919	8,749,215	109,705	24,495	321,031	57,605
Disbursements:						
Personal services	-	4,375,564	-	-	90,059	55,948
Supplies	-	2,755,923	-	-	16,401	4,342
Other services and charges	139,004	853,397	11,985	-	129,276	3,420
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	837,324	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	139,004	8,822,208	11,985	-	235,736	63,710
Excess (deficiency) of receipts over disbursements	38,915	(72,993)	97,720	24,495	85,295	(6,105)
Cash and investments - ending	\$ 216,834	\$ 1,678,626	\$ 97,720	\$ 106,740	\$ 538,625	\$ 252,778

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	County Rainy Day Fund	2017 Cum Reassessment	Recorder Perpetuation	Co Police Pension Trust	Surplus Tax	Surveyor Corner Fund
Cash and investments - beginning	\$ 6,443,120	\$ 1,677,749	\$ 1,055,431	\$ 704,232	\$ 416,958	\$ 110,790
Receipts:						
Taxes	-	847,095	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	81,758	-	-	-	-
Charges for services	-	-	83,583	395,050	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	22,617	358,350	11,423	545,516	167,869
Total receipts	-	951,470	441,933	406,473	545,516	167,869
Disbursements:						
Personal services	-	570,191	103,101	240,028	-	33,094
Supplies	-	5,361	1,219	-	-	-
Other services and charges	-	336,678	123,693	-	543,026	98,729
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	346	-	-	-	-
Other disbursements	-	-	-	-	1,101	-
Total disbursements	-	912,576	228,013	240,028	544,127	131,823
Excess (deficiency) of receipts over disbursements	-	38,894	213,920	166,445	1,389	36,046
Cash and investments - ending	\$ 6,443,120	\$ 1,716,643	\$ 1,269,351	\$ 870,677	\$ 418,347	\$ 146,836

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Tax Sale Redemption	Tax Sale Surplus	Special Vehicle Inspection	GAL/CASA Program	H.A.V.A. 102 Funds	Ineligible Deductions Fund
Cash and investments - beginning	\$ 158,975	\$ 4,326,383	\$ 8,053	\$ 342,073	\$ 441,535	\$ 92,318
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	158,280	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,524,872	6,083,731	2,770	-	-	82,538
Total receipts	1,524,872	6,083,731	2,770	158,280	-	82,538
Disbursements:						
Personal services	-	-	-	112,848	-	109,267
Supplies	-	-	-	615	-	-
Other services and charges	1,626,681	5,261,878	-	71,401	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	176,610	-
Other disbursements	-	-	-	-	-	52
Total disbursements	1,626,681	5,261,878	-	184,864	176,610	109,319
Excess (deficiency) of receipts over disbursements	(101,809)	821,853	2,770	(26,584)	(176,610)	(26,781)
Cash and investments - ending	\$ 57,166	\$ 5,148,236	\$ 10,823	\$ 315,489	\$ 264,925	\$ 65,537

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Co Elected Ofcls Training Fund	Park & Recreation Fund	Statewide 9-1-1 Fund	L.O.I.T. County Special Dist.	Adult Probation Fees	Juvenile Probation Fees
Cash and investments - beginning	\$ 108,897	\$ 343,095	\$ 2,629,693	\$ 1,853,257	\$ 261,444	\$ 73,459
Receipts:						
Taxes	-	1,729,301	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	167,515	-	-	-	-
Charges for services	34,059	-	2,165,225	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	21	28,447	-	109,629	52,764
Total receipts	34,059	1,896,837	2,193,672	-	109,629	52,764
Disbursements:						
Personal services	-	1,390,529	2,297,843	-	147,855	-
Supplies	-	73,671	-	-	-	-
Other services and charges	3,459	228,763	2,353	-	18,760	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	977	-	1,133,171	-	-
Other disbursements	-	-	-	-	-	20,000
Total disbursements	3,459	1,693,940	2,300,196	1,133,171	166,615	20,000
Excess (deficiency) of receipts over disbursements	30,600	202,897	(106,524)	(1,133,171)	(56,986)	32,764
Cash and investments - ending	\$ 139,497	\$ 545,992	\$ 2,523,169	\$ 720,086	\$ 204,458	\$ 106,223

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Various Court Fees (2501 2502 7398 7399)	Drainage Maintenance	Portage Manor Fund	Donation Funds (4100-4112)	Wyatt Economic Dev Area #1 (4300-4302)	Redevelopment Funds (4401-4403)
Cash and investments - beginning	\$ 1,535,503	\$ 1,718,746	\$ 1,793,629	\$ 214,878	\$ 6,207,932	\$ 713,172
Receipts:						
Taxes	-	613,432	-	-	1,938,822	1,427,073
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	2,562,868	-	-	-
Fines and forfeits	216,135	-	-	-	-	-
Other receipts	-	12,547	41,482	13,039	142,115	143,594
Total receipts	216,135	625,979	2,604,350	13,039	2,080,937	1,570,667
Disbursements:						
Personal services	119,589	-	1,906,613	-	-	-
Supplies	-	-	326,560	6,140	-	-
Other services and charges	205,941	468,566	278,470	22,875	632,504	200,602
Debt service - principal and interest	-	-	-	-	293,850	696,277
Capital outlay	9,074	-	33,434	41,432	-	-
Other disbursements	101,318	222,816	-	-	-	-
Total disbursements	435,922	691,382	2,545,077	70,447	926,354	896,879
Excess (deficiency) of receipts over disbursements	(219,787)	(65,403)	59,273	(57,408)	1,154,583	673,788
Cash and investments - ending	\$ 1,315,716	\$ 1,653,343	\$ 1,852,902	\$ 157,470	\$ 7,362,515	\$ 1,386,960

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	County Bonds & Interest	St Joe Co Group Insurance & Reserve (4700 - 4709)	Hlth Insurance Payroll Withhold (5200-5203)	Other Payroll Withholding (5250-5256)	Child Support Payroll Withhold
Cash and investments - beginning	\$ 1,476,303	\$ (5,393,397)	\$ -	\$ (318)	\$ -
Receipts:					
Taxes	1,572,259	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	135,015	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	24,110	25,755,067	756,329	368,000	222,069
Total receipts	1,731,384	25,755,067	756,329	368,000	222,069
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	19,504,282	-	-	-
Debt service - principal and interest	3,207,687	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	756,329	367,682	222,069
Total disbursements	3,207,687	19,504,282	756,329	367,682	222,069
Excess (deficiency) of receipts over disbursements	(1,476,303)	6,250,785	-	318	-
Cash and investments - ending	\$ -	\$ 857,388	\$ -	\$ -	\$ -

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Deferred Comp Payroll Withhold	Federal Withholding	Fica	Perf	Ind Gross Withholding	Union Dues Payroll Withholding
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,078	\$ 2	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	234,968	4,637,320	3,767,464	1,382,887	2,340,828	47,329
Total receipts	234,968	4,637,320	3,767,464	1,382,887	2,340,828	47,329
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	234,968	4,637,320	3,767,464	1,382,887	2,340,828	47,329
Total disbursements	234,968	4,637,320	3,767,464	1,382,887	2,340,828	47,329
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 2,078	\$ 2	\$ -

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Wage Garnishments Payroll With	Settlement	County Wheel Tax	C.V.E.T. Fund	Excise Surtax Fund	Sewage Liens Collections
Cash and investments - beginning	\$ -	\$ 36,708	\$ 13,884	\$ 166,155	\$ 258,882	\$ 13,321
Receipts:						
Taxes	-	-	549,083	-	5,643,332	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,091,683	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	284,179
Other receipts	93,014	284,094,484	-	901	-	-
Total receipts	93,014	284,094,484	549,083	2,092,584	5,643,332	284,179
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	284,668,572	-	2,257,838	-	297,460
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	93,014	-	560,656	-	5,902,213	-
Total disbursements	93,014	284,668,572	560,656	2,257,838	5,902,213	297,460
Excess (deficiency) of receipts over disbursements	-	(574,088)	(11,573)	(165,254)	(258,881)	(13,281)
Cash and investments - ending	\$ -	\$ (537,380)	\$ 2,311	\$ 901	\$ 1	\$ 40

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Financial Institutions Taxes	C.O.I.T. Fund (H.S.C.)	C.O.I.T. Fund (P.T.R.C.)	Local Income Tax-Prop.Tax Rel.	Fines & Forfeitures (7101-7102)	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ 1,647,161	\$ 1,613,465	\$ 800,675	\$ 344,244	\$ 25
Receipts:						
Taxes	-	-	-	46,813,586	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	341,133	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	212,365	86
Other receipts	-	-	-	-	-	-
Total receipts	<u>341,133</u>	<u>-</u>	<u>-</u>	<u>46,813,586</u>	<u>212,365</u>	<u>86</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	341,133	1,647,161	1,613,465	41,577,732	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	547,701	111
Total disbursements	<u>341,133</u>	<u>1,647,161</u>	<u>1,613,465</u>	<u>41,577,732</u>	<u>547,701</u>	<u>111</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(1,647,161)</u>	<u>(1,613,465)</u>	<u>5,235,854</u>	<u>(335,336)</u>	<u>(25)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,036,529</u>	<u>\$ 8,908</u>	<u>\$ -</u>

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Special Death Benefit Fees	State Sales Disclosure Fees	Coroner Trng. & Cont. Ed. Fees	Adult/Juv. Interstate Compact	Mortgage Recording Fee-State	Sex/Violent Offender Reg Fee
Cash and investments - beginning	\$ 930	\$ 2,665	\$ 3,080	\$ 11,241	\$ 1,518	\$ 29,457
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	30,220	37,321	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,400	-	-	4,575	19,655	15,250
Total receipts	11,400	30,220	37,321	4,575	19,655	15,250
Disbursements:						
Personal services	-	-	-	-	-	298
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	11,545	30,740	36,770	1,163	19,565	1,525
Total disbursements	11,545	30,740	36,770	1,163	19,565	1,823
Excess (deficiency) of receipts over disbursements	(145)	(520)	551	3,412	90	13,427
Cash and investments - ending	\$ 785	\$ 2,145	\$ 3,631	\$ 14,653	\$ 1,608	\$ 42,884

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Child Restraint Violations	Inheritance Tax	Education Plate Fee Distr	Riverboat Revenue Sharing	Convention Exhibition Center	C.E.D.I.T. Fund
Cash and investments - beginning	\$ 525	\$ 2,933	\$ -	\$ -	\$ 5,453,192	\$ 576
Receipts:						
Taxes	-	-	-	-	5,679,728	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,975	1,581,278	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	5,197	-	-	-	-	-
Other receipts	-	4,767	-	-	29,108	300
Total receipts	5,197	4,767	3,975	1,581,278	5,708,836	300
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	3,730,578	876
Debt service - principal and interest	-	-	-	-	395,000	-
Capital outlay	-	-	-	-	687,192	-
Other disbursements	5,397	-	3,975	1,581,278	225,000	-
Total disbursements	5,397	-	3,975	1,581,278	5,037,770	876
Excess (deficiency) of receipts over disbursements	(200)	4,767	-	-	671,066	(576)
Cash and investments - ending	\$ 325	\$ 7,700	\$ -	\$ -	\$ 6,124,258	\$ -

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Prosecutor P.C.A. 93.563	93.563 Title IV-D Incentive	Title IV-D Pros. Incentive
Cash and investments - beginning	\$ -	\$ -	\$ 172,333	\$ 70,598	\$ 529,635	\$ 195,957
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	32,390,768	16,208,351	27,109,190	39,734	-	-
Charges for services	-	-	-	40,306	141,384	212,715
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	172	-	35
Total receipts	<u>32,390,768</u>	<u>16,208,351</u>	<u>27,109,190</u>	<u>80,212</u>	<u>141,384</u>	<u>212,750</u>
Disbursements:						
Personal services	-	-	-	72,376	176,242	206,765
Supplies	-	-	-	-	3,866	678
Other services and charges	-	-	-	16,733	67,888	604
Debt service - principal and interest	-	-	857,725	-	-	-
Capital outlay	-	-	-	-	23,393	264
Other disbursements	<u>32,390,768</u>	<u>16,208,351</u>	<u>26,423,798</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>32,390,768</u>	<u>16,208,351</u>	<u>27,281,523</u>	<u>89,109</u>	<u>271,389</u>	<u>208,311</u>
Excess (deficiency) of receipts over disbursements	-	-	(172,333)	(8,897)	(130,005)	4,439
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,701</u>	<u>\$ 399,630</u>	<u>\$ 200,396</u>

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Title IV-D Clerk Incentive	Treasurer After Settlement Collections	Sheriff's Inmate Trust	Jail Commisary	JJC Detention Fund	JJC Equipment Reimbursement
Cash and investments - beginning	\$ 1,222,292	\$ 8,668,626	\$ 80,681	\$ 237,789	\$ 2,527	\$ 3,212
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	141,384	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	10,229,058	4,381	229,976	3,950	140
Total receipts	141,384	10,229,058	4,381	229,976	3,950	140
Disbursements:						
Personal services	15,485	-	-	-	-	-
Supplies	197	-	-	-	-	-
Other services and charges	28,953	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	20,025	-	-	-	-	-
Other disbursements	-	8,668,626	-	184,504	5,883	535
Total disbursements	64,660	8,668,626	-	184,504	5,883	535
Excess (deficiency) of receipts over disbursements	76,724	1,560,432	4,381	45,472	(1,933)	(395)
Cash and investments - ending	\$ 1,299,016	\$ 10,229,058	\$ 85,062	\$ 283,261	\$ 594	\$ 2,817

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	JJC Restitution	JJC Probation User Fees	Clerk Main Office Cashbook	Clerk Support Cashbook	Clerk Small Claims	Clerk Odyssey Fund
Cash and investments - beginning	\$ 23,753	\$ 15,050	\$ 5,481,726	\$ 97,327	\$ 59,629	\$ 2,934,021
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,201	86,849	-	3,266,202	-	16,286,572
Total receipts	17,201	86,849	-	3,266,202	-	16,286,572
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	17,729	86,580	405,283	3,271,876	53,235	15,079,239
Total disbursements	17,729	86,580	405,283	3,271,876	53,235	15,079,239
Excess (deficiency) of receipts over disbursements	(528)	269	(405,283)	(5,674)	(53,235)	1,207,333
Cash and investments - ending	\$ 23,225	\$ 15,319	\$ 5,076,443	\$ 91,653	\$ 6,394	\$ 4,141,354

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Clerk Mishawaka Cashbook	Clerk Trust & Investment	Adult Probation User Fees	Adult Probation Administrative Fees	Portage Manor Resident Trust	2015 PSAP U.S. Bank Escrow
Cash and investments - beginning	\$ 130,986	\$ 9,710	\$ 7,614	\$ 2,120	\$ 8,441	\$ 25,573
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	108,711	28,127	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,549	-	-	1,214,893	31
Total receipts	-	2,549	108,711	28,127	1,214,893	31
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	17,016
Other disbursements	88,504	-	109,629	27,900	1,203,435	-
Total disbursements	88,504	-	109,629	27,900	1,203,435	17,016
Excess (deficiency) of receipts over disbursements	(88,504)	2,549	(918)	227	11,458	(16,985)
Cash and investments - ending	\$ 42,482	\$ 12,259	\$ 6,696	\$ 2,347	\$ 19,899	\$ 8,588

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	2017 PSAP U.S. Bank Escrow	Sheriff Unclaimed and Unearned	Clerk Quest System	Prosecutor Investigator Interlocal	Ineligible Deduction - 7/1/13	Veteran's Court Fees
Cash and investments - beginning	\$ 1,716,685	\$ 152,261	\$ 19,843	\$ -	\$ 756,889	\$ 3,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	281,527	-	-
Fines and forfeits	-	-	-	-	-	2,500
Other receipts	1,898	42,403	382,890	-	-	-
Total receipts	1,898	42,403	382,890	281,527	-	2,500
Disbursements:						
Personal services	-	-	-	172,818	174,441	-
Supplies	-	-	-	665	1,090	-
Other services and charges	-	-	-	-	8,613	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,456,584	-	-	1,280	6,963	-
Other disbursements	-	-	388,737	-	14,500	-
Total disbursements	1,456,584	-	388,737	174,763	205,607	-
Excess (deficiency) of receipts over disbursements	(1,454,686)	42,403	(5,847)	106,764	(205,607)	2,500
Cash and investments - ending	\$ 261,999	\$ 194,664	\$ 13,996	\$ 106,764	\$ 551,282	\$ 5,500

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Solid Waste/ Recycling	Cptl Fund Spcl Tax Dist Bnd 16	SJC Gen Op Bonds Series 2017	County Poor Relief Bond	Wrkr Comp/Casualty Insurance	Interlocal Groups Health Insurance
Cash and investments - beginning	\$ -	\$ 7,055,991	\$ 10,257,854	\$ 198,165	\$ 94,366	\$ (438,083)
Receipts:						
Taxes	-	-	944,267	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	74,546	-	-	-
Charges for services	-	-	-	-	-	73,527
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,805,233	74,624	-	-	1,848,943	4,552,441
Total receipts	2,805,233	74,624	1,018,813	-	1,848,943	4,625,968
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,805,233	2,208,956	96,435	-	1,872,935	4,473,199
Debt service - principal and interest	-	-	817,300	-	-	-
Capital outlay	-	147,929	6,066,461	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,805,233	2,356,885	6,980,196	-	1,872,935	4,473,199
Excess (deficiency) of receipts over disbursements	-	(2,282,261)	(5,961,383)	-	(23,992)	152,769
Cash and investments - ending	\$ -	\$ 4,773,730	\$ 4,296,471	\$ 198,165	\$ 70,374	\$ (285,314)

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	D.R.C.B. Fee Fund	Alt. Dispute Resolution Fund	Cont. Education Fund/Sheriff	Ptg Manor Farm Operation	County Owned Tax Sale	Drug Testing Fees
Cash and investments - beginning	\$ 19,342	\$ 17,881	\$ 37,925	\$ 44,727	\$ 1,421,885	\$ 131,705
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	34,623	-
Fines and forfeits	-	19,390	-	-	-	-
Other receipts	10,142	-	20,127	-	1,062,693	15,959
Total receipts	10,142	19,390	20,127	-	1,097,316	15,959
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	25	-	-	-	-	17,536
Other services and charges	3,929	11,889	15,946	6,359	576,221	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	16,000	-	-
Total disbursements	3,954	11,889	15,946	22,359	576,221	17,536
Excess (deficiency) of receipts over disbursements	6,188	7,501	4,181	(22,359)	521,095	(1,577)
Cash and investments - ending	\$ 25,530	\$ 25,382	\$ 42,106	\$ 22,368	\$ 1,942,980	\$ 130,128

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Adult Drug Testing Fees	Community Development	Sheriff D.E.A. Fund	Pros D.E.A. Fund	Federal D.E.A./Sheriff & Pros (4912 & 4915)	Healthwin
Cash and investments - beginning	\$ 4,554	\$ 14,565	\$ 8,932	\$ 11,482	\$ 130,456	\$ 735,787
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	41,520	105,435
Fines and forfeits	-	-	1,699	-	41,270	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	1,699	-	82,790	105,435
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	624	-	1,724	-
Other services and charges	-	-	752	-	19,068	65,587
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	96,213	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	1,376	-	117,005	65,587
Excess (deficiency) of receipts over disbursements	-	-	323	-	(34,215)	39,848
Cash and investments - ending	\$ 4,554	\$ 14,565	\$ 9,255	\$ 11,482	\$ 96,241	\$ 775,635

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Recorder's Escrow Fund	Public Defenders Fees	Co. Emergency Command Ctr. Fund	Comm. Corrections Bldg. Fund	Local Hwy. User Tax Projects	Misc.State Monies Trust Fund
Cash and investments - beginning	\$ 103,146	\$ 219,729	\$ 86,076	\$ 593,065	\$ 551,389	\$ 1,112
Receipts:						
Taxes	-	-	-	-	3,156,076	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,105,650	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	137,707	59,394	-	-	-	-
Total receipts	1,243,357	59,394	-	-	3,156,076	-
Disbursements:						
Personal services	-	-	2,636	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,251,849	22,678	30,745	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	3,050,221	-
Other disbursements	-	30,750	-	-	-	-
Total disbursements	1,251,849	53,428	33,381	-	3,050,221	-
Excess (deficiency) of receipts over disbursements	(8,492)	5,966	(33,381)	-	105,855	-
Cash and investments - ending	\$ 94,654	\$ 225,695	\$ 52,695	\$ 593,065	\$ 657,244	\$ 1,112

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Adult Pro. Admin. Fee	Dispatch Operating	Dispatch Capital Non-Reverting	Dispatch Bond	CEDIT/PSAP Construction Fund	Coroner Non-Reverting Fund
Cash and investments - beginning	\$ 158,653	\$ 862,173	\$ 399,984	\$ -	\$ 10,623	\$ 1,200
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	1,600
Fines and forfeits	-	-	-	-	-	-
Other receipts	28,646	6,948,849	200,004	685,881	-	-
Total receipts	28,646	6,948,849	200,004	685,881	-	1,600
Disbursements:						
Personal services	64,713	3,499,834	-	-	-	-
Supplies	-	32,508	-	-	-	-
Other services and charges	-	1,495,465	-	500	10,623	-
Debt service - principal and interest	-	1,621,380	-	685,381	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	64,713	6,649,187	-	685,881	10,623	-
Excess (deficiency) of receipts over disbursements	(36,067)	299,662	200,004	-	(10,623)	1,600
Cash and investments - ending	\$ 122,586	\$ 1,161,835	\$ 599,988	\$ -	\$ -	\$ 2,800

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Local Ordinance Violations	County-Wide Lead Initiative	BPPE Late Filing Fees	State Drug Forfeitures	LIT Supplemental Distribution	County Tourism Development
Cash and investments - beginning	\$ -	\$ -	\$ 15,726	\$ -	\$ -	\$ 69,395
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	13,127	11,036,277	-
Charges for services	-	-	-	2,154	-	116,622
Fines and forfeits	4,055	-	-	-	-	-
Other receipts	396,940	226,516	20,299	-	-	225,000
Total receipts	400,995	226,516	20,299	15,281	11,036,277	341,622
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	32,541	-	2,361	-	110,050
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	11,036,277	-
Total disbursements	-	32,541	-	2,361	11,036,277	110,050
Excess (deficiency) of receipts over disbursements	400,995	193,975	20,299	12,920	-	231,572
Cash and investments - ending	\$ 400,995	\$ 193,975	\$ 36,025	\$ 12,920	\$ -	\$ 300,967

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Federal Grant Fund	S.T.O.P.Violence Against Women	Medical Reserve Corps/Health	Health Bioterrorism Grant	Protective Order Project/SJC	Victims of Crime Act - Assist.
Cash and investments - beginning	\$ 4,372	\$ (76,073)	\$ 6,511	\$ 9	\$ 4,969	\$ (2,946)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	109,113	-	-	49,440	131,119
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	109,113	-	-	49,440	131,119
Disbursements:						
Personal services	-	153,178	-	-	-	91,099
Supplies	-	-	-	-	-	-
Other services and charges	-	1,500	331	-	55,743	894
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	2,508	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	154,678	2,839	-	55,743	91,993
Excess (deficiency) of receipts over disbursements	-	(45,565)	(2,839)	-	(6,303)	39,126
Cash and investments - ending	\$ 4,372	\$ (121,638)	\$ 3,672	\$ 9	\$ (1,334)	\$ 36,180

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Hazardous Mat. Emg Prepar Trng	Juvenile Accountability Block	Health Ebola Grant	F.I.M.R. Program/SJC Health	Health Immunization CoAg Grant	V.O.C.A. - One-time Grant
Cash and investments - beginning	\$ -	\$ (442)	\$ 24,345	\$ 10,545	\$ (13,438)	\$ (124)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	22,680	67,103	-
Charges for services	5,950	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	6,000	-	-
Total receipts	5,950	-	-	28,680	67,103	-
Disbursements:						
Personal services	-	-	-	30,238	30,338	-
Supplies	-	-	36	162	436	-
Other services and charges	5,950	-	2,003	3,913	31,014	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	8,696	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,950	-	2,039	34,313	70,484	-
Excess (deficiency) of receipts over disbursements	-	-	(2,039)	(5,633)	(3,381)	-
Cash and investments - ending	\$ -	\$ (442)	\$ 22,306	\$ 4,912	\$ (16,819)	\$ (124)

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Cyber Crimes Against Children	Health P.H.E.P.C.A. Grant	Public Defender Case Manager	Justice Assistance Grant - JAG	Health Local Hlth Services Grt	Drug Free Comm. Council Grant
Cash and investments - beginning	\$ (44,666)	\$ 4,219	\$ (3,131)	\$ -	\$ 67,323	\$ 19,457
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	72,672	-
Charges for services	11,164	-	5,153	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	40,272	-	-	14,929	150	19,651
Total receipts	51,436	-	5,153	14,929	72,822	19,651
Disbursements:						
Personal services	4,237	-	-	-	55,710	-
Supplies	-	676	82	3,496	2,477	-
Other services and charges	-	163	11,860	11,430	3,828	18,020
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	7,261	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	11,498	839	11,942	14,926	62,015	18,020
Excess (deficiency) of receipts over disbursements	39,938	(839)	(6,789)	3	10,807	1,631
Cash and investments - ending	\$ (4,728)	\$ 3,380	\$ (9,920)	\$ 3	\$ 78,130	\$ 21,088

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	2012 Problem Solving Grant	Data Share Initiative Grant	Adult Protective Services Grnt	Health Trust Fund	Juvenile Detention Alternative	Community Based Correct.
Cash and investments - beginning	\$ 130	\$ 30	\$ (74,622)	\$ 148,886	\$ 14,267	\$ 49,191
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	10,000	-	-	95,631	-	-
Charges for services	-	-	367,240	-	45,170	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	90
Total receipts	10,000	-	367,240	95,631	45,170	90
Disbursements:						
Personal services	-	-	377,013	62,697	29,403	-
Supplies	-	-	-	610	1,668	-
Other services and charges	2,225	-	21,261	14,280	23,198	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,225	-	398,274	77,587	54,269	-
Excess (deficiency) of receipts over disbursements	7,775	-	(31,034)	18,044	(9,099)	90
Cash and investments - ending	\$ 7,905	\$ 30	\$ (105,656)	\$ 166,930	\$ 5,168	\$ 49,281

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Community Transition Prog.	Court Interpreter Grant	Polling Place ADA Compliance	D. A. R. E.	S. U. D. S.	Real Services Grant
Cash and investments - beginning	\$ 32,353	\$ 892	\$ 200	\$ 37,297	\$ 2,000	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	75,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	6,000	-	23,640	-	-
Total receipts	-	6,000	-	23,640	-	75,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	14,751	-	-
Other services and charges	-	6,892	-	80	-	75,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	6,892	-	14,831	-	75,000
Excess (deficiency) of receipts over disbursements	-	(892)	-	8,809	-	-
Cash and investments - ending	\$ 32,353	\$ -	\$ 200	\$ 46,106	\$ 2,000	\$ -

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Comm. Based Correction-Ducomb	Comm.Transition Prog.-Ducomb	Project Income-C.B.C./Ducomb	J.J.C.-D.O.C. Grant (C.B.C.)	J.J.C.-Project Income (C.T.P.)	Com. Correction Adult Services
Cash and investments - beginning	\$ 227,546	\$ 29,688	\$ (141,732)	\$ 100,993	\$ (143,633)	\$ 195,226
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,842,714	89,275	-	278,771	-	61,500
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	891,469	-	190,288	-
Total receipts	<u>1,842,714</u>	<u>89,275</u>	<u>891,469</u>	<u>278,771</u>	<u>190,288</u>	<u>61,500</u>
Disbursements:						
Personal services	1,706,490	109,769	667,000	281,738	6,448	55,192
Supplies	140,782	174	91,967	-	2,843	49,507
Other services and charges	198,728	1,779	234,389	10,183	13,320	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	49,347	22,252	-	-
Other disbursements	139,495	-	-	-	-	151,616
Total disbursements	<u>2,185,495</u>	<u>111,722</u>	<u>1,042,703</u>	<u>314,173</u>	<u>22,611</u>	<u>256,315</u>
Excess (deficiency) of receipts over disbursements	<u>(342,781)</u>	<u>(22,447)</u>	<u>(151,234)</u>	<u>(35,402)</u>	<u>167,677</u>	<u>(194,815)</u>
Cash and investments - ending	<u>\$ (115,235)</u>	<u>\$ 7,241</u>	<u>\$ (292,966)</u>	<u>\$ 65,591</u>	<u>\$ 24,044</u>	<u>\$ 411</u>

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CASA Capacity Bldg Grant	Cooking Healthy Program	Big Box Appeals Fund	Drug Prosecution Fund	Veteran's Court Grant	Adult IDOC 1006 Add/Ducomb
Cash and investments - beginning	\$ 82,622	\$ 744	\$ 73,583	\$ 10,000	\$ 2,810	\$ 56,741
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	355,675
Charges for services	-	-	-	10,000	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	6,040	-	-	-
Total receipts	-	-	6,040	10,000	-	355,675
Disbursements:						
Personal services	43,922	-	-	-	-	177,986
Supplies	-	-	-	-	-	34,075
Other services and charges	2,593	374	6,040	8,050	762	107,584
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	20,306
Other disbursements	-	-	-	-	-	14,086
Total disbursements	46,515	374	6,040	8,050	762	354,037
Excess (deficiency) of receipts over disbursements	(46,515)	(374)	-	1,950	(762)	1,638
Cash and investments - ending	\$ 36,107	\$ 370	\$ 73,583	\$ 11,950	\$ 2,048	\$ 58,379

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Prosecutor/IDOC Pretrial FY17	IDOC - CRRP FY17	Adult Prob/IDOC-Pretrial FY17	Pretrial Services - Adult Prob	Elect. Medical Records/Nures	2017 Foundation Grant-E.M.A.
Cash and investments - beginning	\$ 43,405	\$ 141,341	\$ 179,968	\$ 84,399	\$ 5,000	\$ (1,990)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	123,500	83,693	174,246	110,500	-	-
Charges for services	-	-	-	-	-	1,990
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	123,500	83,693	174,246	110,500	-	1,990
Disbursements:						
Personal services	106,656	57,895	142,909	81,022	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,063	35,120	-	33,834	5,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	17,171	89,868	122,291	-	-	-
Total disbursements	126,890	182,883	265,200	114,856	5,000	-
Excess (deficiency) of receipts over disbursements	(3,390)	(99,190)	(90,954)	(4,356)	(5,000)	1,990
Cash and investments - ending	\$ 40,015	\$ 42,151	\$ 89,014	\$ 80,043	\$ -	\$ -

ST. JOSEPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Multi Hazard Mitigation Plan	2018 Family Court Project/JJC	Discretionary Grant/JJC	IDOC - Jail Treatment Services	State Jury System Grant	Totals
Cash and investments - beginning	\$ (15,000)	\$ -	\$ -	\$ -	\$ -	\$ 122,679,009
Receipts:						
Taxes	-	-	-	-	-	116,476,484
Licenses and permits	-	-	-	-	-	48,880
Intergovernmental receipts	-	6,650	-	34,125	-	142,402,257
Charges for services	16,656	-	12,386	-	30,000	20,744,861
Fines and forfeits	-	-	-	-	-	1,535,064
Other receipts	-	-	-	-	-	403,170,211
Total receipts	<u>16,656</u>	<u>6,650</u>	<u>12,386</u>	<u>34,125</u>	<u>30,000</u>	<u>684,377,757</u>
Disbursements:						
Personal services	-	4,986	-	14,366	-	86,419,596
Supplies	-	67	-	-	-	7,060,496
Other services and charges	1,656	-	6,675	-	-	414,513,469
Debt service - principal and interest	-	-	-	-	-	11,691,215
Capital outlay	-	-	3,096	-	30,000	20,173,407
Other disbursements	-	-	-	-	-	142,510,624
Total disbursements	<u>1,656</u>	<u>5,053</u>	<u>9,771</u>	<u>14,366</u>	<u>30,000</u>	<u>682,368,807</u>
Excess (deficiency) of receipts over disbursements	<u>15,000</u>	<u>1,597</u>	<u>2,615</u>	<u>19,759</u>	<u>-</u>	<u>2,008,950</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,597</u>	<u>\$ 2,615</u>	<u>\$ 19,759</u>	<u>\$ -</u>	<u>\$ 124,687,959</u>

ST. JOSEPH COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 5,386,508</u>	<u>\$ 2,860,649</u>

ST. JOSEPH COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Helett Packard	2018 Computer Refresh #6	\$ 16,621	08/18/2018	08/08/2022
Hewlett Packard	2016 Computer Refresh #1	26,361	02/19/2016	02/29/2020
Hewlett Packard	2016 Computer Refresh #2	3,370	06/23/2016	04/23/2020
Hewlett Packard	2016 Computer Refresh #3	16,714	05/25/2016	05/25/2020
Hewlett Packard	2017 Computer Refresh #4	62,977	07/27/2017	07/27/2021
Key Government Finance	2015 Telephone VOIP Lease	241,765	05/19/2015	05/19/2020
Key Government Finance	2015 Telephone Lease Amendment	9,513	12/15/2015	11/15/2020
U.S. Bank	2016 Adams Remco Copiers	7,877	11/23/2016	11/23/2020
U.S. Bank	2017 PSAP Equipment Lease	283,494	05/16/2018	11/16/2027
U.S. Bank	2015 PSAP Equipment Lease	<u>1,337,127</u>	06/30/2015	12/31/2024
Total of annual lease payments		<u>\$ 2,005,819</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2017 GO Bonds Guaranteed Energy Savings	\$ 9,925,000	\$ 875,200
Revenue bonds	2016 Special Taxing District Bonds	8,730,000	850,375
Revenue bonds	2012 Limited Tax Mental Health Refunding Bonds	1,295,000	540,100
Revenue bonds	2014 CEDIT Revenue Bonds (PASP)	7,400,000	686,331
Revenue bonds	2015 SJC Economic Development Bonds (General Sheet Metal)	<u>3,210,000</u>	<u>299,800</u>
Totals		<u>\$ 30,560,000</u>	<u>\$ 3,251,806</u>

ST. JOSEPH COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2018

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 10,092,850
Infrastructure	574,327,456
Buildings	106,796,936
Improvements other than buildings	624,224
Machinery, equipment, and vehicles	33,219,243
Construction in progress	<u>6,160,920</u>
Total capital assets	<u>\$ 731,221,629</u>

(This page intentionally left blank.)

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF ST. JOSEPH COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited St. Joseph County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2018. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on the Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2018.

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


Report on Internal Control over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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


Paul D. Joyce, CPA
State Examiner

May 28, 2019

(This page intentionally left blank.)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

ST. JOSEPH COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2018

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
Department of Agriculture					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553	2018	\$ -	\$ 43,284
School Breakfast Program					
National School Lunch Program	Indiana Department of Education	10.555	2018	-	80,901
National School Lunch Program			2018	-	4,891
National School Lunch Program - Commodities				-	
Total National School Lunch Program				-	85,792
Total - Child Nutrition Cluster				-	129,076
Total - Department of Agriculture				-	129,076
Department of Justice					
Missing Children's Assistance	Indiana State Police	16.543			
Cyber Crimes/Internet Crimes against Children Task Force			2017-MC-FX-K008	-	11,164
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
Victim Assistance Program			5453 10/1/16 - 9/30/18	-	131,118
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588			
Special Victims Unit			6166	-	109,113
Grants to Encourage Arrest Policies and Enforcement of Protective Orders Program	Direct				
Family Justice Center		16.590	2014-WE-AX-0017	-	49,440
Edward Byrne Memorial Justice Assistance Grant Program	Direct				
JAG Program		16.738	2016-DJ-BX-0690	-	14,927
Equitable Sharing Program	Direct				
Drug Enforcement Agreement		16.922	IN0710000	-	83,050
Total - Department of Justice				-	398,812
Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
McKinley at Ash Rd Intersection Improvement and Added Travel Lanes from Birch to Ash			Des. #0902286 #1400296	-	161,275
Cleveland Road Reconstruction From Riverside to SR 933			Des. #1298578 #1401129 #1401130	-	795
Adams Trail Phase II			Des. #1382797	-	17,326
Bridge #62 Replacement Walnut over Yellow Bank Creek			Des. #1383398	-	2,893
Douglas Road Corridor Reconstruction - Ivy to SR 23 and Intersection Improvement			Des. #14000639	-	278,242
Auten Trail and Lighting from Laurel to SR 933			Des. #1400638	-	16,722
LaSalle Trail extension Phase II from Darden to Auten			Des. #1400641	-	58,553
Bridge #58 Replacement Underwood Over Pine Creek			Des. #1400780	-	47,579
Fir Road at Birch Road Roundabout Intersection Improvement			Des. #1400640	-	73,336
Edison at Ash Roundabout Intersection Improvement			Des. #1382759	-	31,485
Countywide Bridge Inventory and Inspection 2016-2019			Des. #1592165	-	144,966
Olive Sample Overpass Reconstruction			Des. #1298579 #1401192 #1401191	-	54,509
LaSalle Trail Extension Phase III from Auten to IN/MI State Line			Des. #1401807	-	60,721
Total - Highway Planning and Construction				-	948,402
Total - Highway Planning and Construction Cluster				-	948,402
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security	20.703			
2018 Hazardous Materials Emergency Preparedness			HM-HMP-0548-160100	-	5,950
Total - Department of Transportation				-	954,352
Department of Health and Human Services					
Immunization Cooperative Agreements	Indiana Department of Health	93.268			
Health Immunization CoAg Grant			17702	-	67,103
Child Support Enforcement	Indiana Department of Child Services	93.563			
Prosecutor Child Support			1504INCSES	-	1,557,803
Child Support Incentive			1504INCSES	-	212,715
Clerk Child Support			1504INCSES	-	141,384
County Child Support (Indirect)			1504INCSES	-	316,764
County Child Support (Incentive)			1504INCSES	-	141,384
Probate Court Child Support			1504INCSES	-	89,378
Clerk Child Support			1504INCSES	-	129,458
Superior Court Child Support			1504INCSES	-	12,140
Total - Child Support Enforcement				-	2,601,026
Maternal and Child Health Services Block Grant to States	Indiana Department of Health	93.994			
F.I.M.R. Programs/SJC Health			22316	-	22,680
Total - Department of Health and Human Services				-	2,690,809
Total federal awards expended				\$ -	\$ 4,173,049

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

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

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2018. 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 use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

ST. JOSEPH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

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

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

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
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
----------------------------------------	----

Section II - Financial Statement Findings

FINDING 2018-001

Subject: Financial Transactions and Reporting
Audit Finding: Material Weakness

Condition

The County Treasurer had internal controls in place over cash and investments; however, the internal controls were not effective.

The control over cash and investments did not ensure that the bank reconciliations reported the correct investment balance. The investment balance at December 31, 2018, per the investment spreadsheet provided, did not agree to the investment balance in the County Treasurer's Cash Book, nor did it agree to the County Treasurer's Monthly Report. As a result, the bank balance did not reconcile with the ledger balance by an immaterial amount.

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

Context

The lack of effective controls was a systemic issue, which occurred throughout the audit period.

Criteria

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

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

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

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

Cause

Management of the County Treasurer's office had not established an effective system of internal controls.

Effect

The failure to monitor the internal control system placed the County Treasurer at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, misstatements in a timely manner.

Recommendation

We recommended that the County Treasurer establish a system of internal controls related to financial transactions and reporting over 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.

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

FINDING 2018-002

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

Condition

The County Auditor had internal controls in place over the preparation of the Schedule of Expenditures of Federal Awards (SEFA); however, the internal controls were not effective.

The federal grant information entered and submitted in the Indiana Gateway for Government Units financial reporting system was the source of the SEFA. An oversight or review process had been put in place; however, the control was found to be ineffective due to the errors on the SEFA identified below.

Context

Due to the lack of effective internal controls, the SEFA presented for audit included the following errors:

1. The Violence Against Women Formula Grants expenditures were understated by \$76,073.
2. The Highway Planning and Construction Cluster expenditures were understated by \$365,018.
3. The Child Support Enforcement grant expenditures were understated by \$129,458.
4. The Adult Protective Services grant expenditures of \$367,240 were included on the SEFA in error. The source of the grant was state funding.
5. Amounts reported as Passed Through to Subrecipients were overstated by \$264,988.

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

Criteria

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

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

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

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

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

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduced here for reference purposes: . . .

- Accurate and timely recording of transactions. . . ."

2 CFR 200.508 states in part:

"The auditee must: . . .

- (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

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

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

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

Cause

Management had not established an effective 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 a system of internal controls to ensure that federal expenditures will be properly reported on 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

No matters are reportable.

AUDITEE-PREPARED DOCUMENTS

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



ST. JOSEPH COUNTY

ESTABLISHED 1830

OFFICE OF THE TREASURER

MICHAEL J KRUK
Treasurer

ROBYN LUTHER
Chief Deputy Treasurer

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-001

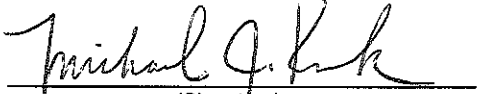
Fiscal year in which the finding initially occurred: 2017

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Not Applicable

Contact Person responsible for Corrective Action: Michael Kruk, County Treasurer

Contact Phone Number: 574-235-9539

Status of Audit Finding: A Corrective Action Plan was implemented on October 15, 2018 that included a procedure for the person performing the bank reconciliations to initial and date the front page of the statement for the account being reconciled. In addition the person reviewing the reconciliations will initial and date the front page of the statements as well. This procedure has been followed monthly since its implementation and will continue to be each month going forward.


(Signature)

St. Joseph County Treasurer
(Title)

May 3, 2019
(Date)

CORRECTIVE ACTION PLAN

FINDING 2018-001

Contact person Responsible for Corrective Action: Michael Kruk, County Treasurer
Contact Phone Number: 574-235-9539

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

- 1) Investments made by the County Treasurer shall be entered on the Investment Ledger at the time of purchase with all relevant information pertaining to the investment.
- 2) One of the columns within the Investment Ledger entitled "Total Cost" will be the amount that investments are entered into the Treasurer's Cash Book and thereby will also be the amount that's reported on the Treasurer's Monthly Report.
- 3) The "Total Cost" will be the total amount expended by the County for the investment which will include any accrued interest plus any premium paid minus any discount.
- 4) No adjustments will be made to the "Total Cost" throughout the term of the investment by either the Treasurer or the Financial Deputy. All coupon (interest) payments received from the investments will go directly to Interest Income.
- 5) When an Investment matures or is called, the investment will be removed from the total investments in Investment Ledger and the "Total Cost" of that investment will be removed from the Treasurer's Cash Book and thereby the Treasurer's Monthly Report.
- 6) In order to bring the Investment Ledger and the Cash Book into agreement, a one-time adjustment will need to be made to the Cash Book. The offsetting entry will be made to Investment Income in the Treasurer's Ledger. The rationale being that if over the last year or so the Investment Ledger and the Cash Book became out of balance, it was more than likely because a) coupon payments got applied to investments or b) investments were removed at par value instead of "Total Cost" from the Cash Book at the time of maturity or call, and the balance of monies received went into interest.
- 7) The Treasurer will compare monthly the investment balance on the Treasurer's Cash Book with the "Total Cost" of investments on the Investment Ledger and make sure they balance and then use that number when preparing the Treasurer's Monthly Report.

Anticipated Completion Date: May 31, 2019



(Signature)



(Title)



(Date)

ST. JOSEPH COUNTY AUDITOR

227 West Jefferson Boulevard
County-City Building
South Bend, Indiana 46601
Telephone (574)235-9668
Fax (574)235-5024

May 28, 2019

Michael J. Hamann
Auditor

John H. Murphy
Chief Deputy Auditor

CORRECTIVE ACTION PLAN

FINDING 2018-002

Contact Person Responsible for Corrective Action: Michael J. Hamann
Contact Phone Number: (574) 235-9668

Views of Responsible Official: We concur with the audit finding with respect to the completion of the Schedule of Expenditures of Federal Awards (SEFA).

Description of Corrective Action Plan:

At Saint Joseph County, federal grants are managed and accounted for on a decentralized basis at the departmental level. For the past few years, the County Auditor has engaged a consultant with experience in federal grant reporting and accounting to assist in the preparation of the SEFA. The work of the consultant is reviewed by the Deputy Auditor before it is submitted in the State's Gateway reporting program. On May 28, 2019, the Auditor's Office held a meeting with the State Board of Accounts field examiners, consultant and representatives of the Clerk's Office, Prosecutor's Office and Public Works to review the audit errors that were found during the 2018 audit and to take steps to prevent these errors from occurring in the future. Steps will include closer review of the federal grant records and SEFA by departmental officials, consultant and the Auditor's Office.

Anticipated Completion Date: May 28, 2019



(Signature)

COUNTY AUDITOR

(Title)

5-28-19

(Date)

OTHER REPORTS

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