

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

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



FILED
09/12/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Michelle L. Puckett	01-01-15 to 12-31-22
County Treasurer	Rhonda J. Helser	01-01-17 to 12-31-20
Clerk of the Circuit Court	Ann M. Torpy	03-19-13 to 12-31-20
County Sheriff	William R. Goshert Kyle Dukes	06-21-17 to 12-31-18 01-01-19 to 12-31-22
President of the Board of County Commissioners	Robert Conley Cary Groninger	01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Sue Ann Mitchell	01-01-18 to 12-31-19



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF KOSCIUSKO COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Kosciusko County (County), which comprises the financial position and results of operations for the year ended December 31, 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 August 14, 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

August 14, 2019



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

TO: THE OFFICIALS OF KOSCIUSKO COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Kosciusko County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement, and have issued our report thereon dated August 14, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

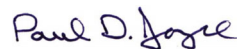
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

August 14, 2019

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
County General	\$ 11,867,708	\$ 23,213,339	\$ 20,460,068	\$ 14,620,979
Sheriff Accident Report	28,087	12,609	11,140	29,556
County Edit Fund	4,407,067	4,845,551	4,714,828	4,537,790
Child Abuse Prevention	6,625	-	-	6,625
City & Town Court Costs	1,884	19,929	9,771	12,042
Clerk Document Storage Fee	177,436	69,382	59,618	187,200
Interest-Congressional	6,635	385	1,125	5,895
Principal Congressional	28,129	28,129	28,129	28,129
Assessor Ed/Sales Disclosure	145,048	13,740	1,976	156,812
Cum Bridge	1,034,670	682,749	1,216,120	501,299
County Cum Capital Developmnt	2,288,949	1,986,304	1,876,869	2,398,384
Drug Free Communities-KCODE	50,679	66,247	39,384	77,542
Electronic Data	33,475	265	3,745	29,995
Local Emergency Planning	40,750	16,729	15,690	41,789
County Extradition	5,064	7,354	3,280	9,138
Gun Permits	10,387	25,440	24,385	11,442
Gen. Drain Improvement	277,445	314,581	313,344	278,682
County Health	942,849	852,688	833,628	961,909
County ID Security Protection	36,829	15,657	3,750	48,736
Health Maintenance Grant	115,146	48,859	29,160	134,845
Local Road & Street	228,632	1,179,401	1,201,394	206,639
Community Crossing Grant 2018	-	1,163,809	1,163,809	-
County Correction	-	48,121	48,121	-
Highway- MVH	941,967	8,252,554	8,085,713	1,108,808
Plat Book Fund	87,058	23,823	26,840	84,041
Rainy Day Fund	3,681,875	-	-	3,681,875
Records Record Perpetuation	245,998	267,261	106,023	407,236
Riverboat Revenue Sharing	-	458,263	458,263	-
Sex & Violent Offender Adm Co	12,834	5,355	-	18,189
Clerk Sheriff Pension	-	91,341	91,341	-
Supplemental PD Services Fund	-	100,072	-	100,072
Surplus Tax	159,824	129,937	181,541	108,220
Surveyor Corner Perpetuation	142,285	77,810	24,933	195,162
Tax Sale Redemption	-	104,348	104,348	-
Tax Sale Surplus	420,988	1,420,440	438,884	1,402,544
Local Health Dept Trust Acct	115,026	34,816	59,654	90,188
CASA	-	15,789	15,789	-
Statewide 9-1-1	358,936	753,255	760,109	352,082
Adult Probation User Fees	163,934	202,255	285,038	81,151
Juvenile Probation User Fees	34,128	3,087	-	37,215
Alternative Dispute Resolution	27,130	8,722	1,430	34,422
Drainage Maintenance	1,731,146	818,178	827,160	1,722,164
Sheriff Sale Fund	81,204	23,800	13,471	91,533
Health Clinic Administrative	99,467	44,948	55,275	89,140
Redevelopment Comm Dreyfus TIF	172,233	22,253	563	193,923
Employee Health Insurance Fund	1,961,770	6,120,932	5,477,207	2,605,495
Deferred Compensation	-	64,705	64,705	-
Withholding-Federal	-	1,145,845	1,145,845	-
Withholding-Co Option Tax	-	132,746	132,746	-
Withholding-P.E.R.F.	-	352,867	352,867	-
Withholding-Sheriff Pension	-	56,336	56,336	-
Withholding-State	-	410,520	410,520	-
Garnishment	-	40,189	40,189	-
Sheriff Pension Holding	50,458	15,821	66,279	-
Tax Distribution	-	94,745,618	94,745,618	-
Wheel Tax /Sur Tax	101,742	2,689,981	2,684,147	107,576
Commercial Vehicle Excise Tax	-	323,555	323,555	-
Sewage Charge Assessment Delq.	-	449,835	293,713	156,122

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

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-18			12-31-18
Financial Institution Fran Tax	-	407,793	407,793	-
Fines & Forfeitures	20,389	96,098	102,942	13,545
Clerk Of Court-Infraction	5,991	75,884	77,545	4,330
Special Death Benefit Fee	425	6,845	6,815	455
State Disclosure Of Sales	1,055	13,675	13,765	965
St Coroner Tr & C Education	666	9,108	9,074	700
Mortgage Fee Fund	623	7,872	7,870	625
Homestd Property Database DLGF	-	14	14	-
Sex & Violent Offender Adm St	31	595	571	55
Child Restraint Fines	75	1,085	975	185
IDHS Dist 2 Fuel Card	339	-	-	339
Education Plate Fee Dist.	75	1,088	1,163	-
93.563 Prosecutor PCA	2,909	1,789	1,012	3,686
Clerk ARRA	3,878	-	3,878	-
93.563 Title IV-D Incentive	324,894	47,540	-	372,434
Prosecutor IV-D Incentive -New	85,349	66,837	79,337	72,849
Clerk IV-D Incentive (NEW)	162,228	59,344	19,714	201,858
Clerk's Trust SAR	830,241	7,825,292	7,468,859	1,186,674
Clerk's ISETS Support SAR	20,935	876,905	886,943	10,897
Sheriff's Inmate Meals SAR	9,173	484,813	487,609	6,377
Sheriff's Commissary SAR	420,014	767,197	868,326	318,885
Sheriff's Crime Stoppers SAR	22,090	2	475	21,617
Treasurer Cash Change SAR	500	-	-	500
Treasurer's Unsettled Tax SAR	3,932,665	2,889,369	3,932,665	2,889,369
Kosciusko County Trust Account SAR	115,835	2,275,880	2,308,468	83,247
Property Reassessment 2017	1,243,162	408,124	348,568	1,302,718
LOIT Special Distribution	241,406	14,737	241,406	14,737
Drug & Alcohol User Fees	85,048	133,502	176,349	42,201
Jury Fee	40,756	8,314	10,008	39,062
Pre-Trial Diversion Fund	59,315	98,338	70,702	86,951
Infraction Deferral	46,106	31,270	34,006	43,370
Town & County User Fees	44,334	14,088	13,740	44,682
Problem Solving Court Fee	71,635	61,409	32,224	100,820
County Elected Officials Train	46,029	15,677	3,354	58,352
SHOT Team Donation	600	968	-	1,568
D.A.R.E. Donations	716	63	-	779
Sheriff Donation Fund	7,989	25,531	14,164	19,356
Redevelopment Com 30 West TIF	148,093	36,848	127,408	57,533
Redevelopment Com Leesburg TIF	-	45,068	45,068	-
Redevelopment Com Co-Op TIF	-	149,167	149,167	-
Redevelopment Com VanBuren TIF	312,910	94,293	-	407,203
Law Enforcement Data Access	223,400	38,500	80,000	181,900
Ineligible Deduction Fund Coun	102,618	15,294	17,629	100,283
Promotional Fund	3,272	2,376	4,132	1,516
Community Correction User Fees	450,893	525,628	235,632	740,889
Innkeepers Tax	43,366	677,058	675,102	45,322
Dreyfus TIF Bond Repayment	165,409	154,357	319,766	-
Redevelop Comm Trupointe TIF	75,387	145,209	109,742	110,854
Co Sheriff Cont Education	410	2,395	-	2,805
KCCRVC Commission	721,432	671,233	537,901	854,764
Law Enforcement Forfeit Sherif	77,376	13,034	2,589	87,821
Recorder Refund	305	-	305	-
Sub Division Escrow	20,001	-	-	20,001
Etna Green Sheriff Patrol	-	4,960	4,960	-
Direct Deposit	-	8,667,940	8,667,940	-
Colonial Insurance	-	11,427	11,427	-
Insurance EFT Account	30,795	4,394,951	4,399,025	26,721

KOSCIUSKO 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
Vision Insurance	-	556	556	-
Flexible Spending Acct	11,158	44,325	40,362	15,121
Aflac	-	12,346	12,346	-
Boston Mutual Life Insurance	-	49,735	49,735	-
Dental Insurance	-	83,235	83,235	-
Withholding-Medicare	-	181,039	181,039	-
Withholding - OASDI	-	774,095	774,095	-
BPPE Ordinance Fees	7,675	12,475	-	20,150
LIT Certified Shares	-	16,722,843	16,722,843	-
LIT Economic Development	-	7,417,414	7,417,414	-
Courthouse Plaza Fund	-	57,694	-	57,694
Weed Cutting Assessments	-	26,404	25,190	1,214
Firefighters Communication	-	6,390	6,390	-
Teen Court Grant	-	61,095	72,389	(11,294)
Public Mass Trans Fed 2018	-	295,045	295,045	-
Pub Mass Trans Capital 2018	-	88,258	88,258	-
Public Mass Tran STATE 2017	-	22,841	22,841	-
Public Mass Trans FEDERAL 2017	-	83,404	83,404	-
Pub Mass Trans STATE 2018	-	99,122	99,122	-
DUI Reimbursement	-	1,482	1,482	-
Fire District 2 Reg Pub 17-18	-	25,926	25,926	-
Fire Dist 2 Training Inf 17-18	-	20,000	20,000	-
Fire District 2 Training 10/11	100	-	-	100
VOCA 15VOCA5405	(26,080)	37,222	40,726	(29,584)
VOCA 14VAGX0062	-	12,746	9,407	3,339
Prenatal	67,555	31,640	41,131	58,064
Fire District 2 2013/2014	200	125	325	-
2017 SHSP Competitive	-	101,510	101,510	-
2018 HMEP (LEPC)	-	11,000	11,000	-
2015 SHSP Races Grant	-	1,499	1,499	-
Bioterrorism Preparedness 2015	877	11,767	6,802	5,842
2017 HMEP	8,199	-	8,199	-
Drug Prosecution Fund	4,000	-	4,000	-
State Drug Free Fund Grant	307	-	-	307
Multi Hazzard Mitigation Plan	-	16,656	16,656	-
Operation Pull Over PT-08-04-0	(140)	4,493	8,639	(4,286)
Comm Corrections Grant 15-16	-	261,063	181,367	79,696
Comm Corrections Grant 16-17	130,204	-	130,204	-
Comm Corrections Grant 17-18	59,046	134,135	193,181	-
TB Medical Expenses	30,000	-	-	30,000
Pandemic Fund	1,908	-	-	1,908
JDAI Juvenile Deten Alterna	-	34,375	20,903	13,472
Court Interpreter Grant	4,569	-	-	4,569
Well Child / Health Clinic	26,060	-	-	26,060
DNR Grant Marine Patrol	76	15,000	15,076	-
JCAP Program Assist	-	-	20,279	(20,279)
Fire Dist 2 Infrastruct 18-19	-	270	270	-
Fire Dist 2 Reg Pub 18-19	-	6,198	5,154	1,044
Community Transition Program	-	11,250	11,250	-
2017 Senior Prosecutor Hub Gr	1,400	-	1,400	-
2018 Senior Prosecutor Hub Gr	-	20,000	-	20,000
Community Crossing Grant	29,474	-	29,474	-
Totals	\$ 42,903,228	\$ 213,191,982	\$ 209,287,687	\$ 46,807,523

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

KOSCIUSKO COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

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

KOSCIUSKO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

KOSCIUSKO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

KOSCIUSKO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

INPRS 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:

KOSCIUSKO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

KOSCIUSKO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures were not received by December 31, 2018.

Note 8. Combined Funds

Funds related to Sheriff Inmate Trust and Work Release Inmate Trust were combined with Kosciusko County Trust Account SAR in 2018, and were reported individually in the prior supplemental Annual Financial Report financial statement, but were combined into one fund for the current supplemental Annual Financial Report 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.

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

	County General	Sheriff Accident Report	County Edit Fund	Child Abuse Prevention	City & Town Court Costs
Cash and investments - beginning	\$ 11,867,708	\$ 28,087	\$ 4,407,067	\$ 6,625	\$ 1,884
Receipts:					
Taxes	15,869,509	-	4,612,609	-	-
Licenses and permits	45,852	-	-	-	-
Intergovernmental receipts	1,185,208	-	-	-	-
Charges for services	3,268,648	12,309	-	-	-
Fines and forfeits	282,520	-	-	-	19,929
Other receipts	2,561,602	300	232,942	-	-
Total receipts	23,213,339	12,609	4,845,551	-	19,929
Disbursements:					
Personal services	14,457,814	-	-	-	-
Supplies	612,823	-	-	-	-
Other services and charges	4,856,883	11,140	2,356,000	-	9,771
Capital outlay	532,548	-	2,358,828	-	-
Other disbursements	-	-	-	-	-
Total disbursements	20,460,068	11,140	4,714,828	-	9,771
Excess (deficiency) of receipts over disbursements	2,753,271	1,469	130,723	-	10,158
Cash and investments - ending	\$ 14,620,979	\$ 29,556	\$ 4,537,790	\$ 6,625	\$ 12,042

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

	Clerk Document Storage Fee	Interest-Congressional	Principal Congressional	Assessor Ed/Sales Disclosure	Cum Bridge
Cash and investments - beginning	\$ 177,436	\$ 6,635	\$ 28,129	\$ 145,048	\$ 1,034,670
Receipts:					
Taxes	-	-	-	-	563,404
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	51,829
Charges for services	-	-	-	-	-
Fines and forfeits	67,346	-	-	13,740	-
Other receipts	2,036	385	28,129	-	67,516
Total receipts	69,382	385	28,129	13,740	682,749
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	59,440	1,125	28,129	1,976	1,216,120
Capital outlay	178	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	59,618	1,125	28,129	1,976	1,216,120
Excess (deficiency) of receipts over disbursements	9,764	(740)	-	11,764	(533,371)
Cash and investments - ending	\$ 187,200	\$ 5,895	\$ 28,129	\$ 156,812	\$ 501,299

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

	County Cum Capital Developmnt	Drug Free Communities-KCODE	Electronic Data	Local Emergency Planning	County Extradition
Cash and investments - beginning	\$ 2,288,949	\$ 50,679	\$ 33,475	\$ 40,750	\$ 5,064
Receipts:					
Taxes	1,751,573	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	161,130	-	-	-	-
Charges for services	60,101	-	265	8,199	7,354
Fines and forfeits	-	66,247	-	-	-
Other receipts	13,500	-	-	8,530	-
Total receipts	1,986,304	66,247	265	16,729	7,354
Disbursements:					
Personal services	-	-	-	-	-
Supplies	850	-	-	10,661	-
Other services and charges	940,675	39,384	-	4,267	3,280
Capital outlay	935,344	-	3,745	762	-
Other disbursements	-	-	-	-	-
Total disbursements	1,876,869	39,384	3,745	15,690	3,280
Excess (deficiency) of receipts over disbursements	109,435	26,863	(3,480)	1,039	4,074
Cash and investments - ending	\$ 2,398,384	\$ 77,542	\$ 29,995	\$ 41,789	\$ 9,138

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

	Gun Permits	Gen. Drain Improvement	County Health	County ID Security Protection	Health Maintenance Grant
Cash and investments - beginning	\$ 10,387	\$ 277,445	\$ 942,849	\$ 36,829	\$ 115,146
Receipts:					
Taxes	-	314,581	708,439	-	-
Licenses and permits	25,010	-	-	-	-
Intergovernmental receipts	-	-	65,170	-	-
Charges for services	-	-	78,666	-	-
Fines and forfeits	-	-	-	15,654	-
Other receipts	430	-	413	3	48,859
Total receipts	25,440	314,581	852,688	15,657	48,859
Disbursements:					
Personal services	-	-	747,112	-	18,260
Supplies	24,385	-	44,243	-	-
Other services and charges	-	313,344	42,273	3,750	-
Capital outlay	-	-	-	-	10,900
Other disbursements	-	-	-	-	-
Total disbursements	24,385	313,344	833,628	3,750	29,160
Excess (deficiency) of receipts over disbursements	1,055	1,237	19,060	11,907	19,699
Cash and investments - ending	\$ 11,442	\$ 278,682	\$ 961,909	\$ 48,736	\$ 134,845

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

	Local Road & Street	Community Crossing Grant 2018	County Correction	Highway- MVH	Plat Book Fund
Cash and investments - beginning	\$ 228,632	\$ -	\$ -	\$ 941,967	\$ 87,058
Receipts:					
Taxes	-	-	-	1,920,570	-
Licenses and permits	-	-	-	41,670	-
Intergovernmental receipts	1,179,401	-	-	6,144,295	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	23,823
Other receipts	-	1,163,809	48,121	146,019	-
Total receipts	1,179,401	1,163,809	48,121	8,252,554	23,823
Disbursements:					
Personal services	-	-	48,121	2,934,464	26,840
Supplies	1,201,394	-	-	2,378,269	-
Other services and charges	-	-	-	324,235	-
Capital outlay	-	1,163,809	-	2,448,745	-
Other disbursements	-	-	-	-	-
Total disbursements	1,201,394	1,163,809	48,121	8,085,713	26,840
Excess (deficiency) of receipts over disbursements	(21,993)	-	-	166,841	(3,017)
Cash and investments - ending	\$ 206,639	\$ -	\$ -	\$ 1,108,808	\$ 84,041

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

	Rainy Day Fund	Records Record Perpetuation	Riverboat Revenue Sharing	Sex & Violent Offender Adm Co	Clerk Sheriff Pension
Cash and investments - beginning	\$ 3,681,875	\$ 245,998	\$ -	\$ 12,834	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	458,263	-	-
Charges for services	-	267,241	-	-	-
Fines and forfeits	-	-	-	-	91,341
Other receipts	-	20	-	5,355	-
Total receipts	-	267,261	458,263	5,355	91,341
Disbursements:					
Personal services	-	23,570	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	82,453	458,263	-	91,341
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	106,023	458,263	-	91,341
Excess (deficiency) of receipts over disbursements	-	161,238	-	5,355	-
Cash and investments - ending	\$ 3,681,875	\$ 407,236	\$ -	\$ 18,189	\$ -

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

	Supplemental PD Services Fund	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ -	\$ 159,824	\$ 142,285	\$ -	\$ 420,988
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	77,810	99,572	-
Fines and forfeits	-	-	-	-	-
Other receipts	100,072	129,937	-	4,776	1,420,440
Total receipts	100,072	129,937	77,810	104,348	1,420,440
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	181,541	24,933	104,348	438,884
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	181,541	24,933	104,348	438,884
Excess (deficiency) of receipts over disbursements	100,072	(51,604)	52,877	-	981,556
Cash and investments - ending	\$ 100,072	\$ 108,220	\$ 195,162	\$ -	\$ 1,402,544

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

	Local Health Dept Trust Acct	CASA	Statewide 9-1-1	Adult Probation User Fees	Juvenile Probation User Fees
Cash and investments - beginning	\$ 115,026	\$ -	\$ 358,936	\$ 163,934	\$ 34,128
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	544	500	-
Fines and forfeits	-	-	-	201,385	3,087
Other receipts	34,816	15,789	752,711	370	-
Total receipts	34,816	15,789	753,255	202,255	3,087
Disbursements:					
Personal services	59,654	-	674,633	247,902	-
Supplies	-	-	-	12,425	-
Other services and charges	-	15,789	85,476	24,711	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	59,654	15,789	760,109	285,038	-
Excess (deficiency) of receipts over disbursements	(24,838)	-	(6,854)	(82,783)	3,087
Cash and investments - ending	\$ 90,188	\$ -	\$ 352,082	\$ 81,151	\$ 37,215

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

	Alternative Dispute Resolution	Drainage Maintenance	Sheriff Sale Fund	Health Clinic Administrative	Redevelopment Comm Dreyfus TIF
Cash and investments - beginning	\$ 27,130	\$ 1,731,146	\$ 81,204	\$ 99,467	\$ 172,233
Receipts:					
Taxes	-	817,771	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	23,800	-	22,253
Fines and forfeits	8,722	-	-	-	-
Other receipts	-	407	-	44,948	-
Total receipts	8,722	818,178	23,800	44,948	22,253
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,430	827,160	13,471	30,887	563
Capital outlay	-	-	-	24,388	-
Other disbursements	-	-	-	-	-
Total disbursements	1,430	827,160	13,471	55,275	563
Excess (deficiency) of receipts over disbursements	7,292	(8,982)	10,329	(10,327)	21,690
Cash and investments - ending	\$ 34,422	\$ 1,722,164	\$ 91,533	\$ 89,140	\$ 193,923

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

	Employee Health Insurance Fund	Deferred Compensation	Withholding-Federal	Withholding-Co Option Tax
Cash and investments - beginning	\$ 1,961,770	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	4,484,961	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	1,635,971	64,705	1,145,845	132,746
Total receipts	6,120,932	64,705	1,145,845	132,746
Disbursements:				
Personal services	-	-	-	-
Supplies	59,923	-	-	-
Other services and charges	5,414,979	64,705	1,145,845	132,746
Capital outlay	2,305	-	-	-
Other disbursements	-	-	-	-
Total disbursements	5,477,207	64,705	1,145,845	132,746
Excess (deficiency) of receipts over disbursements	643,725	-	-	-
Cash and investments - ending	\$ 2,605,495	\$ -	\$ -	\$ -

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

	<u>Withholding-P.E.R.F.</u>	<u>Withholding-Sheriff Pension</u>	<u>Withholding-State</u>	<u>Garnishment</u>
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	<u>352,867</u>	<u>56,336</u>	<u>410,520</u>	<u>40,189</u>
Total receipts	<u>352,867</u>	<u>56,336</u>	<u>410,520</u>	<u>40,189</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	352,867	56,336	410,520	40,189
Capital outlay	-	-	-	-
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>352,867</u>	<u>56,336</u>	<u>410,520</u>	<u>40,189</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Sheriff Pension Holding	Tax Distribution	Wheel Tax /Sur Tax	Commercial Vehicle Excise Tax	Sewage Charge Assessment Delq.
Cash and investments - beginning	\$ 50,458	\$ -	\$ 101,742	\$ -	\$ -
Receipts:					
Taxes	-	84,415,432	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	10,330,186	-	323,555	-
Charges for services	-	-	-	-	449,835
Fines and forfeits	15,821	-	-	-	-
Other receipts	-	-	2,689,981	-	-
Total receipts	<u>15,821</u>	<u>94,745,618</u>	<u>2,689,981</u>	<u>323,555</u>	<u>449,835</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	66,279	94,745,618	2,684,147	323,555	293,713
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>66,279</u>	<u>94,745,618</u>	<u>2,684,147</u>	<u>323,555</u>	<u>293,713</u>
Excess (deficiency) of receipts over disbursements	<u>(50,458)</u>	<u>-</u>	<u>5,834</u>	<u>-</u>	<u>156,122</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 107,576</u>	<u>\$ -</u>	<u>\$ 156,122</u>

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

	Financial Institution Fran Tax	Fines & Forfeitures	Clerk Of Court-Infraction	Special Death Benefit Fee	State Disclosure Of Sales
Cash and investments - beginning	\$ -	\$ 20,389	\$ 5,991	\$ 425	\$ 1,055
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	407,793	-	-	-	13,675
Fines and forfeits	-	96,098	75,884	6,845	-
Other receipts	-	-	-	-	-
Total receipts	<u>407,793</u>	<u>96,098</u>	<u>75,884</u>	<u>6,845</u>	<u>13,675</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	407,793	102,942	77,545	6,815	13,765
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>407,793</u>	<u>102,942</u>	<u>77,545</u>	<u>6,815</u>	<u>13,765</u>
Excess (deficiency) of receipts over disbursements	-	(6,844)	(1,661)	30	(90)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 13,545</u>	<u>\$ 4,330</u>	<u>\$ 455</u>	<u>\$ 965</u>

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

	St Coroner Tr & C Education	Mortgage Fee Fund	Homestd Property Database DLGF	Sex & Violent Offender Adm St	Child Restraint Fines
Cash and investments - beginning	\$ 666	\$ 623	\$ -	\$ 31	\$ 75
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	9,108	7,872	2	-	-
Fines and forfeits	-	-	-	-	1,085
Other receipts	-	-	12	595	-
Total receipts	9,108	7,872	14	595	1,085
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	9,074	7,870	14	571	975
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	9,074	7,870	14	571	975
Excess (deficiency) of receipts over disbursements	34	2	-	24	110
Cash and investments - ending	\$ 700	\$ 625	\$ -	\$ 55	\$ 185

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

	IDHS Dist 2 Fuel Card	Education Plate Fee Dist.	93.563 Prosecutor PCA	Clerk ARRA	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 339	\$ 75	\$ 2,909	\$ 3,878	\$ 324,894
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	1,088	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,789	-	47,540
Total receipts	-	1,088	1,789	-	47,540
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	1,163	1,012	3,878	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,163	1,012	3,878	-
Excess (deficiency) of receipts over disbursements	-	(75)	777	(3,878)	47,540
Cash and investments - ending	\$ 339	\$ -	\$ 3,686	\$ -	\$ 372,434

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

	Prosecutor IV-D Incentive -New	Clerk IV-D Incentive (NEW)	Clerk's Trust SAR	Clerk's ISETS Support SAR	Sheriff's Inmate Meals SAR
Cash and investments - beginning	\$ 85,349	\$ 162,228	\$ 830,241	\$ 20,935	\$ 9,173
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	13,451	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	66,837	45,893	7,825,292	876,905	484,813
Total receipts	66,837	59,344	7,825,292	876,905	484,813
Disbursements:					
Personal services	47,035	8,010	-	-	-
Supplies	3,138	-	-	-	-
Other services and charges	21,015	11,704	-	-	-
Capital outlay	8,149	-	-	-	-
Other disbursements	-	-	7,468,859	886,943	487,609
Total disbursements	79,337	19,714	7,468,859	886,943	487,609
Excess (deficiency) of receipts over disbursements	(12,500)	39,630	356,433	(10,038)	(2,796)
Cash and investments - ending	\$ 72,849	\$ 201,858	\$ 1,186,674	\$ 10,897	\$ 6,377

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

	Sheriff's Commissary SAR	Sheriff's Crime Stoppers SAR	Treasurer Cash Change SAR	Treasurer's Unsettled Tax SAR	Kosciusko County Trust Account SAR
Cash and investments - beginning	\$ 420,014	\$ 22,090	\$ 500	\$ 3,932,665	\$ 115,835
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	767,197	2	-	2,889,369	2,275,880
Total receipts	<u>767,197</u>	<u>2</u>	<u>-</u>	<u>2,889,369</u>	<u>2,275,880</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	868,326	475	-	3,932,665	2,308,468
Total disbursements	<u>868,326</u>	<u>475</u>	<u>-</u>	<u>3,932,665</u>	<u>2,308,468</u>
Excess (deficiency) of receipts over disbursements	<u>(101,129)</u>	<u>(473)</u>	<u>-</u>	<u>(1,043,296)</u>	<u>(32,588)</u>
Cash and investments - ending	<u>\$ 318,885</u>	<u>\$ 21,617</u>	<u>\$ 500</u>	<u>\$ 2,889,369</u>	<u>\$ 83,247</u>

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

	Property Reassessment 2017	LOIT Special Distribution	Drug & Alcohol User Fees	Jury Fee	Pre-Trial Diversion Fund
Cash and investments - beginning	\$ 1,243,162	\$ 241,406	\$ 85,048	\$ 40,756	\$ 59,315
Receipts:					
Taxes	373,743	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	34,381	-	-	-	-
Charges for services	-	14,737	-	234	-
Fines and forfeits	-	-	-	8,077	98,338
Other receipts	-	-	133,502	3	-
Total receipts	<u>408,124</u>	<u>14,737</u>	<u>133,502</u>	<u>8,314</u>	<u>98,338</u>
Disbursements:					
Personal services	149,570	-	153,676	-	60,046
Supplies	164	-	5,996	-	2,666
Other services and charges	29,207	-	16,677	10,008	7,990
Capital outlay	169,627	241,406	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>348,568</u>	<u>241,406</u>	<u>176,349</u>	<u>10,008</u>	<u>70,702</u>
Excess (deficiency) of receipts over disbursements	<u>59,556</u>	<u>(226,669)</u>	<u>(42,847)</u>	<u>(1,694)</u>	<u>27,636</u>
Cash and investments - ending	<u>\$ 1,302,718</u>	<u>\$ 14,737</u>	<u>\$ 42,201</u>	<u>\$ 39,062</u>	<u>\$ 86,951</u>

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

	Infraction Deferral	Town & County User Fees	Problem Solving Court Fee	County Elected Officials Train	SHOT Team Donation
Cash and investments - beginning	\$ 46,106	\$ 44,334	\$ 71,635	\$ 46,029	\$ 600
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	31,270	-	-	-	-
Fines and forfeits	-	-	61,409	15,657	-
Other receipts	-	14,088	-	20	968
Total receipts	31,270	14,088	61,409	15,677	968
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	84	-	-
Other services and charges	34,006	13,740	32,140	3,354	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	34,006	13,740	32,224	3,354	-
Excess (deficiency) of receipts over disbursements	(2,736)	348	29,185	12,323	968
Cash and investments - ending	\$ 43,370	\$ 44,682	\$ 100,820	\$ 58,352	\$ 1,568

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

	D.A.R.E. Donations	Sheriff Donation Fund	Redevelopment Com 30 West TIF	Redevelopment Com Leesburg TIF	Redevelopment Com Co-Op TIF
Cash and investments - beginning	\$ 716	\$ 7,989	\$ 148,093	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	63	25,531	36,848	45,068	149,167
Total receipts	<u>63</u>	<u>25,531</u>	<u>36,848</u>	<u>45,068</u>	<u>149,167</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	14,164	127,408	45,068	149,167
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>14,164</u>	<u>127,408</u>	<u>45,068</u>	<u>149,167</u>
Excess (deficiency) of receipts over disbursements	<u>63</u>	<u>11,367</u>	<u>(90,560)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 779</u>	<u>\$ 19,356</u>	<u>\$ 57,533</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Redevelopment Com VanBuren TIF	Law Enforcement Data Access	Ineligible Deduction Fund Coun	Promotional Fund	Community Correction User Fees
Cash and investments - beginning	\$ 312,910	\$ 223,400	\$ 102,618	\$ 3,272	\$ 450,893
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	1,734	1,468	-
Fines and forfeits	-	-	-	-	525,628
Other receipts	94,293	38,500	13,560	908	-
Total receipts	94,293	38,500	15,294	2,376	525,628
Disbursements:					
Personal services	-	-	14,012	-	124,373
Supplies	-	-	924	1,169	-
Other services and charges	-	80,000	2,693	2,963	111,259
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	80,000	17,629	4,132	235,632
Excess (deficiency) of receipts over disbursements	94,293	(41,500)	(2,335)	(1,756)	289,996
Cash and investments - ending	\$ 407,203	\$ 181,900	\$ 100,283	\$ 1,516	\$ 740,889

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

	Innkeepers Tax	Dreyfus TIF Bond Repayment	Redevelop Comm Trupointe TIF	Co Sheriff Cont Education	KCCRVC Commission
Cash and investments - beginning	\$ 43,366	\$ 165,409	\$ 75,387	\$ 410	\$ 721,432
Receipts:					
Taxes	677,058	-	-	-	671,233
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	154,357	145,209	-	-
Fines and forfeits	-	-	-	2,395	-
Other receipts	-	-	-	-	-
Total receipts	677,058	154,357	145,209	2,395	671,233
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	675,102	319,766	109,742	-	537,901
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	675,102	319,766	109,742	-	537,901
Excess (deficiency) of receipts over disbursements	1,956	(165,409)	35,467	2,395	133,332
Cash and investments - ending	\$ 45,322	\$ -	\$ 110,854	\$ 2,805	\$ 854,764

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

	Law Enforcement Forfeit Sherif	Recorder Refund	Sub Division Escrow	Etna Green Sheriff Patrol	Direct Deposit
Cash and investments - beginning	\$ 77,376	\$ 305	\$ 20,001	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	11,163	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,871	-	-	4,960	8,667,940
Total receipts	13,034	-	-	4,960	8,667,940
Disbursements:					
Personal services	-	-	-	-	-
Supplies	330	-	-	-	-
Other services and charges	-	305	-	4,960	8,667,940
Capital outlay	2,259	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,589	305	-	4,960	8,667,940
Excess (deficiency) of receipts over disbursements	10,445	(305)	-	-	-
Cash and investments - ending	\$ 87,821	\$ -	\$ 20,001	\$ -	\$ -

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

	Colonial Insurance	Insurance EFT Account	Vision Insurance	Flexible Spending Acct	Aflac
Cash and investments - beginning	\$ -	\$ 30,795	\$ -	\$ 11,158	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	907	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,427	4,394,044	556	44,325	12,346
Total receipts	11,427	4,394,951	556	44,325	12,346
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	11,427	4,399,025	556	40,362	12,346
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	11,427	4,399,025	556	40,362	12,346
Excess (deficiency) of receipts over disbursements	-	(4,074)	-	3,963	-
Cash and investments - ending	\$ -	\$ 26,721	\$ -	\$ 15,121	\$ -

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

	Boston Mutual Life Insurance	Dental Insurance	Withholding-Medicare	Withholding - OASDI	BPPE Ordinance Fees
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 7,675
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	12,475
Fines and forfeits	-	-	-	-	-
Other receipts	49,735	83,235	181,039	774,095	-
Total receipts	49,735	83,235	181,039	774,095	12,475
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	49,735	83,235	181,039	774,095	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	49,735	83,235	181,039	774,095	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	12,475
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 20,150

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

	LIT Certified Shares	LIT Economic Development	Courthouse Plaza Fund	Weed Cutting Assessments	Firefighters Communication
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	16,722,843	7,417,414	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	57,694	26,404	6,390
Total receipts	16,722,843	7,417,414	57,694	26,404	6,390
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	16,722,843	7,417,414	-	25,190	6,390
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	16,722,843	7,417,414	-	25,190	6,390
Excess (deficiency) of receipts over disbursements	-	-	57,694	1,214	-
Cash and investments - ending	\$ -	\$ -	\$ 57,694	\$ 1,214	\$ -

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

	Teen Court Grant	Public Mass Trans Fed 2018	Pub Mass Trans Capital 2018	Public MassTran STATE 2017	Public Mass Trans FEDERAL 2017
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	61,095	295,045	88,258	22,841	83,404
Total receipts	<u>61,095</u>	<u>295,045</u>	<u>88,258</u>	<u>22,841</u>	<u>83,404</u>
Disbursements:					
Personal services	64,688	-	-	-	-
Supplies	5,482	-	-	-	-
Other services and charges	2,219	295,045	88,258	22,841	83,404
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>72,389</u>	<u>295,045</u>	<u>88,258</u>	<u>22,841</u>	<u>83,404</u>
Excess (deficiency) of receipts over disbursements	<u>(11,294)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (11,294)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Pub Mass Trans STATE 2018	DUI Reimbursement	Fire District 2 Reg Pub 17-18	Fire Dist 2 Training Inf 17-18	Fire District 2 Training 10/11
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 100
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	99,122	1,482	25,926	20,000	-
Total receipts	99,122	1,482	25,926	20,000	-
Disbursements:					
Personal services	-	1,482	-	-	-
Supplies	-	-	-	-	-
Other services and charges	99,122	-	25,926	20,000	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	99,122	1,482	25,926	20,000	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 100

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

	VOCA 15VOCA5405	VOCA 14VAGX0062	Prenatal	Fire District 2 2013/2014	2017 SHSP Competitive
Cash and investments - beginning	\$ (26,080)	\$ -	\$ 67,555	\$ 200	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	125	-
Fines and forfeits	-	-	-	-	-
Other receipts	37,222	12,746	31,640	-	101,510
Total receipts	37,222	12,746	31,640	125	101,510
Disbursements:					
Personal services	40,726	9,407	39,441	-	-
Supplies	-	-	1,690	-	-
Other services and charges	-	-	-	325	101,510
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	40,726	9,407	41,131	325	101,510
Excess (deficiency) of receipts over disbursements	(3,504)	3,339	(9,491)	(200)	-
Cash and investments - ending	\$ (29,584)	\$ 3,339	\$ 58,064	\$ -	\$ -

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

	2018 HMEP (LEPC)	2015 SHSP Races Grant	Bioterrorism Preparedness 2015	2017 HMEP	Drug Prosecution Fund
Cash and investments - beginning	\$ -	\$ -	\$ 877	\$ 8,199	\$ 4,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,000	1,499	11,767	-	-
Total receipts	11,000	1,499	11,767	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	6,802	-	-
Other services and charges	11,000	-	-	8,199	4,000
Capital outlay	-	1,499	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	11,000	1,499	6,802	8,199	4,000
Excess (deficiency) of receipts over disbursements	-	-	4,965	(8,199)	(4,000)
Cash and investments - ending	\$ -	\$ -	\$ 5,842	\$ -	\$ -

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

	State Drug Free Fund Grant	Multi Hazzard Mitigation Plan	Operation Pull Over PT-08-04-0	Comm Corrections Grant 15-16	Comm Corrections Grant 16-17
Cash and investments - beginning	\$ 307	\$ -	\$ (140)	\$ -	\$ 130,204
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	16,656	4,493	261,063	-
Total receipts	-	16,656	4,493	261,063	-
Disbursements:					
Personal services	-	-	8,639	77,478	-
Supplies	-	-	-	21,219	-
Other services and charges	-	16,656	-	82,670	130,204
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	16,656	8,639	181,367	130,204
Excess (deficiency) of receipts over disbursements	-	-	(4,146)	79,696	(130,204)
Cash and investments - ending	\$ 307	\$ -	\$ (4,286)	\$ 79,696	\$ -

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

	Comm Corrections Grant 17-18	TB Medical Expenses	Pandemic Fund	JDAI Juvenile Deten Alterna	Court Interpreter Grant
Cash and investments - beginning	\$ 59,046	\$ 30,000	\$ 1,908	\$ -	\$ 4,569
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	134,135	-	-	34,375	-
Total receipts	134,135	-	-	34,375	-
Disbursements:					
Personal services	88,627	-	-	9,953	-
Supplies	12,874	-	-	247	-
Other services and charges	91,680	-	-	6,345	-
Capital outlay	-	-	-	4,358	-
Other disbursements	-	-	-	-	-
Total disbursements	193,181	-	-	20,903	-
Excess (deficiency) of receipts over disbursements	(59,046)	-	-	13,472	-
Cash and investments - ending	\$ -	\$ 30,000	\$ 1,908	\$ 13,472	\$ 4,569

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

	Well Child / Health Clinic	DNR Grant Marine Patrol	JCAP Program Assist	Fire Dist 2 Infrastruct 18-19	Fire Dist 2 Reg Pub 18-19
Cash and investments - beginning	\$ 26,060	\$ 76	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	15,000	-	270	6,198
Total receipts	-	15,000	-	270	6,198
Disbursements:					
Personal services	-	7,719	-	-	-
Supplies	-	-	1,379	-	-
Other services and charges	-	7,357	18,900	270	5,154
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	15,076	20,279	270	5,154
Excess (deficiency) of receipts over disbursements	-	(76)	(20,279)	-	1,044
Cash and investments - ending	\$ 26,060	\$ -	\$ (20,279)	\$ -	\$ 1,044

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

	Community Transition Program	2017 Senior Prosecutor Hub Gr	2018 Senior Prosecutor Hub Gr	Community Crossing Grant	Totals
Cash and investments - beginning	\$ -	\$ 1,400	\$ -	\$ 29,474	\$ 42,903,228
Receipts:					
Taxes	-	-	-	-	112,695,922
Licenses and permits	-	-	-	-	113,620
Intergovernmental receipts	-	-	-	-	44,073,675
Charges for services	-	-	-	-	9,687,638
Fines and forfeits	-	-	-	-	1,701,031
Other receipts	11,250	-	20,000	-	44,920,096
Total receipts	11,250	-	20,000	-	213,191,982
Disbursements:					
Personal services	-	-	-	-	20,143,252
Supplies	-	-	-	-	4,409,137
Other services and charges	11,250	1,400	-	29,474	160,873,103
Capital outlay	-	-	-	-	7,908,850
Other disbursements	-	-	-	-	15,953,345
Total disbursements	11,250	1,400	-	29,474	209,287,687
Excess (deficiency) of receipts over disbursements	-	(1,400)	20,000	(29,474)	3,904,295
Cash and investments - ending	\$ -	\$ -	\$ 20,000	\$ -	\$ 46,807,523

KOSCIUSKO 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>\$ 1,448,230</u>	<u>\$ 4,434,901</u>

KOSCIUSKO COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Lessor	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General Obligation Bonds	Louis Dreyfus TIF	\$ 3,560,000	\$ 470,000
General Obligation Bonds	TruPointe TIF	<u>1,343,000</u>	<u>115,525</u>
Totals		<u>\$ 4,903,000</u>	<u>\$ 585,525</u>

KOSCIUSKO 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:	
Infrastructure	\$ 51,378,065
Buildings	40,437,275
Machinery, equipment, and vehicles	7,643,053
Construction in progress	<u>3,183,328</u>
Total governmental activities	<u>102,641,721</u>
Total capital assets	<u><u>\$ 102,641,721</u></u>

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 KOSCIUSKO COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited Kosciusko County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 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

August 14, 2019

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

KOSCIUSKO 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 Justice					
Juvenile Justice and Delinquency Prevention Teen Court	Indiana Criminal Justice Institute	16.540	D3-18-12328	\$ -	\$ 61,095
Crime Victim Assistance VOCA (2017)	Indiana Criminal Justice Institute	16.575	D3-17-11465	-	37,222
Total - Department of Justice				-	98,317
Department of Transportation					
Federal Transit Cluster					
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs KABS Capital 2018	Indiana Department of Transportation	20.526	A249-18-G170068	88,258	88,258
Total - Federal Transit Cluster				88,258	88,258
Highway Planning and Construction Cluster					
Highway Planning and Construction Cum Bridge	Indiana Department of Transportation	20.205	DES # 1592891	-	98,934
Total - Highway Planning and Construction Cluster				-	98,934
Highway Safety Cluster					
National Priority Safety Programs OPO (2018)	Town of Winona Lake	20.616	D3-18-11933	-	4,493
Total - Highway Safety Cluster				-	4,493
Formula Grants for Rural Areas and Tribal Transit Program					
KABS Federal 2017	Indiana Department of Transportation	20.509	A249-17-G160243	83,404	83,404
KABS Federal 2018			A249-18-G170167	295,045	295,045
Total - Formula Grants for Rural Areas				378,449	378,449
Minimum Penalties for Repeat Offenders for Driving While Intoxicated DUI (2018)	Town of Winona Lake	20.608	D3-18-12073	-	1,482
Interagency Hazardous Materials Public Sector Training and Planning Grants 2018 HMEP LEPC	Indiana Department of Homeland Security	20.703	HM-HMP-0548-16	-	11,000
Total - Department of Transportation				466,707	582,616
Department of Health and Human Services					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Bioterrorism Preparedness					
	Indiana Department of Health	93.074	20418	-	11,767
Child Support Enforcement					
IV-D Prosecutor Incentive	Indiana Department of Child Services	93.563	FY2018	-	79,337
IV-D Clerk Incentive			FY2018	-	19,714
IV-D 1000-02055 Prosecutor Expenditure			FY2018	-	466,069
IV-D 1000-02050 Co Gen 100% Fed Clerk IV-D Expenditures			FY2018	-	35,500
IV-D 1000-00256 Co Gen 100% Fed Indirect Costs			FY2018	-	84,095
1119 IV-D Document Storage			FY2018	-	2,036
Total - Child Support Enforcement				-	686,751
Maternal and Child Health Services Block Grant to the States Prenatal	Indiana State Department of Health	93.994	22330	-	32,528
Total - Department of Health and Human Services				-	731,046
Department of Homeland Security					
Boating Safety Financial Assistance 2018 Boating Safety	Indiana Department of Natural Resources	97.012	FY 2018	-	8,179
Emergency Management Performance Grants EMPG (Ed's Wages) 1000-0360	Indiana Department of Homeland Security	97.042	EMC-2017-EP-00002	-	44,079
Pre-Disaster Mitigation Multi Hazard Mitigation Plan	Indiana Department of Homeland Security	97.047	EMC-2017-PC-0004	-	16,656
Homeland Security Grant Program 2015 SHSP Races Grant	Indiana Department of Homeland Security	97.067	EMW-2015-SS-00049-S01	-	1,499
2017 SHSP Competitive			EMW-2017-SS-00003	-	101,510
Total - Homeland Security Grant Program				-	103,009
Total - Department of Homeland Security				-	171,923
Total federal awards expended				\$ 466,707	\$ 1,583,902

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

KOSCIUSKO COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

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

KOSCIUSKO COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

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

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

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

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

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

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.



Michelle L. Puckett
Kosciusko County Auditor

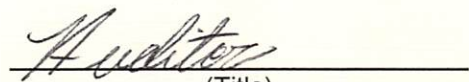
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

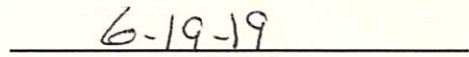
FINDING 2017-001

Fiscal year in which the finding initially occurred: **2016 & 2017**
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:
Contact Person Responsible for Corrective Action: **Michelle L. Puckett, County Auditor**
Contact Phone Number: **574-372-2328**

Status of Audit Finding: The Kosciusko County Grant Policy was revised and adopted by the Kosciusko County Commissioners on November 13, 2018. The new policy addresses and corrected the deficits in our previous policy. We have not had any new turnover in Grant personnel and we have started cross training another deputy to ensure all internal controls are being met. In my corrective action plan, I stated the anticipated completion date of this plan would be June 30, 2020. We are on schedule to meet this deadline. The Annual Report process was also revised to add additional internal controls to ensure the SEFA is accurately reported. I am attaching the revised policy for your review.


(Signature)


(Title)


(Date)

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

Kosciusko County Grant Policy

As approved by the County Commissioners on November 13, 2018

Grant Approval

- *The department will present a completed grant proposal to the County Commissioners and the County Council at a regularly scheduled public meeting (See Kosciusko County Grant Proposal)*
- *Once the County Commissioners and County Council approve the proposal, the department can apply for the grant*
- *When the department submits the grant application to the grantor agency, the department must give a copy of the application to the Auditor's grant deputy*
- *Once the grant has been awarded by the grantor agency, the department must provide the Auditor's grant deputy with the fully executed grant agreement and award letter*
- *Reminder: on all newly approved reimbursable grants, the department must request an additional appropriation from the County Council before the department can begin spending grant funds (Advance grants do not require an additional appropriation since no county money is being spent)*

Grant Recordkeeping

- *The Auditor's grant deputy will establish a separate fund and file for each grant with a check sheet to ensure all grant requirements are met (See Grant Process Guide)*
- *The department will provide the Auditor's grant deputy with the following; copies of grant application, grant award letter, fully executed grant agreement, budget, claim vouchers with supporting invoices, reports with supporting documentation, etc. The Auditor's grant deputy will place documents in the grant file*
- *The department will also maintain a grant file with all the grant documents that have been remitted to the Auditor's grant deputy*
- *The department will complete and submit to the Auditor's grant deputy, a Grant Money Request Form (see attached) each time the county is to receive grant funding. The claim vouchers supporting the distribution must be attached to the form*
- *It is the responsibility of the department to comply with the grantor's reporting requirements. Final reports, with supporting documentation, must be provided to the Auditor's grant deputy. (The funds ledger is generally used to support financial reports)*
- *Reports detailing receipts, disbursements and balances of the grant funds must be provided to the Auditor's grant deputy monthly/quarterly, depending on the frequency of activity within the fund. The terms of the reporting will be determined by the Auditor's grant deputy. The grant deputy will notify the department of the terms. The following step describes the reporting details as required above.*

- *The department will run a monthly/quarterly ledger by fund within the correct date span. The department will compare the ledger entries to the records they have kept in their file and place tick marks on both the receipts and disbursements on the ledger and initial indicating the accuracy of the information and their approval. The department will submit the executed ledger to the Auditor's grant deputy*
- *The Auditor's grant deputy will run a monthly/quarterly ledger by fund within the correct date span. The Auditor's grant deputy will compare the ledger entries to the records they have kept in their file and place tick marks on both the receipts and disbursements on the ledger and initial indicating the accuracy of the information and their approval*
- *The Auditor's grant deputy will keep a detailed record in the file documenting the results/resolutions of the monthly/quarterly reports (see pink Grant Checks & Balance sheet)*
- *At the end of the grant term, the Auditor's grant deputy will run a final ledger for the entire date span of the grant to show the final balance is -0- and close the file. If the final balance is not -0-, the Auditor's grant deputy will contact the department to assist in the reconciliation of the fund so the ending balance is -0-. The department head will need to sign the final ledger, confirming the -0- balance and the close of the grant fund*

Grant Reporting for Gateway

- *At the end of the calendar year, the Auditor's grant deputy will run reports from the financial system and compare the financial reports to the information received from the department*
- *The Auditor's grant deputy will enter information from Federal grants onto the SEFA (Schedule of Expenditures of Federal Awards) spreadsheet from the information obtained from the financial records and grant files*
- *The Auditor & chief deputy will review the SEFA spreadsheet and check the accuracy of the grant information by comparing it to the supporting documentation within the grant files. The Auditor and chief deputy will place tick marks on the spreadsheet and initial indicating the accuracy of the information and their approval*
- *The grant deputy will send the SEFA spreadsheet to the department for their review. The department must place tick marks on the spreadsheet and initial indicating the accuracy of the information and their approval. The department will verify all information, make corrections if necessary and return the SEFA spreadsheet to the grant deputy*
- *Any differences noted by the department will be reviewed and noted by the Auditor and chief deputy before changes are made to the SEFA spreadsheet*
- *Annually the Auditor's office will submit all Federal grant information into Gateway for review by the State Board of Accounts*



KOSCIUSKO CIRCUIT AND SUPERIOR COURTS

Ann Torpy, Clerk

Melissa Boggs, Chief Deputy

121 N Lake St, Room: D162, Warsaw, IN 46580

Telephone: 574-372-2331 Fax: 574-372-2338

June 13, 2019

Summary Schedule of Prior Audit Findings

Finding 2017-002

Fiscal Year in which finding initially occurred: 2016 & 2017

Pass-Through Entity, if pass-through or Federal Grantor Agency, if Direct: Indiana Department of Child Services

Contact Person Responsible for Corrective Action: Ann M. Torpy Clerk of the Circuit Court

Contact Phone: 574-265-2638

Status of Audit Finding:

On, September 18, 2018, the Clerk of Circuit Court, submitted a claim to the County Auditor for reimbursement of bank fees paid out of the Title IV-D incentive fund in the amount of \$3276.51. This amount was recommended by the CSB for the first quarter of 2017 and the first 8 months of 2018. The Clerk has since paid bank fees out of a newly created account in her county general budget.

On, October 2, 2018, the Clerk of the Circuit Court, submitted claims to the County Auditor for reimbursement for the percentage recommended by CSB, which is based on the total IV-D case load. The Clerk made a reimbursement for repair of the Child Support check folder/sealer equipment in the amount of \$177.66 which is 54% of the total cost of repair. The Clerk also submitted a claim for the annual maintenance agreement for the child support check folder sealer machine based on the IV-D case load. The amount reimbursed was \$578.38, which is 51% of the total price for the maintenance agreement.

Beginning January 2019, the Clerk began using appropriate funds from County General to cover the costs for repair and the annual service agreement.

Beginning January 1, 2019, the County Auditor started processing payroll for the child support deputy out of the IV-D incentive fund by taking 30% each pay period, and 70% each pay period from the Clerk's county general payroll fund. In the past we were paying that position 70% of the year out of county general and 30% of the year out of IV-D incentive. We were unable to

start this earlier, since the findings were presented midway through 2018. My corrective action plan stated that I will have the plan corrected December 31, 2018.

Ann Jorpy

Signature

Clerk

Title

6-14-2019

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/>.