

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

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



FILED
09/19/2019

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-12
Notes to Financial Statement	13-18
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-51
Schedule of Payables and Receivables	52
Schedule of Leases and Debt	53
Schedule of Capital Assets.....	54
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance	56-58
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	60-61
Notes to Schedule of Expenditures of Federal Awards	62
Schedule of Findings and Questioned Costs	63-71
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings.....	74-76
Corrective Action Plan	77-81
Other Reports.....	82

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Pauline E. Graff Patricia A. Pickens	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Treasurer	Tina M. Bontrager	01-01-17 to 12-31-20
Clerk of the Circuit Court	Wendy S. Hudson (Vacant) Christopher Anderson	01-01-15 to 08-17-18 08-18-18 to 08-19-18 08-20-18 to 12-31-22
County Sheriff	Bradley D. Rogers Jeffrey Siegel	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Health Office	Dr. Daniel Nafziger Dr. Lydia K. Mertz	01-01-18 to 01-02-18 01-03-18 to 12-31-19
President of the Board of County Commissioners	Mike Yoder	01-01-18 to 12-31-19
President of the County Council	John K. Letherman	01-01-18 to 12-31-19



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF ELKHART COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Elkhart County (County), which comprises the financial position and results of operations for the year ended December 31, 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 20, 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 20, 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 ELKHART COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Elkhart County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement, and have issued our report thereon dated August 20, 2019, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2018-001, that we consider to be a material weakness.

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*.

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*.

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

August 20, 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.

ELKHART 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
After Settlement Collections	\$ 8,192,224	\$ 7,498,667	\$ 8,192,225	\$ 7,498,666
Inmate Trust	150,532	2,782,992	2,802,339	131,185
Jail Commissary	101,369	565,040	564,945	101,464
Clerk's Trust	1,921,368	19,413,790	19,709,756	1,625,402
NW Gateway Bond	-	905,478	99,426	806,052
NW Gateway Bond Reserve	-	74,522	-	74,522
County General	13,277,361	56,953,802	52,458,482	17,772,681
Accident Report	40,125	42,165	28,304	53,986
2015 Bond Fund	-	144,675	144,675	-
Settlement-Local Option Certif	31,566	-	-	31,566
Campaign Finance Enforcement	150	-	-	150
LIT - Economic Development	9,123,670	6,876,493	5,902,207	10,097,956
Clerk's Records Perpetuation	353,109	141,778	25,250	469,637
Congressional School Interest	72,424	-	1,834	70,590
Congressional School Principal	45,862	-	-	45,862
Convention Visitor & Tourism	-	2,100,000	2,100,000	-
Prisoner Reimbursement for Inc	1,095,365	3,578,021	3,115,136	1,558,250
Sales Disclosure-County Share	21,569	46,285	50,317	17,537
Cumulative Bridge	1,378,110	1,041,182	930,613	1,488,679
Cumulative Building	185,403	-	-	185,403
Cumulative Cap Development	3,063,056	2,619,567	2,272,231	3,410,392
Cumulative Drainage	1,454,317	499,525	324,082	1,629,760
Cumulative Voting System	572,692	673,521	540,900	705,313
Drug Free Community	59,214	206,142	110,010	155,346
Economic Development Fee	189,176	110,953	56,177	243,952
Electronic Map (GIS)	37,875	31,063	30,009	38,929
Emergency Planning Right to Know	102,113	14,120	44,207	72,026
Emergency Telephone System	683,475	1,720,369	1,501,857	901,987
Enhanced Access	162,984	73,462	28,753	207,693
Extradition	12,346	54,274	38,105	28,515
Firearms Training	145,527	75,168	187,049	33,646
Health	1,432,703	2,768,010	2,870,661	1,330,052
Identification Security Protec	58,467	26,504	14,000	70,971
Local Health Maintenance	161,618	74,773	73,001	163,390
Local Road & Street	1,503,569	2,394,063	2,226,715	1,670,917
LIT Public Safety County Share	53,214	6,266,054	5,010,140	1,309,128
Major Bridge	1,878,172	2,623,570	1,707,576	2,794,166
Major Moves Construction	15,307,567	2,626,130	1,858,348	16,075,349
Misdemeanant	2,240	115,848	50,440	67,648
Motor Vehicle Highway	3,875,201	8,669,358	8,824,382	3,720,177
Park & Recreation Non Revertin	584,081	110,185	170,144	524,122
Park Non-Reverting Operating	296,646	117,273	145,668	268,251
Plat Book	213,694	40,985	50,831	203,848
Rainy Day	5,116,012	3,000,000	-	8,116,012
Reassessment - 2015	305,953	1,003,560	730,146	579,367
Recorder's Perpetuation	613,279	459,626	288,239	784,666
Sheriff's Pensions Trust	254,110	364,599	300,000	318,709
Public Defender Supplemental	156,390	66,895	106,480	116,805
Surplus Tax	878,003	799,021	545,660	1,131,364
Surveyor's Corner Perpetuation	145,243	131,235	15,060	261,418
Tax Sale Redemption	4,949	658,633	567,709	95,873
Tax Sale Surplus	3,010,184	2,404,328	3,327,361	2,087,151
Local Health Dept. Trust A/C	182,778	73,377	64,717	191,438
Unsafe Building	3,308	10,121	3,307	10,122
GAL/CASA	68,625	61,344	129,969	-
Auditor Ineligible Deduction	609,980	259,183	141,120	728,043
County Elected Officials Train	83,639	26,504	4,697	105,446
Park & Recreation	525,093	1,751,903	1,662,879	614,117
County Offender Transportation	31,678	4,500	-	36,178
Statewide 911	2,617,505	1,442,366	1,047,696	3,012,175
Abandoned Vehicles	17,794	2,073	1,763	18,104
Adult Probation Administrative	33,863	121,028	140,430	14,461
Community Corrections Juvenile	48,496	46,720	57,537	37,679
Adult Probation User Fees	(19,112)	647,662	630,470	(1,920)
Juvenile Probation User Fees	2,909	10,759	13,658	10
Alternate Dispute Resolution	33,770	17,130	15,305	35,595
Elkhart County Sheriff Donation	32,265	9,753	25,123	16,895

ELKHART 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	
Debt Service	9,306,430	6,917,135	7,198,626	9,024,939
Self Insurance - Group Insurance	4,231,187	14,172,289	15,033,488	3,369,988
2017 Corrections Complex Bond	11,639,825	-	2,902,095	8,737,730
Payroll Clearing	-	12,233,352	12,233,352	-
Settlement	-	228,111,306	228,111,306	-
Wheel Tax	1,523	540,036	534,033	7,526
Sur Tax	-	4,534,897	4,534,897	-
CVET Agency	-	1,195,065	1,195,065	-
Weed Lien Collections	2,962	4,466	1,161	6,267
Sewage Collections	-	281,855	281,855	-
Financial Institution Tax	-	1,206,646	1,206,646	-
LOIT PTRC	1,473	-	-	1,473
State Fines and Forfeitures	64,094	376,481	377,684	62,891
Infractions Judgements	37,270	292,386	309,656	20,000
Special Death Benefit	1,720	23,655	23,510	1,865
Coroners Training & Con't Educ	2,432	23,282	23,700	2,014
DLGF Homestead Property Database	35	97	132	-
Child Restraint Violations Fine	250	1,800	2,025	25
Inheritance Tax	17,337	130	-	17,467
Education Plate Fees Agency	-	2,269	2,100	169
Riverboat Wager Tax Rev Distri	-	1,170,324	1,170,324	-
Settlement-Court Fees Distribu	2,926	38,332	-	41,258
93.563Incentive - County General	96,866	113,366	142,643	67,589
93.563Prosecutor IV-D Incentive	460,511	170,555	127,411	503,655
93.563Clerk IV-D Incentive Pos	224,949	124,260	47,421	301,788
LIT- SPECIAL PURPOSE	2,655,338	14,778,759	12,600,204	4,833,893
LOIT Special Distribution	3,426,037	-	3,135,046	290,991
Law Enforcement Cont Ed Parks	467	-	-	467
Law enforcement Cont Ed Sheriff	87,447	18,757	48,703	57,501
Jury Pay	35,935	13,675	15,000	34,610
Infraction Deferral Program	37,933	221,399	224,508	34,824
Special Projects (Pros Atty)	88,645	228,235	215,759	101,121
Pretrial Diversion	11,430	56,463	51,073	16,820
TIF Capital Projects	-	3,673,138	3,673,138	-
TIF Capital Proj	-	2,567,882	2,567,882	-
Millersburg II TIF	34,894	80,223	56,095	59,022
Northwest Gate TIF	862,868	248,352	50,500	1,060,720
South Benton TIF	41,262	57,775	49,819	49,218
Western Gateway TIF	14,265	74,329	44,957	43,637
Millersburg/Forest River/Clint	-	21,465	21,465	-
Middlebury's Agriculture TIF	198,583	47,145	7,500	238,228
Middlebury Southeast TIF	875,122	318,204	133,839	1,059,487
Middlebury East TIF	556,935	602,512	639,931	519,516
CR 6 & CR17 Improvement TIF	6,588,867	2,641,626	1,348,185	7,882,308
North Baugo TIF	6,563	26,597	15,352	17,808
SR 13 Interchange TIF	136,408	214,445	2,500	348,353
Love's Project	1,989,538	-	1,777,523	212,015
Self Insurance - Workers Compe	251,359	262,381	224,021	289,719
Self Insurance - Employee Bene	1,413	-	-	1,413
Self Insurance - Property & Life	352,834	1,736,100	1,317,841	771,093
Road Maint & Construction	1,542,443	3,004,687	4,073,719	473,411
Tax Billing System (GUTS)	14,231	-	-	14,231
Law Enforcement Continuing	142,791	20,583	17,078	146,296
Certificate Sales Surplus	91,699	2,541	-	94,240
Park & Recreation Donations	327,811	176,296	203,945	300,162
Court House War Memorial Donat	1,617	1,000	-	2,617
Redevelopment Commission	1,294	5,000	1,639	4,655
County Seizure of Assets	710,286	109,161	188,870	630,577
CTP - Community Corrections	306,984	204,451	111,070	400,365
Commissioners Certificate Rede	9,582	-	-	9,582
H. O. M. E. Consortium	171	-	-	171
Social Norming Grant	59,590	20,000	43,027	36,563
Juv Detention Alternative Init	2,608	33,341	19,271	16,678
FACT / Drug Free	5,386	-	787	4,599
Horn Ditch Project 2 Phase	111,958	-	-	111,958
School Lunch Program	6,535	37,265	44,604	(804)
Elkhart County Food Council	604	3,050	3,184	470

ELKHART 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
Mobile Command Center	3,668	-	-	3,668
Settlement-License Excise Tax	-	21,684,790	21,684,790	-
Settlement-Economic Improvement	-	98,226	98,226	-
Settlement-New Paris Sew Conse	-	582,948	582,948	-
LIT Prop Tax Relief	677,170	14,816,857	13,392,689	2,101,338
LIT Certified Shares	-	67,281,606	67,281,606	-
LIT Public Safety	-	12,737,118	12,737,118	-
LIT Economic Development	-	13,597,591	13,597,591	-
10.557 Women Infant & Child G	(61,334)	1,101,303	1,108,681	(68,712)
10.557 Breastfeeding Peer Coun	(10,596)	93,096	99,230	(16,730)
14.907 Stimulus Revenue - Lead	179,830	4,288	15,329	168,789
16.575 16.588 STOP Grant	39,761	23,263	20,000	43,024
16.710 COPS Methamphetamine In	1,712	-	-	1,712
16.738 Ed Byrne Justice Assist	4,887	-	39,709	(34,822)
20.600 Highway Safety Program	15,707	52,300	22,699	45,308
20.601 Aggressive Driving Grant	114	-	-	114
66.032 State Indoor Radon Gas	-	2,999	2,999	-
93.074 Public Health Preparedn	13,953	42,407	32,986	23,374
93.197 Childhood Lead Poisoning	61	-	-	61
93.268 Vaccines for Children	21	-	-	21
93.586 Court Improvement Grant	5,579	18,075	11,084	12,570
93.889 Medical Reserve Corps	13,500	-	400	13,100
93.940 H. I. V. Grant	1	-	1	-
93.994 Maternal & Child Health	350,712	520,521	552,138	319,095
16.548 Juvenile Detention Alte	802	-	-	802
97.067 Hazardous Mat'l repons	-	8,483	8,483	-
DUI Task Force	5,293	16,835	9,090	13,038
93.074 Ebola Grant	36,086	-	-	36,086
16.523 2012 Juvenile Account	(5,791)	-	-	(5,791)
16.738 2016 EdwardByrne JAG	-	-	28,965	(28,965)
93.104 SAMSHA System of Care	-	843,405	843,405	-
97.073 Equip Sustainment/Main	-	20,000	20,000	-
97.067 HS Radio Cache Acces	-	5,300	5,300	-
97.042 2017 EMPG Comp Funds	-	7,700	7,700	-
State Grant-Indiana Tobacco Pr	(15,639)	115,547	109,179	(9,271)
State Grant-LARE Grant	175	-	-	175
Local Grant-Digital Dental Equ	1	-	1	-
Jail Program Enhancement	227	1,850	499	1,578
Blight Elimination Program	(150,714)	311,808	306,083	(144,989)
STAR Grant	24,307	21,600	9,980	35,927
Juvenile CC Grant	26,242	151,802	160,753	17,291
Drug Prosecution Grant	-	10,000	8,780	1,220
Local Grant- Healthy Babies	57,449	25,000	30,640	51,809
Traffic Safety Partnership	126	-	-	126
St Grant Jail Treatment HEA	29,408	198,738	154,383	73,763
St Grant Probation HEA	9,156	125,000	121,220	12,936
Summer Impaired Driving Enforc	140	-	-	140
St Grant CBR Pilot Project	5,648	-	4,514	1,134
Court Recidivism Reduction	-	36,825	17,127	19,698
Clock Tower Restoration	-	40,000	-	40,000
Local Grant: Baby Boxes	8,493	12,000	16,689	3,804
Court Interpreter Grant	-	38,440	38,134	306
Solid Waste Disposal Fees	18,901,358	6,370,972	7,258,510	18,013,820
Solid Waste Closure Costs	5,277,652	134,622	-	5,412,274
Environmental/Special Projects	488,979	62,378	76,940	474,417
Solid Waste Capital Reserve	1,651,144	200,987	33,132	1,818,999
Storm Water Mgmt Operating	5,312,838	2,719,699	2,430,969	5,601,568
Totals	\$ 163,176,517	\$ 594,625,327	\$ 585,447,986	\$ 172,353,858

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

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

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

E. Disbursements

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

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

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

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

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

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by 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.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) 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.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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:

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.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

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

Note 8. Holding Corporation

The County has entered into a capital lease with Elkhart County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2018 totaled \$622,000.

Note 9. Subsequent Events

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

Note 10. Other Postemployment Benefits

The County provides health care benefits to eligible retirees and their spouses. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

Note 11. Combined Funds

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

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

OTHER INFORMATION - UNAUDITED

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

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

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

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

	After Settlement Collections	Inmate Trust	Jail Commissary	Clerk's Trust	NW Gateway Bond	NW Gateway Bond Reserve
Cash and investments - beginning	\$ 8,192,224	\$ 150,532	\$ 101,369	\$ 1,921,368	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	7,498,667	2,782,992	565,040	19,413,790	905,478	74,522
Total receipts	7,498,667	2,782,992	565,040	19,413,790	905,478	74,522
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	99,426	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	8,192,225	2,802,339	564,945	19,709,756	-	-
Total disbursements	8,192,225	2,802,339	564,945	19,709,756	99,426	-
Excess (deficiency) of receipts over disbursements	(693,558)	(19,347)	95	(295,966)	806,052	74,522
Cash and investments - ending	\$ 7,498,666	\$ 131,185	\$ 101,464	\$ 1,625,402	\$ 806,052	\$ 74,522

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

	County General	Accident Report	2015 Bond Fund	Settlement-Local Option Certif	Campaign Finance Enforcement	LIT - Economic Development
Cash and investments - beginning	\$ 13,277,361	\$ 40,125	\$ -	\$ 31,566	\$ 150	\$ 9,123,670
Receipts:						
Taxes	42,445,203	-	-	-	-	6,559,770
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	4,324,488	-	-	-	-	95,780
Charges for services	2,241,700	-	-	-	-	-
Fines and forfeits	473,979	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	7,468,432	42,165	144,675	-	-	220,943
Total receipts	56,953,802	42,165	144,675	-	-	6,876,493
Disbursements:						
Personal services	36,692,609	-	-	-	-	-
Supplies	888,561	1,205	-	-	-	-
Other services and charges	11,693,119	27,099	-	-	-	234,199
Debt service - principal and interest	14,438	-	144,675	-	-	800,000
Capital outlay	169,755	-	-	-	-	4,868,008
Utility operating expenses	-	-	-	-	-	-
Other disbursements	3,000,000	-	-	-	-	-
Total disbursements	52,458,482	28,304	144,675	-	-	5,902,207
Excess (deficiency) of receipts over disbursements	4,495,320	13,861	-	-	-	974,286
Cash and investments - ending	\$ 17,772,681	\$ 53,986	\$ -	\$ 31,566	\$ 150	\$ 10,097,956

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

	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	Convention Visitor & Tourism	Prisoner Reimbursement for Inc	Sales Disclosure-County Share
Cash and investments - beginning	\$ 353,109	\$ 72,424	\$ 45,862	\$ -	\$ 1,095,365	\$ 21,569
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,209,387	-
Charges for services	-	-	-	-	1,242,634	23,785
Fines and forfeits	27,693	-	-	-	218,229	-
Utility fees	-	-	-	-	-	-
Other receipts	114,085	-	-	2,100,000	907,771	22,500
Total receipts	141,778	-	-	2,100,000	3,578,021	46,285
Disbursements:						
Personal services	-	-	-	-	2,279,527	-
Supplies	2,225	-	-	-	75,609	-
Other services and charges	1,479	1,834	-	2,100,000	732,376	50,317
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	21,546	-	-	-	27,624	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	25,250	1,834	-	2,100,000	3,115,136	50,317
Excess (deficiency) of receipts over disbursements	116,528	(1,834)	-	-	462,885	(4,032)
Cash and investments - ending	\$ 469,637	\$ 70,590	\$ 45,862	\$ -	\$ 1,558,250	\$ 17,537

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

	Cumulative Bridge	Cumulative Building	Cumulative Cap Development	Cumulative Drainage	Cumulative Voting System	Drug Free Community
Cash and investments - beginning	\$ 1,378,110	\$ 185,403	\$ 3,063,056	\$ 1,454,317	\$ 572,692	\$ 59,214
Receipts:						
Taxes	771,662	-	2,399,030	431,553	618,858	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	269,520	-	211,907	49,550	54,663	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	8,630	18,422	-	206,142
Total receipts	1,041,182	-	2,619,567	499,525	673,521	206,142
Disbursements:						
Personal services	348,067	-	437,274	-	270,925	-
Supplies	33,724	-	3,359	-	38,073	-
Other services and charges	3,843	-	706,253	-	231,902	110,010
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	544,979	-	1,125,345	324,082	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	930,613	-	2,272,231	324,082	540,900	110,010
Excess (deficiency) of receipts over disbursements	110,569	-	347,336	175,443	132,621	96,132
Cash and investments - ending	\$ 1,488,679	\$ 185,403	\$ 3,410,392	\$ 1,629,760	\$ 705,313	\$ 155,346

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

	Economic Development Fee	Electronic Map (GIS)	Emergency Planning Right to Know	Emergency Telephone System	Enhanced Access	Extradition
Cash and investments - beginning	\$ 189,176	\$ 37,875	\$ 102,113	\$ 683,475	\$ 162,984	\$ 12,346
Receipts:						
Taxes	-	-	-	1,559,264	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	14,120	156,971	-	-
Charges for services	110,203	273	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	750	30,790	-	4,134	73,462	54,274
Total receipts	110,953	31,063	14,120	1,720,369	73,462	54,274
Disbursements:						
Personal services	-	-	-	1,196,704	-	-
Supplies	-	-	-	10,703	-	-
Other services and charges	12,000	30,009	18,141	294,450	28,753	38,105
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	44,177	-	26,066	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	56,177	30,009	44,207	1,501,857	28,753	38,105
Excess (deficiency) of receipts over disbursements	54,776	1,054	(30,087)	218,512	44,709	16,169
Cash and investments - ending	\$ 243,952	\$ 38,929	\$ 72,026	\$ 901,987	\$ 207,693	\$ 28,515

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

	Firearms Training	Health	Identification Security Protec	Local Health Maintenance	Local Road & Street	LIT Public Safety County Share
Cash and investments - beginning	\$ 145,527	\$ 1,432,703	\$ 58,467	\$ 161,618	\$ 1,503,569	\$ 53,214
Receipts:						
Taxes	-	1,887,135	-	-	-	-
Licenses and permits	-	356,954	-	-	-	-
Intergovernmental receipts	-	166,690	-	72,672	2,387,875	6,266,054
Charges for services	-	350,075	-	-	-	-
Fines and forfeits	8,334	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	66,834	7,156	26,504	2,101	6,188	-
Total receipts	75,168	2,768,010	26,504	74,773	2,394,063	6,266,054
Disbursements:						
Personal services	-	2,681,327	-	63,791	-	4,603,110
Supplies	102,190	52,881	-	517	817,948	213,919
Other services and charges	132	109,113	14,000	6,705	486,099	193,111
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	84,727	27,340	-	1,988	922,668	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	187,049	2,870,661	14,000	73,001	2,226,715	5,010,140
Excess (deficiency) of receipts over disbursements	(111,881)	(102,651)	12,504	1,772	167,348	1,255,914
Cash and investments - ending	\$ 33,646	\$ 1,330,052	\$ 70,971	\$ 163,390	\$ 1,670,917	\$ 1,309,128

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

	Major Bridge	Major Moves Construction	Misdemeanant	Motor Vehicle Highway	Park & Recreation Non Revertin	Park Non-Reverting Operating
Cash and investments - beginning	\$ 1,878,172	\$ 15,307,567	\$ 2,240	\$ 3,875,201	\$ 584,081	\$ 296,646
Receipts:						
Taxes	2,399,030	-	-	-	-	-
Licenses and permits	-	-	-	199,400	-	-
Intergovernmental receipts	215,027	-	-	8,243,074	1,228	-
Charges for services	-	-	115,848	44,200	-	3,300
Fines and forfeits	-	-	-	-	140	-
Utility fees	-	-	-	-	-	-
Other receipts	9,513	2,626,130	-	182,684	108,817	113,973
Total receipts	2,623,570	2,626,130	115,848	8,669,358	110,185	117,273
Disbursements:						
Personal services	-	-	-	3,416,665	-	-
Supplies	-	-	14,881	40,222	-	34,786
Other services and charges	-	-	-	828,789	-	55,079
Debt service - principal and interest	1,500,000	-	-	-	-	18,080
Capital outlay	207,576	1,858,348	35,559	4,538,706	170,144	37,723
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,707,576	1,858,348	50,440	8,824,382	170,144	145,668
Excess (deficiency) of receipts over disbursements	915,994	767,782	65,408	(155,024)	(59,959)	(28,395)
Cash and investments - ending	\$ 2,794,166	\$ 16,075,349	\$ 67,648	\$ 3,720,177	\$ 524,122	\$ 268,251

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

	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Perpetuation	Sheriff's Pensions Trust	Public Defender Supplemental
Cash and investments - beginning	\$ 213,694	\$ 5,116,012	\$ 305,953	\$ 613,279	\$ 254,110	\$ 156,390
Receipts:						
Taxes	-	-	916,827	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	80,983	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	40,985	3,000,000	5,750	459,626	364,599	66,895
Total receipts	40,985	3,000,000	1,003,560	459,626	364,599	66,895
Disbursements:						
Personal services	48,376	-	273,958	91,716	300,000	106,480
Supplies	285	-	4,350	1,403	-	-
Other services and charges	2,170	-	451,838	195,120	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	50,831	-	730,146	288,239	300,000	106,480
Excess (deficiency) of receipts over disbursements	(9,846)	3,000,000	273,414	171,387	64,599	(39,585)
Cash and investments - ending	\$ 203,848	\$ 8,116,012	\$ 579,367	\$ 784,666	\$ 318,709	\$ 116,805

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

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept. Trust A/C	Unsafe Building
Cash and investments - beginning	\$ 878,003	\$ 145,243	\$ 4,949	\$ 3,010,184	\$ 182,778	\$ 3,308
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	73,377	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	799,021	131,235	658,633	2,404,328	-	10,121
Total receipts	799,021	131,235	658,633	2,404,328	73,377	10,121
Disbursements:						
Personal services	-	-	-	-	63,097	-
Supplies	-	5,078	-	-	1,016	-
Other services and charges	545,660	5,419	567,709	3,327,361	104	3,307
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	4,563	-	-	500	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	545,660	15,060	567,709	3,327,361	64,717	3,307
Excess (deficiency) of receipts over disbursements	253,361	116,175	90,924	(923,033)	8,660	6,814
Cash and investments - ending	\$ 1,131,364	\$ 261,418	\$ 95,873	\$ 2,087,151	\$ 191,438	\$ 10,122

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

	GAL/CASA	Auditor Ineligible Deduction	County Elected Officials Train	Park & Recreation	County Offender Transportation	Statewide 911
Cash and investments - beginning	\$ 68,625	\$ 609,980	\$ 83,639	\$ 525,093	\$ 31,678	\$ 2,617,505
Receipts:						
Taxes	-	259,183	-	1,596,806	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	61,344	-	-	141,045	-	-
Charges for services	-	-	-	49	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	26,504	14,003	4,500	1,442,366
Total receipts	61,344	259,183	26,504	1,751,903	4,500	1,442,366
Disbursements:						
Personal services	129,969	38,109	-	1,369,509	-	451,760
Supplies	-	822	-	84,864	-	-
Other services and charges	-	48,344	4,697	208,506	-	565,036
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	30,900
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	53,845	-	-	-	-
Total disbursements	129,969	141,120	4,697	1,662,879	-	1,047,696
Excess (deficiency) of receipts over disbursements	(68,625)	118,063	21,807	89,024	4,500	394,670
Cash and investments - ending	\$ -	\$ 728,043	\$ 105,446	\$ 614,117	\$ 36,178	\$ 3,012,175

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

	Abandoned Vehicles	Adult Probation Administrative	Community Corrections Juvenile	Adult Probation User Fees	Juvenile Probation User Fees	Alternate Dispute Resolution
Cash and investments - beginning	\$ 17,794	\$ 33,863	\$ 48,496	\$ (19,112)	\$ 2,909	\$ 33,770
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	121,028	-	-	125	-
Fines and forfeits	-	-	-	1,360	-	50
Utility fees	-	-	-	-	-	-
Other receipts	2,073	-	46,720	646,302	10,634	17,080
Total receipts	2,073	121,028	46,720	647,662	10,759	17,130
Disbursements:						
Personal services	-	140,430	11,929	501,773	-	-
Supplies	-	-	-	29,339	10,658	-
Other services and charges	1,763	-	45,608	99,358	3,000	15,305
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,763	140,430	57,537	630,470	13,658	15,305
Excess (deficiency) of receipts over disbursements	310	(19,402)	(10,817)	17,192	(2,899)	1,825
Cash and investments - ending	\$ 18,104	\$ 14,461	\$ 37,679	\$ (1,920)	\$ 10	\$ 35,595

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

	Elkhart County Sheriff Donation	Debt Service	Self Insurance - Group Insurance	2017 Corrections Complex Bond	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 32,265	\$ 9,306,430	\$ 4,231,187	\$ 11,639,825	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	9,753	6,917,135	14,172,289	-	12,233,352	228,111,306
Total receipts	9,753	6,917,135	14,172,289	-	12,233,352	228,111,306
Disbursements:						
Personal services	-	-	37,962	-	12,233,352	-
Supplies	8,287	-	633	-	-	-
Other services and charges	2,705	12,438	14,994,893	-	-	228,111,306
Debt service - principal and interest	-	7,186,188	-	-	-	-
Capital outlay	14,131	-	-	2,902,095	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	25,123	7,198,626	15,033,488	2,902,095	12,233,352	228,111,306
Excess (deficiency) of receipts over disbursements	(15,370)	(281,491)	(861,199)	(2,902,095)	-	-
Cash and investments - ending	\$ 16,895	\$ 9,024,939	\$ 3,369,988	\$ 8,737,730	\$ -	\$ -

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

	Wheel Tax	Sur Tax	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ 1,523	\$ -	\$ -	\$ 2,962	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	540,036	4,534,897	1,195,065	4,466	281,855	1,206,646
Total receipts	540,036	4,534,897	1,195,065	4,466	281,855	1,206,646
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	534,033	4,534,897	1,195,065	1,161	281,855	1,206,646
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	534,033	4,534,897	1,195,065	1,161	281,855	1,206,646
Excess (deficiency) of receipts over disbursements	6,003	-	-	3,305	-	-
Cash and investments - ending	\$ 7,526	\$ -	\$ -	\$ 6,267	\$ -	\$ -

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

	LOIT PTRC	State Fines and Forfeitures	Infractions Judgements	Special Death Benefit	Coroners Training & Con't Educ	DLGF Homestead Property Database
Cash and investments - beginning	\$ 1,473	\$ 64,094	\$ 37,270	\$ 1,720	\$ 2,432	\$ 35
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	376,481	292,386	23,655	23,282	97
Total receipts	-	376,481	292,386	23,655	23,282	97
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	377,684	309,656	23,510	23,700	132
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	377,684	309,656	23,510	23,700	132
Excess (deficiency) of receipts over disbursements	-	(1,203)	(17,270)	145	(418)	(35)
Cash and investments - ending	\$ 1,473	\$ 62,891	\$ 20,000	\$ 1,865	\$ 2,014	\$ -

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

	Child Restraint Violations Fine	Inheritance Tax	Education Plate Fees Agency	Riverboat Wager Tax Rev Distri	Settlement-Court Fees Distribu	93.563 Incentive - County General
Cash and investments - beginning	\$ 250	\$ 17,337	\$ -	\$ -	\$ 2,926	\$ 96,866
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	113,366
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	1,800	130	2,269	1,170,324	38,332	-
Total receipts	1,800	130	2,269	1,170,324	38,332	113,366
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,025	-	2,100	1,170,324	-	142,643
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,025	-	2,100	1,170,324	-	142,643
Excess (deficiency) of receipts over disbursements	(225)	130	169	-	38,332	(29,277)
Cash and investments - ending	\$ 25	\$ 17,467	\$ 169	\$ -	\$ 41,258	\$ 67,589

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

	93.563Prosecutor IV-D Incentive	93.563Clerk IV-D Incentive Pos	LIT- SPECIAL PURPOSE	LOIT Special Distribution	Law Enforcement Cont Ed Parks	Law enforcement Cont Ed Sheriff
Cash and investments - beginning	\$ 460,511	\$ 224,949	\$ 2,655,338	\$ 3,426,037	\$ 467	\$ 87,447
Receipts:						
Taxes	-	-	14,778,759	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	170,555	113,366	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	10,894	-	-	-	18,757
Total receipts	170,555	124,260	14,778,759	-	-	18,757
Disbursements:						
Personal services	-	-	16	-	-	-
Supplies	-	-	388,342	-	-	-
Other services and charges	127,411	47,421	4,766,985	-	-	48,703
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	559,089	3,135,046	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	6,885,772	-	-	-
Total disbursements	127,411	47,421	12,600,204	3,135,046	-	48,703
Excess (deficiency) of receipts over disbursements	43,144	76,839	2,178,555	(3,135,046)	-	(29,946)
Cash and investments - ending	\$ 503,655	\$ 301,788	\$ 4,833,893	\$ 290,991	\$ 467	\$ 57,501

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

	Jury Pay	Infraction Deferral Program	Special Projects (Pros Atty)	Pretrial Diversion	TIF Capital Projects	TIF Capital Proj
Cash and investments - beginning	\$ 35,935	\$ 37,933	\$ 88,645	\$ 11,430	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	3,673,138	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	13,675	221,399	228,235	56,463	-	2,567,882
Total receipts	13,675	221,399	228,235	56,463	3,673,138	2,567,882
Disbursements:						
Personal services	-	-	174,729	-	-	-
Supplies	-	-	4,806	-	-	-
Other services and charges	-	224,508	33,193	51,073	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	3,031	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	15,000	-	-	-	3,673,138	2,567,882
Total disbursements	15,000	224,508	215,759	51,073	3,673,138	2,567,882
Excess (deficiency) of receipts over disbursements	(1,325)	(3,109)	12,476	5,390	-	-
Cash and investments - ending	\$ 34,610	\$ 34,824	\$ 101,121	\$ 16,820	\$ -	\$ -

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

	Millersburg II TIF	Northwest Gate TIF	South Benton TIF	Western Gateway TIF	Millersburg/Forest River/Clint	Middlebury's Agriculture TIF
Cash and investments - beginning	\$ 34,894	\$ 862,868	\$ 41,262	\$ 14,265	\$ -	\$ 198,583
Receipts:						
Taxes	80,223	248,352	57,775	74,329	21,465	47,145
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	80,223	248,352	57,775	74,329	21,465	47,145
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	56,095	50,500	49,819	44,957	21,465	2,500
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	5,000
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	56,095	50,500	49,819	44,957	21,465	7,500
Excess (deficiency) of receipts over disbursements	24,128	197,852	7,956	29,372	-	39,645
Cash and investments - ending	\$ 59,022	\$ 1,060,720	\$ 49,218	\$ 43,637	\$ -	\$ 238,228

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

	Middlebury Southeast TIF	Middlebury East TIF	CR 6 & CR17 Improvement TIF	North Baugo TIF	SR 13 Interchange TIF	Love's Project
Cash and investments - beginning	\$ 875,122	\$ 556,935	\$ 6,588,867	\$ 6,563	\$ 136,408	\$ 1,989,538
Receipts:						
Taxes	318,204	602,512	-	26,597	214,445	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	2,641,626	-	-	-
Total receipts	318,204	602,512	2,641,626	26,597	214,445	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	10,500	639,931	191,047	15,352	2,500	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	123,339	-	1,012,463	-	-	1,777,523
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	144,675	-	-	-
Total disbursements	133,839	639,931	1,348,185	15,352	2,500	1,777,523
Excess (deficiency) of receipts over disbursements	184,365	(37,419)	1,293,441	11,245	211,945	(1,777,523)
Cash and investments - ending	\$ 1,059,487	\$ 519,516	\$ 7,882,308	\$ 17,808	\$ 348,353	\$ 212,015

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

	Self Insurance - Workers Compe	Self Insurance - Employee Bene	Self Insurance - Property & Life	Road Maint & Construction	Tax Billing System (GUTS)	Law Enforcement Continuing
Cash and investments - beginning	\$ 251,359	\$ 1,413	\$ 352,834	\$ 1,542,443	\$ 14,231	\$ 142,791
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,004,537	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	262,381	-	1,736,100	150	-	20,583
Total receipts	262,381	-	1,736,100	3,004,687	-	20,583
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	1,777,819	-	-
Other services and charges	224,021	-	1,317,841	-	-	17,078
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	2,295,900	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	224,021	-	1,317,841	4,073,719	-	17,078
Excess (deficiency) of receipts over disbursements	38,360	-	418,259	(1,069,032)	-	3,505
Cash and investments - ending	\$ 289,719	\$ 1,413	\$ 771,093	\$ 473,411	\$ 14,231	\$ 146,296

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

	Certificate Sales Surplus	Park & Recreation Donations	Court House War Memorial Donat	Redevelopment Commission	County Seizure of Assets	CTP - Community Corrections
Cash and investments - beginning	\$ 91,699	\$ 327,811	\$ 1,617	\$ 1,294	\$ 710,286	\$ 306,984
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	95,161	8,230
Utility fees	-	-	-	-	-	-
Other receipts	2,541	176,296	1,000	5,000	14,000	196,221
Total receipts	2,541	176,296	1,000	5,000	109,161	204,451
Disbursements:						
Personal services	-	12,253	-	-	-	73,270
Supplies	-	-	-	258	3,222	353
Other services and charges	-	165,973	-	1,381	102,516	37,447
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	25,719	-	-	83,132	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	203,945	-	1,639	188,870	111,070
Excess (deficiency) of receipts over disbursements	2,541	(27,649)	1,000	3,361	(79,709)	93,381
Cash and investments - ending	\$ 94,240	\$ 300,162	\$ 2,617	\$ 4,655	\$ 630,577	\$ 400,365

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

	Commissioners Certificate Rede	H.O.M.E. Consortium	Social Norming Grant	Juv Detention Alternative Init	FACT / Drug Free	Horn Ditch Project 2 Phase
Cash and investments - beginning	\$ 9,582	\$ 171	\$ 59,590	\$ 2,608	\$ 5,386	\$ 111,958
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	20,000	33,341	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	20,000	33,341	-	-
Disbursements:						
Personal services	-	-	-	-	787	-
Supplies	-	-	-	1,181	-	-
Other services and charges	-	-	43,027	14,093	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	3,997	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	43,027	19,271	787	-
Excess (deficiency) of receipts over disbursements	-	-	(23,027)	14,070	(787)	-
Cash and investments - ending	\$ 9,582	\$ 171	\$ 36,563	\$ 16,678	\$ 4,599	\$ 111,958

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

	School Lunch Program	Elkhart County Food Council	Mobile Command Center	Settlement-License Excise Tax	Settlement-Economic Improvement	Settlement-New Paris Sew Conse
Cash and investments - beginning	\$ 6,535	\$ 604	\$ 3,668	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	37,265	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	3,050	-	21,684,790	98,226	582,948
Total receipts	37,265	3,050	-	21,684,790	98,226	582,948
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	44,604	3,184	-	21,684,790	98,226	582,948
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	44,604	3,184	-	21,684,790	98,226	582,948
Excess (deficiency) of receipts over disbursements	(7,339)	(134)	-	-	-	-
Cash and investments - ending	\$ (804)	\$ 470	\$ 3,668	\$ -	\$ -	\$ -

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

	LIT Prop Tax Relief	LIT Certified Shares	LIT Public Safety	LIT Economic Development	10.557 Women Infant & Child G	10.557 Breastfeeding Peer Coun
Cash and investments - beginning	\$ 677,170	\$ -	\$ -	\$ -	\$ (61,334)	\$ (10,596)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,101,266	89,619
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	14,816,857	67,281,606	12,737,118	13,597,591	37	3,477
Total receipts	14,816,857	67,281,606	12,737,118	13,597,591	1,101,303	93,096
Disbursements:						
Personal services	-	-	-	-	1,014,166	98,441
Supplies	-	-	-	-	31,803	-
Other services and charges	13,392,689	67,281,606	12,737,118	13,597,591	50,737	789
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	8,498	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	3,477	-
Total disbursements	13,392,689	67,281,606	12,737,118	13,597,591	1,108,681	99,230
Excess (deficiency) of receipts over disbursements	1,424,168	-	-	-	(7,378)	(6,134)
Cash and investments - ending	\$ 2,101,338	\$ -	\$ -	\$ -	\$ (68,712)	\$ (16,730)

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

	14.907 Stimulus Revenue -	16.575 16.588 STOP Grant	16.710 COPS Methamphetamine In	16.738 Ed Byrne Justice Assist	20.600 Highway Safety Program	20.601 Aggressive Driving Grant
Cash and investments - beginning	\$ 179,830	\$ 39,761	\$ 1,712	\$ 4,887	\$ 15,707	\$ 114
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	23,263	-	-	52,300	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	4,288	-	-	-	-	-
Total receipts	4,288	23,263	-	-	52,300	-
Disbursements:						
Personal services	-	20,000	-	-	16,599	-
Supplies	-	-	-	-	-	-
Other services and charges	15,329	-	-	34,765	6,100	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	4,944	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	15,329	20,000	-	39,709	22,699	-
Excess (deficiency) of receipts over disbursements	(11,041)	3,263	-	(39,709)	29,601	-
Cash and investments - ending	\$ 168,789	\$ 43,024	\$ 1,712	\$ (34,822)	\$ 45,308	\$ 114

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

	66.032 State Indoor Radon Gas	93.074 Public Health Preparedn	93.197 Childhood Lead Poisoning	93.268 Vaccines for Children	93.586 Court Improvement Grant	93.889 Medical Reserve Corps
Cash and investments - beginning	\$ -	\$ 13,953	\$ 61	\$ 21	\$ 5,579	\$ 13,500
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,999	42,407	-	-	5,540	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	12,535	-
Total receipts	2,999	42,407	-	-	18,075	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	2,000	8,939	-	-	-	400
Other services and charges	999	15,123	-	-	11,084	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	8,924	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,999	32,986	-	-	11,084	400
Excess (deficiency) of receipts over disbursements	-	9,421	-	-	6,991	(400)
Cash and investments - ending	\$ -	\$ 23,374	\$ 61	\$ 21	\$ 12,570	\$ 13,100

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

	93.940 H.I.V. Grant	93.994 Maternal & Child Health	16.548 Juvenile Detention Alte	97.067 Hazardous Mat'l repons	DUI Task Force	93.074 Ebola Grant
Cash and investments - beginning	\$ 1	\$ 350,712	\$ 802	\$ -	\$ 5,293	\$ 36,086
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	36,184	-	8,483	16,835	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	484,337	-	-	-	-
Total receipts	-	520,521	-	8,483	16,835	-
Disbursements:						
Personal services	-	431,382	-	-	7,873	-
Supplies	-	46,014	-	-	-	-
Other services and charges	-	67,740	-	8,483	1,217	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1	7,002	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1	552,138	-	8,483	9,090	-
Excess (deficiency) of receipts over disbursements	(1)	(31,617)	-	-	7,745	-
Cash and investments - ending	\$ -	\$ 319,095	\$ 802	\$ -	\$ 13,038	\$ 36,086

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

	16.523 2012 Juvenile Account	16.738 2016 EdwardBryne JAG	93.104 SAMSHA System of Care	97.073 Equip Sustainment/Main	97.067 HS Radio Cache Acces	97.042 2017 EMPG Comp Funds
Cash and investments - beginning	\$ (5,791)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	843,405	20,000	5,300	7,700
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	843,405	20,000	5,300	7,700
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	36,783	3,090	-	-
Other services and charges	-	-	806,622	5,632	-	7,700
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	28,965	-	11,278	5,300	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	28,965	843,405	20,000	5,300	7,700
Excess (deficiency) of receipts over disbursements	-	(28,965)	-	-	-	-
Cash and investments - ending	\$ (5,791)	\$ (28,965)	\$ -	\$ -	\$ -	\$ -

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

	State Grant-Indiana Tobacco Pr	State Grant-LARE Grant	Local Grant-Digital Dental Equ	Jail Program Enhancement	Blight Elimination Program	STAR Grant
Cash and investments - beginning	\$ (15,639)	\$ 175	\$ 1	\$ 227	\$ (150,714)	\$ 24,307
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	115,547	-	-	1,850	311,808	21,600
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	115,547	-	-	1,850	311,808	21,600
Disbursements:						
Personal services	99,894	-	-	-	-	8,342
Supplies	2,456	-	-	499	-	-
Other services and charges	5,941	-	-	-	306,083	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	888	-	1	-	-	1,638
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	109,179	-	1	499	306,083	9,980
Excess (deficiency) of receipts over disbursements	6,368	-	(1)	1,351	5,725	11,620
Cash and investments - ending	\$ (9,271)	\$ 175	\$ -	\$ 1,578	\$ (144,989)	\$ 35,927

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

	Juvenile CC Grant	Drug Prosecution Grant	Local Grant- Healthy Babies	Traffic Safety Partnership	St Grant Jail Treatment HEA	St Grant Probation HEA
Cash and investments - beginning	\$ 26,242	\$ -	\$ 57,449	\$ 126	\$ 29,408	\$ 9,156
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	151,802	10,000	25,000	-	198,738	125,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	\$ 151,802	10,000	25,000	-	198,738	125,000
Disbursements:						
Personal services	160,753	-	27,004	-	64,579	121,220
Supplies	-	-	-	-	100	-
Other services and charges	-	-	3,636	-	89,704	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	8,780	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	\$ 160,753	8,780	30,640	-	154,383	121,220
Excess (deficiency) of receipts over disbursements	\$ (8,951.00)	1,220	(5,640)	-	44,355	3,780
Cash and investments - ending	\$ 17,291	\$ 1,220	\$ 51,809	\$ 126	\$ 73,763	\$ 12,936

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

	Summer Impaired Driving Enforc	St Grant CBR Pilot Project	Court Recidivism Reduction	Clock Tower Restoration	Local Grant: Baby Boxes	Court Interpreter Grant
Cash and investments - beginning	\$ 140	\$ 5,648	\$ -	\$ -	\$ 8,493	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	36,825	-	12,000	36,980
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	40,000	-	1,460
Total receipts	-	-	36,825	40,000	12,000	38,440
Disbursements:						
Personal services	-	4,514	17,127	-	-	-
Supplies	-	-	-	-	16,689	-
Other services and charges	-	-	-	-	-	38,134
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	4,514	17,127	-	16,689	38,134
Excess (deficiency) of receipts over disbursements	-	(4,514)	19,698	40,000	(4,689)	306
Cash and investments - ending	\$ 140	\$ 1,134	\$ 19,698	\$ 40,000	\$ 3,804	\$ 306

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

	Solid Waste Disposal Fees	Solid Waste Closure Costs	Environmental/Special Projects	Solid Waste Capital Reserve	Storm Water Mgmt Operating	Totals
Cash and investments - beginning	\$ 18,901,358	\$ 5,277,652	\$ 488,979	\$ 1,651,144	\$ 5,312,838	\$ 163,176,517
Receipts:						
Taxes	-	-	-	-	-	81,987,265
Licenses and permits	-	-	-	-	-	556,354
Intergovernmental receipts	-	-	-	-	-	30,890,636
Charges for services	-	-	8,698	-	-	4,261,918
Fines and forfeits	-	-	-	-	-	833,176
Utility fees	-	-	-	-	44,797	44,797
Other receipts	6,370,972	134,622	53,680	200,987	2,674,902	476,051,181
Total receipts	6,370,972	134,622	62,378	200,987	2,719,699	594,625,327
Disbursements:						
Personal services	1,002,173	-	-	-	193,549	71,337,090
Supplies	254,654	-	-	-	-	5,056,946
Other services and charges	1,546,951	-	-	-	18,790	417,795,647
Debt service - principal and interest	-	-	-	-	-	9,762,807
Capital outlay	4,153,252	-	76,940	33,132	324,691	31,687,023
Utility operating expenses	-	-	-	-	73,358	73,358
Other disbursements	301,480	-	-	-	1,820,581	49,735,115
Total disbursements	7,258,510	-	76,940	33,132	2,430,969	585,447,986
Excess (deficiency) of receipts over disbursements	(887,538)	134,622	(14,562)	167,855	288,730	9,177,341
Cash and investments - ending	\$ 18,013,820	\$ 5,412,274	\$ 474,417	\$ 1,818,999	\$ 5,601,568	\$ 172,353,858

ELKHART COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2018

Government or Enterprise	Accounts Payable	Accounts Receivable
Landfill	\$ -	\$ 445,500
Stormwater Utility	-	108,450
Governmental activities	<u>1,084,912</u>	<u>11,229,230</u>
Totals	<u>\$ 1,084,912</u>	<u>\$ 11,783,180</u>

ELKHART COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
1st Source Bank Leasing	2016 Chevrolet Silverado 1GC0KUEG3GZ300063	\$ 9,175	10/1/2016	10/1/2020
Advanced Imaging Solutions	HP Printers Public Defender	2,987	6/28/2018	7/1/2023
Elkhart County Building Corporation	2006 Correctional Complex Building (\$9 900 000)	231,446	6/1/2006	6/1/2023
Elkhart County Building Corporation	2007 Correctional Complex Building (\$8 850 000)	36,957	9/6/2006	6/1/2023
Elkhart County Building Corporation	2015 Correctional Complex Building (\$8 850 000)	348,000	5/15/2015	11/15/2025
Enterprise Fleet Management	2017 GMC Sierra 1500 3GTU2LEH0HG494119	5,275	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 GMC Sierra 1500 3GTU2LEH4HG492552	5,275	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 GMC Sierra 1500 3GTU2LEH9HG494121	5,275	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 RAM 2500 3C6UR5HJXHG771873	5,282	8/21/2017	8/21/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GD6HUE75474	3,603	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GD8HUE75474	3,603	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GD5HUE75475	3,603	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GD1HUE75476	3,603	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GD3HUE75477	3,603	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GD5HUE75478	3,603	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GD7HUE75479	3,603	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GD3HUE75480	3,603	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GD9HUE75483	3,603	8/16/2017	8/16/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GD5HUE75481	3,603	7/31/2017	7/31/2022
Enterprise Fleet Management	2017 Ford Escape 1FMCU9GD7HUE75482	3,603	7/28/2017	7/28/2022
Enterprise Fleet Management	2017 Ford Focus 1FADP3E27HL319873	2,253	8/16/2017	8/16/2022
Enterprise Fleet Management	2017 Ford Focus 1FADP3E29HL319874	2,253	8/16/2017	8/16/2022
Enterprise Fleet Management	2017 Ford Focus 1FADP3E20HL319875	2,253	8/16/2017	8/16/2022
Enterprise Fleet Management	2017 Ford Focus 1FADP3E20HL319876	2,253	9/27/2017	9/27/2022
Enterprise Fleet Management	2018 Ford Fusion 3FA6P0G74JR125468	2,782	10/1/2017	10/1/2022
Enterprise Fleet Management	2018 Ford Fusion 3FA6P0G72JR125467	2,782	9/27/2017	9/27/2022
Enterprise Fleet Management	2018 Ford Fusion 3FA6P0G70JR125466	2,782	9/27/2017	9/27/2022
Enterprise Fleet Management	2018 Ford Fusion 3FA6P0G79JR125465	2,782	9/27/2017	9/27/2022
Ford Motor Credit LLC	2017 Ford Explorer 1FM5K8D85HGD38197	10,497	8/10/2017	8/10/2020
Great America Financial Services	Savin 4504EX	2,503	8/21/2017	8/21/2022
Lenovo Financial Services	ThinkPad T560 (4)	1,713	3/15/2017	1/15/2020
Pitney Bowes Inc	SendPro P Series	918	6/22/2017	6/22/2021
Ricoh USA Inc	C5100S	9,842	8/9/2014	7/9/2019
US Bank Equipment Finance	Lanier MP C2503	2,385	8/14/2016	8/14/2021
US Bank Equipment Finance	Lanier MPC 2004 LS	1,266	3/30/2017	3/30/2022
US Bank Equipment Finance	Lanier MP 3055 SP	1,905	4/21/2017	4/21/2022
Total governmental activities		<u>740,474</u>		
Total of annual lease payments		<u>\$ 740,474</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Huntington National Bank - Correctional Complex (\$12 335 000)	\$ 6,995,000	\$ 4,431,795
General obligation bonds	Redevelopment District Taxable Bonds Series 2015 (Northeast Corridor TIF) (\$1 675 000)	1,490,000	143,325
General obligation bonds	Regions - NW Gateway Bl#9233	1,000,000	25,621
General obligation bonds	Regions Corrections Complex Bl #7918	18,665,000	805,375
General obligation bonds	Regions Corrections Complex Series 2017	11,300,000	1,016,767
Notes and loans payable	Elkhart County Major Moves (\$19 000 000)	6,022,429	1,500,000
Notes and loans payable	Elkhart County Major Moves Combined	<u>7,687,939</u>	<u>800,000</u>
Total governmental activities		<u>53,160,368</u>	<u>8,722,883</u>
Totals		<u>\$ 53,160,368</u>	<u>\$ 8,722,883</u>

ELKHART 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.

	Ending Balance
Governmental activities:	
Land	\$ 2,023,255
Infrastructure	526,260,115
Buildings	128,490,559
Improvements other than buildings	4,669,623
Machinery, equipment, and vehicles	<u>29,088,829</u>
Total governmental activities	<u>690,532,381</u>
Landfill:	
Land	1,134,214
Buildings	2,040,739
Improvements other than buildings	84,396
Machinery, equipment, and vehicles	5,363,683
Books and other	<u>50,163</u>
Total Landfill	<u>8,673,195</u>
Total capital assets	<u><u>\$ 699,205,576</u></u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF ELKHART COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Basis for Qualified Opinion on Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)

As described in item 2018-003 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with the requirement regarding Procurement and Suspension and Debarment that is applicable to its Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED). Compliance with such requirement is necessary, in our opinion, for the County to comply with requirements applicable to that program.

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

***Qualified Opinion on Comprehensive Community Mental Health Services
for Children with Serious Emotional Disturbances (SED)***

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)* paragraph, 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 the Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) for the year ended December 31, 2018.

Opinion on the Other 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 other major federal program identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2018.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2018-005. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

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


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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2018-002, 2018-003, 2018-004, and 2018-005, that we consider to be material weaknesses.

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

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


Paul D. Joyce, CPA
State Examiner

August 20, 2019

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

ELKHART COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2018

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
Department of Agriculture					
Child Nutrition Cluster					
School Breakfast Program	Indiana State Department of Education	10.553	FY 2018	\$ -	\$ 22,093
School Breakfast Program 4925					
National School Lunch Program	Indiana State Department of Education	10.555	FY 2018	-	15,173
School Lunch Program 4925					
Total - Child Nutrition Cluster				-	37,266
WIC Special Supplemental Nutrition Program for Women, Infants, and Children					
W.I.C. 8101-612	Indiana State Department of Health	10.557	#40010557WICAD19	-	116,449
W.I.C. 8102-981			#40010557WPCG019	-	15,492
W.I.C. 8102-980			#40010557WPCG018	-	77,604
W.I.C. 8101-312			#40010557WICAD18	-	984,854
Total - WIC Special Supplemental Nutrition Program for Women, Infants, and Children				-	1,194,399
Total - Department of Agriculture				-	1,231,665
Department of Justice					
Crime Victim Assistance					
V.O.C.A Grant 1000-159	Indiana Criminal Justice Institute	16.575	5484	-	119,288
Violence Against Women Formula Grants					
S.T.O.P 8108-980	Indiana Criminal Justice Institute	16.588	6265	-	23,263
Equitable Sharing Program					
County Seizure of Assets 4912	Direct Grant	16.922	5043	-	188,869
Total - Department of Justice				-	331,420
Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Cumulative Bridge 1135			Des 1382102	-	4,320
Cumulative Bridge 1135			Des 1400841	-	60,407
CEDIT County Share 1112			Des 1401749	-	12,324
Cumulative Bridge 1135			Des 1700309	-	84,300
Cumulative Bridge 1135			Des 1600249	-	15,200
Cumulative Bridge 1135			Des 1700310	-	68,256
Cumulative Bridge 1135			Des 1700311	-	44,221
Total - Highway Planning and Construction				-	289,028
Total - Highway Planning and Construction Cluster				-	289,028
Highway Safety Cluster					
State and Community Highway Safety	Indiana Department of Transportation	20.600	D3-15-8998	-	52,300
Highway Safety Program - Operation Pull Over 8113					
Alcohol Impaired Driving Countermeasures Incentive Grants I	Indiana Department of Transportation	20.601	5843	-	16,835
Highway Safety Program - DUI Taskforce 8141					
Total - Highway Safety Cluster				-	69,135
Interagency Hazardous Materials Public Sector Training and Planning Grants					
Emergency Planning Right to Know 1152	Indiana Department of Homeland Security	20.703	HM-HMP-0548-16-01-00	-	14,120
Total - Department of Transportation				-	372,283
Environmental Protection Agency					
State Indoor Radon Grants					
State Indoor Radon Gas 8116-980	Indiana State Department of Health	66.032	A70-5-150413	-	400
Total - Environmental Protection Agency				-	400
Department of Health and Human Services					
Public Health Emergency Preparedness					
Public Health Preparedness	Indiana State Department of Health	93.069	#40093074PHEPA18	-	33,528
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements					
Public Health Preparedness Grant 8119-981	Indiana State Department of Health	93.074	#40093074PHEPA19	-	8,879

ELKHART 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
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) SAMSHA System Care	Direct Grant	93.104	1H79SM063404-01	843,405	843,405
Child Support Enforcement	Indiana Department of Child Services	93.563			
Indirect Costs General 1000			2018	-	256,715
Title IV-D Reimbursements Prosecuting Attorney 1000-158			1704INCSES	-	1,199,605
Title IV-D Reimbursements County General (courts) 1000-171			1704INCSES	-	134,050
Clerk IV-D Incentive 8899			1704INCSES	-	47,421
Title IV-D Reimbursements Clerk 1000-101			1704INCSES	-	144,533
County IV-D Incentive 8895			1704INCSES	-	142,643
Prosecutor IV-D Incentive 8897			1704INCSES	-	127,411
Total - Child Support Enforcement				-	2,052,378
State Court Improvement Program	Supreme Court of Indiana	93.586			
Court Improvement Grant 8122			CIP-Elkhart-206B	-	5,540
National Bioterrorism Hospital Preparedness Program	Indiana State Department of Health	93.889			
Medical Reserve Corp 8123			MRC 15-0006	-	400
HIV Prevention Activities Health Department Based H.I.V. Grant 8124	Indiana State Department of Health	93.940			
			A70-3-112257	-	29
Maternal and Child Health Services Block Grant to the States	Indiana State Department of Health	93.994			
Maternal & Child Health Grant 8127-615			SCM# 14423	-	4,087
Maternal & Child Health Grant 8127-611			SCM# 14423	-	470
Maternal & Child Health Grant 8127-311			SCM# 14423	-	2,862
Maternal & Child Health Grant 8127-315			SCM# 14423	-	33,322
Total - Maternal and Child Health Services Block Grant to the States				-	40,741
Total - Department of Health and Human Services				843,405	2,985,300
Department of Homeland Security					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
Emergency Management Salary Reimbursement 1000-137			C44P-5-012B	-	74,986
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067			
Homeland Security Grant 8156-980			#38516SHSP000000	-	5,300
Homeland Security Grant 8154-980			#38516SHSP000000	-	20,000
Total - Department of Homeland Security				-	100,286
Total federal awards expended				\$ 843,405	\$ 5,020,954

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

ELKHART COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

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

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

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

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

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
10.557	WIC Special Supplemental Nutrition Program for Woman, Infants, and Children	Unmodified
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	Qualified

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

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

FINDING 2018-001

Subject: Financial Transactions and Reporting
Audit Finding: Material Weakness

Repeat Finding

This is a repeat of Finding 2017-001 from the immediate prior audit.

Condition

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

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Disbursements - Fringe Benefits

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

Receipts

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

Cash and Investments

The Clerk's office has a bank reconciliation for the Odyssey system and a bank reconciliation for the ISETS system. These reconciliations are performed by one employee. Although review of the Odyssey bank reconciliation by another employee is in place as indicated by signature, no such review is performed for the ISETS bank reconciliation.

Context

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

Criteria

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

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

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

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

Cause

Management of the County had not established a proper system of internal control over financial transactions and reporting.

Effect

The failure to establish a system of internal controls could have enabled misstatements or irregularities to remain undetected.

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the County establish a system of internal controls related to disbursements - fringe benefits, receipts, and cash and investments.

Views of Responsible Officials

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

Section III - Federal Award Findings and Questioned Costs

FINDING 2018-002

Subject: WIC Special Supplemental Nutrition Program for Women, Infants, and Children - Internal Controls
Federal Agency: Department of Agriculture
Federal Program: WIC Special Supplemental Nutrition Program for Women, Infants, and Children
CFDA Number: 10.557
Federal Award Numbers and Years (or Other Identifying Numbers): #40010557WICAD19,
#40010557WPCG019,
#40010557WPCG018,
#40010557WICAD18

Pass-Through Entity: Indiana State Department of Health
Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles,
Cash Management, Period of Performance, Reporting
Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediate prior audit. The prior audit finding number was 2017-003.

Condition

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the following compliance requirements:

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

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

Cash Management, Reporting

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

Context

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

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

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

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

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

Views of Responsible Officials

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

FINDING 2018-003

Subject: Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) - Suspension and Debarment

Federal Agency: Department of Health and Human Services

Federal Program: Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)

CFDA Number: 93.104

Federal Award Number and Year (or Other Identifying Number): 1H79SM063404-01

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Modified Opinion

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement. The County had not designed or implemented effective controls to ensure that the suspension and debarment requirements were met.

The County did not comply with the suspension and debarment requirements. They failed to conduct a search on the System for Award Management system, collect a certification from the entity, or add a clause or condition to the contract for a vendor to determine whether they were suspended or debarred from participation in federal programs.

Context

The lack of internal controls and noncompliance were systemic issues, which occurred throughout the audit period. The vendor represented 100 percent of program disbursements.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified.

You do this by:

- (a) Checking the SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

Cause

The County's management had not developed a system of internal controls that would have ensured compliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement could have resulted in the loss of federal funds to the County.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish a system of internal controls to ensure compliance and comply with the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

Views of Responsible Officials

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

FINDING 2018-004

Subject: Comprehensive Community Mental Health Services for Children
with Serious Emotional Disturbances (SED) - Reporting
Federal Agency: Department of Health and Human Services
Federal Program: Comprehensive Community Mental Health Services for Children with
Serious Emotional Disturbances (SED)
CFDA Number: 93.104
Federal Award Number and Year (or Other Identifying Number): 1H79SM063404-01
Compliance Requirement: Reporting
Audit Finding: Material Weakness

Condition

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Reporting compliance requirement.

The County had not designed or implemented adequate policies and procedures to ensure that the Request for Payments and the Quarterly Performance Progress Reports were accurately prepared and reviewed prior to submission. The grant administrator prepared the reports without a proper system of oversight or review.

Context

The lack of internal controls was a systemic issue, which occurred through the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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

Cause

The County's management had not developed a system of internal controls to ensure compliance with the grant agreement and the Reporting compliance requirement.

Effect

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the Reporting compliance requirement. A lack of segregation of duties within an internal control system could also allow noncompliance with the compliance requirement and allow the misuse and mismanagement of federal funds could have resulted in the loss of federal funds to the County.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish a system of internal controls to ensure compliance with the grant agreement and the Reporting compliance requirement.

Views of Responsible Officials

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

FINDING 2018-005

Subject: Comprehensive Community Mental Health Services for Children with
Serious Emotional Disturbances (SED) - Subrecipient Monitoring
Federal Agency: Department of Health and Human Services
Federal Program: Comprehensive Community Mental Health Services for Children with
Serious Emotional Disturbances (SED)
CFDA Numbers: 93.104
Federal Award Number and Year (or Other Identifying Number): 1H79SM063404-01
Compliance Requirement: Subrecipient Monitoring
Audit Findings: Material Weakness, Other Matters

Condition

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Subrecipient Monitoring compliance requirement.

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The County had not designed or implemented adequate policies and procedures to ensure that the subrecipient had received an annual audit as required. The County did not verify that the subrecipient received an audit as required by the grant agreement.

Context

The lack of internal controls and noncompliance were systemic issues, which occurred throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR section 200.501 states in part:

(a) *Audit required.* A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part. . . .

(f) *Subrecipients and Contractors.* An auditee may simultaneously be a recipient, a subrecipient, and a contractor. Federal awards expended as a recipient or a subrecipient are subject to audit under this part. The payments received for goods or services provided as a contractor are not Federal awards. Section §200.330 Subrecipient and contractor determinations sets forth the considerations in determining whether payments constitute a Federal award or a payment for goods or services provided as a contractor. . . ."

2 CFR section 200.331 states in part:

"All pass-through entities must: . . .

(b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraph (e) of this section, which may include consideration of such factors as: . . .

(2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F—Audit Requirements of this part, and the extent to which the same or similar subaward has been audited as a major program; . . ."

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

The County's management had not developed an effective system of internal controls that would have ensured compliance with the grant agreement and the Subrecipient Monitoring compliance requirement.

Effect

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance with the grant agreement and the Subrecipient Monitoring compliance requirement could have resulted in the loss of federal funds to the County.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish a system of internal controls to ensure compliance and comply with the grant agreement and the Subrecipient Monitoring compliance requirement.

Views of Responsible Officials

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

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AUDITEE-PREPARED DOCUMENTS

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

Elkhart County Auditor's Office

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-001

Fiscal year in which the finding initially occurred: 2016

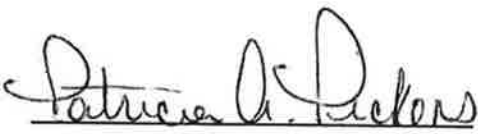
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:

Contact Person Responsible for Corrective Action: Patricia A. Pickens


Contact Phone Number: 574-535-6719

Status of Audit Finding:

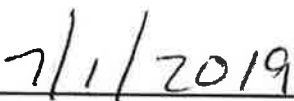
This finding has been corrected as of December 10, 2018. The finding was communicated to us during the most recent audit, which was completed in December 2018, the same time the 2017 audit was completed. As of December 2018, we have implemented controls over payroll benefits and receipts.



(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).)

Elkhart County Auditor's Office

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-002

Fiscal year in which the finding initially occurred: 2016

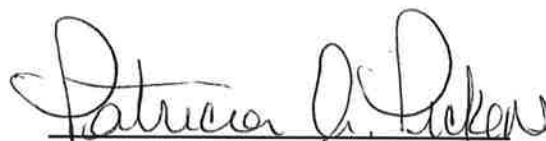
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:

Contact Person Responsible for Corrective Action: Patricia A. Pickens

Contact Phone Number: 574-535-6719

Status of Audit Finding:

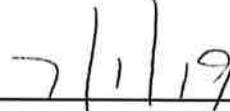
As of our most recent audit this finding had not been corrected. Due to the timing of our prior audit there was not sufficient time to put procedures in place to correct.



(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).)

Elkhart County Auditor's Office

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2017-003

Fiscal year in which the finding initially occurred: 2016

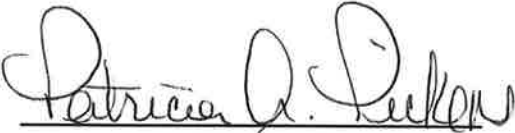
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: WIC Special Supplemental Nut

Contact Person Responsible for Corrective Action: Concetta Sanfilippo

Contact Phone Number: 574-523-2101

Status of Audit Finding:

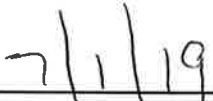
This finding was not corrected as of the most recent audit. Due to the timing of the prior audit, which was completed in December 2018 there was not sufficient time to reflect the necessary changes.



(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).)

Elkhart County Auditor's Office

CORRECTIVE ACTION PLAN

FINDING 2018-001

Contact Person Responsible for Corrective Action: Patricia A. Pickens

Contact Phone Number: (574)535-6719

Views of Responsible Official: We concur with the finding.

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

Anticipated Completion Date: All processes have been implemented as of December 20, 2018

Description of Corrective Action Plan: New process has been implemented to review reconcilements in the clerk's office. Odyssey system and ISETS system reconcilements will be done and then reviewed by another bookkeeper or the Clerk and initialed as such.

Anticipated Completion Date: Clerk's processes have been implemented as of March 31, 2019.

Patricia A. Pickens
(Signature)

Auditor
(Title)

08/20/2019
(Date)



Administration

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

elkhartcountyhealth.org

Elkhart County Health Department

CORRECTIVE ACTION PLAN

FINDING 2018-002

Contact Person Responsible for Corrective Action: Concetta Sanfilippo

Contact Phone Number: 574-523-2101

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

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

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

Period of Performance

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

Cash Management, Reporting

A new step has been added to insure review of the invoice. A copy of the signed original invoice submitted to WIC will be returned to Health Administration stating that the invoice was reviewed and the date submitted. Supporting documentation along with a copy of the invoice is sent by courier to the WIC Manager and the Auditors office. The original invoice is sent by email for signature and review. This change was implemented in January of 2019.

Anticipated Completion Date: The process will start immediately.

Concetta Sanfilippo
(Signature)

Administration Manager
(Title)

8-20-2019
(Date)

Striving to improve the lives and health of our community



Public Health
Prevent. Promote. Protect.

Elkhart County Auditor's Office

CORRECTIVE ACTION PLAN

FINDING 2018-003

Contact Person Responsible for Corrective Action: Kris Krueger

Contact Phone Number: (574) 535-6746

Views of Responsible Official: We concur with this finding

Description of Corrective Action Plan: New processes have been put in place to insure that each sub-recipient and/or participant receiving direct federal funds is in compliance with the suspension and debarment requirements. A search of the Excluded Parties List Systems through the System of Award Manager Center will be conducted.

Anticipated Completion Date: New process has been put in place as of August 15, 2019.

Patricia A. Pickens
(Signature)

Auditor
(Title)

08/20/2019
(Date)

Elkhart County Auditor's Office

CORRECTIVE ACTION PLAN

FINDING 2018-004

Contact Person Responsible for Corrective Action: Kris Krueger

Contact Phone Number: (574) 535-6746

Views of Responsible Official: We concur with this finding.

Description of Corrective Action Plan: County grant administrator will prepare Request for Payments and the Quarterly Performance Progress Reports and County Auditor will review for compliance with grant agreement and reporting requirements.

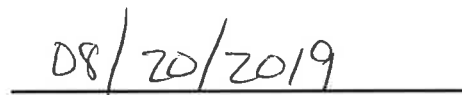
Anticipated Completion Date: New procedures were put in place as of August 20, 2019



(Signature)



(Title)



(Date)

Elkhart County Auditor's Office

CORRECTIVE ACTION PLAN


FINDING 2018-005

Contact Person Responsible for Corrective Action: Kris Krueger
Contact Phone Number: (574)535-6746

Views of Responsible Official: We concur with this finding.

Description of Corrective Action Plan: New process has been put in place to insure Subrecipient has received an audit as prescribed by the grant agreement and a copy of such has been provided to the County Grant Administrator. If Recipient is not satisfied with the findings of the audit of Subrecipient the Recipient reserves the right to conduct its own investigation of the internal controls of the Subrecipient and verify Subrecipient is in compliance with grant agreement.


Anticipated Completion Date: New process has been put in place as of August 16, 2019.



(Signature)



(Title)



(Date)

OTHER REPORTS

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