



ST. JOSEPH COUNTY

ESTABLISHED 1830

South Bend, Indiana

ANNUAL FINANCIAL REPORT

For The Year Ended

December 31, 2019

FILED
09/30/2020

ST. JOSEPH COUNTY
Annual Financial Report
For the Year Ended December 31, 2019

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ST. JOSEPH COUNTY
COUNTY OFFICIALS
DECEMBER 31, 2019

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



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF ST. JOSEPH COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Joseph County (County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements 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 statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements.

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in the County's Proportionate Share of Net Pension Liability and Related Ratios, Schedule of County Contributions, Schedule of Investment Returns, Schedule of Proportionate Share of Net Pension Liability and Related Ratios-INPRS(PERF), Schedule of Employer Contributions - INPRS(PERF), Schedule of Changes in the County's Net OPEB Liability and Related Ratios, Budget Comparison Schedules, and Budget/GAAP Reconciliation, as listed in the Table of Contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

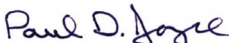
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Combining Balance Sheets, Combining Statements of Revenues, Expenditures, and Changes in the Fund Balances, Combining Statement of Net Position, Combining Statement of Revenues, Expenses, and Changes in Net Position, Combining Statement of Cash Flows, Combining Statement of Fiduciary Net Position, and Combining Statements of Changes in Assets and Liabilities are presented for purposes of additional analysis and are not a required part of the basic financial statements.

INDEPENDENT AUDITOR'S REPORT
(Continued)

The Combining Balance Sheets, Combining Statements of Revenues, Expenditures, and Changes in the Fund Balances, Combining Statement of Net Position, Combining Statement of Revenues, Expenses, and Changes in Net Position, Combining Statement of Cash Flows, Combining Statement of Fiduciary Net Position, and Combining Statements of Changes in Assets and Liabilities are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Combining Balance Sheets, Combining Statements of Revenues, Expenditures, and Changes in the Fund Balances, Combining Statement of Net Position, Combining Statement of Revenues, Expenses, and Changes in Net Position, Combining Statement of Cash Flows, Combining Statement of Fiduciary Net Position, and Combining Statements of Changes in Assets and Liabilities are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2020, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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

September 22, 2020

BASIC FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

ST. JOSEPH COUNTY
STATEMENT OF NET POSITION
DECEMBER 31, 2019

	Primary Government	Component Units	
	Governmental Activities	St. Joseph County Solid Waste Management District	St. Joseph County Airport Authority
<u>Assets</u>			
Cash and cash equivalents - unrestricted	\$ 24,216,724	\$ 2,759,942	\$ 6,600,447
Investments - unrestricted	66,560,333	-	-
Receivables (net of allowances):			
Taxes	10,549,135	-	-
Accounts	5,698,986	118,550	873,859
Intergovernmental	-	-	1,482,179
Other current assets	-	-	322
Due from Agency funds	1,483,876	-	-
Inventory	427,027	-	-
Prepaid expenses	195,120	-	219,263
Assets held for resale	4,075,575	-	-
Restricted assets:			
Cash and cash equivalents - restricted	-	-	9,932,915
Taxes receivable	-	-	20,637
Accounts receivable	-	-	262,914
Capital assets:			
Capital assets not being depreciated	10,553,029	10,000	46,878,890
Capital assets, net of accumulated depreciation	391,312,980	557,965	49,122,921
Total assets	515,072,785	3,446,457	115,394,347
<u>Deferred Outflows of Resources</u>			
Deferred amount on refunding and bond costs	\$ 32,854	\$ -	\$ -
Other postemployment benefits related	6,647,814	38,595	36,333
Pension related	4,077,816	36,679	332,251
Total deferred outflow of resources	10,758,484	75,274	368,584

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

ST. JOSEPH COUNTY
STATEMENT OF NET POSITION (continued)
DECEMBER 31, 2019

	Primary Government	Component Units	
	Governmental Activities	St. Joseph County Solid Waste Management District	St. Joseph County Airport Authority
<u>Liabilities</u>			
Bank overdraft	\$ 1,560,572	\$ -	\$ -
Accounts payable	5,412,643	16,973	623,830
Accrued payroll	1,796,390	9,275	105,788
Due from Agency funds	12,782	-	-
Retainage payable	-	-	447,367
Other current liabilities	-	-	12,452
Incurred but not reported claims	2,108,557	-	-
Unearned revenue	-	-	134,333
Restricted liabilities:			
Customer deposits payable	-	-	10,719
Contracts payable	-	-	6,460,411
Other liabilities	-	-	23,023
Accrued interest payable	373,963	-	-
Noncurrent liabilities:			
Due within one year:			
Compensated absences	1,989,398	-	255,848
Capital lease payable	2,993,351	-	-
Bank loan	-	31,570	-
Revenue bonds payable	1,723,484	-	-
Energy savings bonds payable	655,000	-	-
Restricted:			
General obligation bonds payable	-	-	815,000
Due in more than one year:			
Compensated absences	-	-	150,959
Capital lease payable	13,847,381	-	-
Bank loan	-	242,396	-
Revenue bonds payable (net of premium)	26,727,469	-	-
Energy savings bonds payable (net of premium)	8,625,000	-	-
Net pension liability	26,960,066	166,245	2,029,309
Net other postemployment benefits	105,286,139	413,475	150,236
Restricted:			
General obligation bonds payable (net of unamortized premiums)	-	-	7,940,941
Total liabilities	<u>200,072,195</u>	<u>879,934</u>	<u>19,160,216</u>
<u>Deferred Inflows of Resources:</u>			
Deferred amount of refunding	\$ -	\$ -	\$ 238,930
Other postemployment benefits related	27,154,420	171,484	117,915
Pension related	4,475,927	27,017	332,151
Total deferred inflows of resources	<u>31,630,347</u>	<u>198,501</u>	<u>688,996</u>
<u>Net Position</u>			
Net investment in capital assets	\$ 347,327,178	\$ 293,999	\$ 81,743,342
Restricted for:			
Debt service	416,568	-	4,157,412
Other purposes	70,959,437	-	1,011,240
Unrestricted	(124,574,456)	2,149,297	9,001,725
Total net position	<u>\$ 294,128,727</u>	<u>\$ 2,443,296</u>	<u>\$ 95,913,719</u>

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

ST. JOSEPH COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government	Component Units	
				Governmental Activities	St. Joseph County Solid Waste Management District	St. Joseph County Airport Authority
Primary government:						
Governmental activities:						
General government	\$ 93,763,833	\$ 8,341,038	\$ 38,461,988	\$ (46,960,807)	\$ -	\$ -
Public safety	51,254,638	8,945,158	4,063,347	(38,246,133)	-	-
Highways and streets	31,023,735	1,559,774	16,544,817	(12,919,144)	-	-
Economic development	5,283,968	40,937	-	(5,243,031)	-	-
Health and welfare	11,878,868	4,130,745	473,504	(7,274,619)	-	-
Culture and recreation	2,781,100	293,284	168,571	(2,319,245)	-	-
Interest on long-term debt	1,113,022	-	-	(1,113,022)	-	-
Total governmental activities	197,099,164	23,310,936	59,712,227	(114,076,001)	-	-
Total primary government	\$ 197,099,164	\$ 23,310,936	\$ 59,712,227	(114,076,001)	-	-
Component unit:						
St. Joseph County Solid Waste Management District	\$ 3,282,545	\$ 3,835,648	\$ -	\$ -	\$ 553,103	\$ -
St. Joseph County Airport Authority	15,656,554	9,460,747	4,805,233	-	-	(1,390,574)
Total component units	\$ 18,939,099	\$ 13,296,395	\$ 4,805,233	-	553,103	(1,390,574)
General revenues:						
Property taxes				56,461,796	-	2,585,031
Local income taxes				32,060,929	-	-
Commercial vehicle excise tax				392,384	-	-
Financial institutions tax				99,126	-	-
Auto excise tax				4,231,337	-	-
Other taxes				-	-	688,716
Unrestricted investment earnings				3,892,913	-	441,422
Miscellaneous and refunds and reimbursements				3,564,255	-	661,174
Gain/(loss) on disposition of asset				(4,235)	-	-
Total general revenues				100,698,505	-	4,376,343
Change in net position				(13,377,496)	553,103	2,985,769
Net position - beginning				307,506,223	1,890,193	92,927,950
Net position - ending				\$ 294,128,727	\$ 2,443,296	\$ 95,913,719

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

ST. JOSEPH COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019

<u>Assets</u>	General Fund 1000	LIT- Economic Dev. - County Share 1112	County Highway 1173/1176	Rainy Day 1186	Non-Major Governmental Funds	Total
Cash and cash equivalents	\$ 5,274,434	\$ 1,961,154	\$ 94,598	\$ 1,631,403	\$ 14,750,673	\$ 23,712,262
Investments	15,555,777	5,784,294	279,011	4,811,717	38,024,871	64,455,670
Receivables:						
Taxes	5,043,529	3,410,939	-	-	2,094,667	10,549,135
Accounts	1,803,910	34,509	1,280,382	-	2,257,017	5,375,818
Due from Agency funds	1,236,265	-	-	-	247,611	1,483,876
Due from other funds	-	-	-	-	154,056	154,056
Assets held for resale	-	-	-	-	4,075,575	4,075,575
Total assets	\$ 28,913,915	\$ 11,190,896	\$ 1,653,991	\$ 6,443,120	\$ 61,604,470	\$ 109,806,392
<u>Liabilities, deferred inflows of resources, and fund balances</u>						
Liabilities:						
Bank overdraft	\$ -	\$ -	\$ -	\$ -	\$ 1,560,572	\$ 1,560,572
Accounts payable	1,163,318	477,951	242,563	-	3,404,524	5,288,356
Accrued payroll	1,267,717	-	92,700	-	434,955	1,795,372
Due to Agency funds	12,782	-	-	-	-	12,782
Due to other funds	120,800	-	-	-	33,256	154,056
Total liabilities	2,564,617	477,951	335,263	-	5,433,307	8,811,138
Deferred inflows of resources:						
Unavailable revenue-property taxes	\$ 420,644	\$ -	\$ -	\$ -	\$ 200,625	\$ 621,269
Unavailable revenue-license excise tax	1,099,527	-	-	-	220,223	1,319,750
Unavailable revenue-income taxes	3,523,358	3,410,939	-	-	1,673,819	8,608,116
Total deferred inflows of resources	5,043,529	3,410,939	-	-	2,094,667	10,549,135
Fund balances:						
Non-spendable	\$ -	\$ -	\$ -	\$ -	\$ 4,075,575	\$ 4,075,575
Restricted	-	-	1,318,728	-	49,023,564	50,342,292
Committed	-	-	-	-	1,259,140	1,259,140
Assigned	954,255	7,302,006	-	6,443,120	999,617	15,698,998
Unassigned	20,351,514	-	-	-	(1,281,400)	19,070,114
Total fund balances	21,305,769	7,302,006	1,318,728	6,443,120	54,076,496	90,446,119
Total liabilities, deferred inflows of resources, and fund balances	\$ 28,913,915	\$ 11,190,896	\$ 1,653,991	\$ 6,443,120	\$ 61,604,470	\$ 109,806,392

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

ST. JOSEPH COUNTY
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2019

Fund balance reported in governmental funds	\$	90,446,119
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		401,866,009
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		11,171,282
Internal service funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.		698,431
Long-term liabilities, including bond payable, capital lease payable, compensated absences, deferred amount on refunding and bond costs, and accrued interest payable, are not due and payable in the current period and, therefore, are not reported in the funds.		(56,902,192)
Net pension liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		(26,960,066)
Deferred inflows of resources related to pension are not due and payable in the current period and, therefore, are not reported in the funds.		(4,475,927)
Deferred outflows of resources related to pension are not available to pay for current period expenditures and, therefore, are not reported in the funds.		4,077,816
Net other postemployment benefit liability is not due and payable in the current period and, therefore, is not reported in the funds.		(105,286,139)
Deferred inflows of resources related to other postemployment benefit liability are not due and payable in the current period and, therefore, are not reported in the funds.		(27,154,420)
Deferred outflows of resources related to other postemployment benefit liability are not available to pay for current period expenditures and, therefore, are not reported in the funds.		<u>6,647,814</u>
Net position of governmental activities	\$	<u><u>294,128,727</u></u>

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

ST. JOSEPH COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	General Fund 1000	LIT- Economic Dev. - County Share 1112	County Highway 1173/1176	Rainy Day 1186	Non-Major Governmental Funds	Total
Revenue:						
Taxes	\$ 55,188,752	\$ 12,614,983	\$ -	\$ -	\$ 21,521,798	\$ 89,325,533
Special assessments	-	-	-	-	526,868	526,868
Licenses and permits	48,545	-	-	-	-	48,545
Intergovernmental receipts	12,136,260	-	9,119,655	-	16,552,247	37,808,162
Charges for services	4,504,405	67,820	-	-	18,738,711	23,310,936
Fines and forfeitures	-	-	-	-	82,623	82,623
Other revenue	5,552,670	667,391	241,774	-	995,333	7,457,168
Total revenues	77,430,632	13,350,194	9,361,429	-	58,417,580	158,559,835
Expenditures:						
Current:						
General government	45,504,891	7,252,076	-	-	13,469,314	66,226,281
Public safety	19,808,590	3,988,791	-	-	22,773,420	46,570,801
Highways and streets	1,362,588	1,166,497	8,388,448	-	7,448,158	18,365,691
Economic development	-	-	-	-	5,098,900	5,098,900
Health and welfare	4,806,467	-	-	-	6,532,070	11,338,537
Culture and recreation	68,484	-	-	-	2,283,589	2,352,073
Debt service - principal and interest	926,977	-	850,375	-	1,861,601	3,638,953
Capital outlay	898,789	1,767,079	-	-	16,077,094	18,742,962
Total expenditures	73,376,786	14,174,443	9,238,823	-	75,544,146	172,334,198
Excess (deficiency) of revenues over (under) expenditures	4,053,846	(824,249)	122,606	-	(17,126,566)	(13,774,363)
Other financing sources (uses):						
Face value of debt issued	-	-	-	-	9,375,000	9,375,000
Premium on debt issued	-	-	-	-	133,859	133,859
Lease proceeds	421,241	-	-	-	7,672,148	8,093,389
Transfers in	47,563	-	-	-	1,677,740	1,725,303
Transfers out	(200,000)	-	-	-	(1,525,303)	(1,725,303)
Total other financing sources (uses)	268,804	-	-	-	17,333,444	17,602,248
Net change in fund balance	4,322,650	(824,249)	122,606	-	206,878	3,827,885
Fund Balances - Beginning of year	16,983,119	8,126,255	1,196,122	6,443,120	53,869,618	86,618,234
Fund Balances - End of year	\$ 21,305,769	\$ 7,302,006	\$ 1,318,728	\$ 6,443,120	\$ 54,076,496	\$ 90,446,119

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

ST. JOSEPH COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

Net change in fund balances - total governmental funds \$ 3,827,885

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets, which meet capitalization requirements, is capitalized. The cost of depreciable assets is allocated over the estimated useful lives and reported as depreciation expense (functionalized).

Capital assets not being depreciated:

Construction in progress	(5,700,741)
Total change in capital assets not being depreciated	(5,700,741)

Capital assets being depreciated:

Buildings, net of \$2,210,047 depreciation expense	5,980,349
Machinery and equipment, net of \$3,996,575 depreciation expense	5,952,953
Infrastructure, net of \$11,246,694 depreciation expense	(4,947,150)
Total change in capital assets being depreciated	6,986,152

Total changes in capital assets	1,285,411
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Changes in unavailable revenue do not provide current financial resources are not reported as revenues in the governmental funds but increase revenue in the Statement of Activities.	(1,329,676)
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Changes in the total OPEB liability and related deferred inflows and outflows reported in the Statement of Activities do not require the use of current resources, and therefore are not reported in the fund statements until they come due for payment.	(7,580,137)
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Changes in the total pension liability and related deferred inflows and outflows reported in the Statement of Activities do not require the use of current resources, and therefore are not reported in the fund statements until they come due for payment.	546,607
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Some expenses were deferred assets as in the Statement of Net Position and, therefore, were not reported in the Statement of Activities, but were reported as expenditure in the governmental funds.	15,371
--	--------

Debt and lease proceeds (from general obligation bonds payable, revenue bonds payable, and capital leases) provide financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position.	(17,602,248)
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Repayment of debt and lease principal is an expenditure in governmental funds, but not in the Statement of Activities (where it reduces long-term debt).	4,397,390
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	(227,894)
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Internal service funds are used by management to charge the cost of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.	3,289,795
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Change in net position of governmental activities	\$ (13,377,496)
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The notes to the financial statements are an integral part of this statement.

ST. JOSEPH COUNTY
STATEMENT OF NET POSTION
PROPRIETARY FUNDS
DECEMBER 31, 2019

<u>Assets</u>	<u>Internal Service Funds</u>
Cash and cash equivalents	\$ 504,462
Investments	2,104,663
Accounts receivable	<u>323,168</u>
Total assets	<u><u>\$ 2,932,293</u></u>
<u>Liabilities</u>	
Accounts payable	\$ 124,287
Accrued payroll	1,018
Incurred but not reported claims	<u>2,108,557</u>
Total liabilities	<u>2,233,862</u>
<u>Net Position</u>	
Unrestricted	<u>\$ 698,431</u>
Total net position	<u><u>\$ 698,431</u></u>

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

ST. JOSEPH COUNTY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Internal Service Funds</u>
Operating Revenue:	
Employee/employer contributions	<u>\$ 26,495,744</u>
Total revenues	<u>26,495,744</u>
Expenses:	
Insurance claims and expenses	<u>23,205,949</u>
Total expenses	<u>23,205,949</u>
Operating income	<u>3,289,795</u>
Total net position - Beginning	<u>(2,591,364)</u>
Total net position - Ending	<u><u>\$ 698,431</u></u>

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

ST. JOSEPH COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Internal Service Funds
Cash flows from operating activities:	
Receipts from customers and users	\$ 26,172,576
Payments to suppliers	<u>(24,491,213)</u>
Net cash provided by operating activities	<u>1,681,363</u>
Cash flows from investing activities:	
Net change in investments	<u>(2,104,663)</u>
Net cash provided by investing activities	<u>(2,104,663)</u>
Net decrease in cash and cash equivalents	(423,300)
Cash and cash equivalents, beginning of year	<u>927,762</u>
Cash and cash equivalents, end of year	<u>\$ 504,462</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	<u>\$ 3,289,795</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
(Increase) decrease in assets:	
Accounts receivable	(323,168)
Increase (decrease) in assets:	
Bank overdraft fee	(285,314)
Accrued payroll	1,018
Accounts payable	(114,530)
Incurred but not reported claims	<u>(886,438)</u>
Total adjustments	<u>(1,608,432)</u>
Net cash provided by operating activities	<u>\$ 1,681,363</u>

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

ST. JOSEPH COUNTY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2019

<u>Assets</u>	Police Pension Plans 0026	Agency Funds
	0026	Agency Funds
Cash and cash equivalents	\$ 7,179,619	\$ 23,727,695
Receivables:		
Accounts	-	201,241
Interest and dividends	29,146	-
Taxes	-	80,524,822
Due from Governmental funds	-	12,782
Due from Agency funds	892,966	-
Investments at fair value	39,690,838	15,313,284
	\$ 47,792,569	\$ 119,779,824
<u>Liabilities</u>		
Net benefits due and unpaid/(overpaid)	\$ -	\$ 2,125
Due to Police Pension fund	-	905,748
Due to Governmental funds	-	1,483,876
Trust payable	-	117,388,075
	\$ -	\$ 119,779,824
<u>Net Position</u>		
Net position held in trust for employee pensions	47,792,569	
Total net position restricted for pensions	\$ 47,792,569	

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

ST. JOSEPH COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Police Pension Plans 0026
	0026
<u>Additions</u>	
Contributions:	
Employer	\$ 2,707,676
Plan members	-
	-
Total contributions	2,707,676
Investment income:	
Net increase in fair value of investments	5,504,305
Interest and dividends	1,174,269
	1,174,269
Net investment income	6,678,574
Total additions	9,386,250
<u>Deductions</u>	
Benefit payments (including refunds of employee contributions)	3,454,590
Administrative expense	162,263
	162,263
Total deductions	3,616,853
Changes in net position	5,769,397
Net position - beginning	42,023,172
Net position - ending	\$ 47,792,569

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

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 1 - Summary of Significant Accounting Policies

Reporting Entity

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

The accompanying financial statements present the activities of the County and its significant component units. The component units discussed below are included in the County's reporting entity because of the significance of their operational or financial relationships with the County. Discretely presented component units are involved in activities of an operational nature independent from the government; their transactions are reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

Discretely Presented Component Units

A discretely presented component unit is an entity that is legally separate from the County, but which the unit is financial accountable, or its relationship with the unit is such that exclusion would cause the unit's financial statements to be misleading or incomplete. The County considers the St. Joseph County Airport Authority (the Airport Authority) and the Solid Waste Management District of St. Joseph County (the District) as discretely presented component units.

The Airport Authority was established August 1, 1973, by the St. Joseph County Council under the provisions of Indiana Code 19-6-3.5, which has been modified as Indiana Code 8-22-3. The Airport Authority operates under the direction of a four-member board, which is appointed by the Board of County Commissioners of St. Joseph County, an elected board.

The District was established in 1991, by the St. Joseph County Council under the provisions of Indiana Code 13-21-2-14.5. The District operates under the direction of a nine member board from surrounding municipalities (the County, City of Mishawaka, City of South Bend, and small town elected board member appointed by the St. Joseph County Circuit Court Judge).

The financial statements of the individual component units may be obtained from their respective offices as follows:

St. Joseph County Airport Authority
4477 Progress Drive
South Bend, IN 46658

Solid Waste Management District of St. Joseph County
828 Kerr Street
South Bend, IN 46601

Joint Ventures

The Michiana Area Council of Governments (MACOG) is a voluntary organization of local governments that studies and attempts to resolve, for the benefit of each member and the region, areas of interlocal issues, which includes but is not limited to transportation, transit, economic development, environment, and other issues that impact the region. MACOG serves local governments in Elkhart, Kosciusko, Marshall and St. Joseph counties.

St. Joseph County is a member of MACOG along with 39 other local governments in the region. St. Joseph County has two members on the MACOG Board of Directors that consists of twenty (20) members. In 2019, St. Joseph County paid its full assessment of \$93,425 towards the operation of MACOG. The assessments for all participating local governments are equal to the most recent census population x 35 cents per person. For St. Joseph County, this is computed as 266,931 (2010 census population) x 35 cents which is equal to \$93,425.

Complete financial statements for MACOG are available at 227 W. Jefferson Boulevard, Room 1120, County-City Building, South Bend, Indiana 46601.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 1 - Summary of Significant Accounting Policies (Continued)

Related Organizations

The County's officials are also responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County appoints the board members of numerous organizations.

Accounting and Reporting Principles

The County follows accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board (GASB).

Government-Wide and Fund Financial Statements

Government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the County and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the County is reported separately from certain legally separate component units for which the County is financially accountable.

The Statement of Activities demonstrates the degree to which direct expenses of a given function or segments are offset by program revenues. Direct expenses are clearly identifiable for a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the proprietary fund and fiduciary fund financial statements. Agency Funds, however, report only assets and liabilities. Since they do not report equity (or change in equity), they have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses and permits, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the County receives cash.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 1 - Summary of Significant Accounting Policies (Continued)

The County reports the following funds as “major” governmental funds:

The **General Fund** is the primary operating fund because it accounts for all financial resources used to provide government services other than those specifically assigned to another fund.

The **Local Income Tax – Economic Development – County Share Fund** (special revenue) accounts for the local economic development income tax revenue and operating and capital expenditures of the county government.

The **County Highway Fund** (special revenue) accounts for money received for construction, reconstruction, preservation, and maintenance of the highways.

The **Rainy Day Fund** (special revenue) accounts for transfers of unused and unencumbered funds under IC 36-1-8-5.

Additionally, the County reports the following fund types:

The internal service funds account for health and worker’s compensation insurance.

The pension trust funds account for the activities of the pension trust which accumulate resources for pension benefit payments.

Agency funds accounts for assets held by the County as an agent for individuals, private organizations, and other governments and/or other funds.

As a general rule, the effect of interfund activity has been eliminated from government-wide financial statements.

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the enterprise funds and of the government’s internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, Liabilities, and Net Position or Equity

Restricted Assets/Net Position

All restricted assets/net position, as presented in the accompanying financial statements, are restricted due to enabling legislation.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 1 - Summary of Significant Accounting Policies (Continued)

Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

State statute (IC 5-13-9) authorizes the County to invest in securities, including but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Nonparticipating certificates of deposit, demand deposits and similar nonparticipating negotiable instruments that are not reported as cash and cash equivalents are reported as investments at cost.

Debt securities are reported at fair value. Debt securities are defined as securities backed by the full faith and credit of the United States Treasury or fully insured or guaranteed by the United States or any United States government agency.

Open-end mutual funds are reported at fair value.

Money market investments that mature within one year or less at the date of their acquisition are reported at amortized cost. Other money market investments are reported at fair value.

Investment income, including changes in the fair value of investments, is reported as revenue in the operating statement.

Interfund Transactions and Balances

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due from/to other funds" and "operating transfers in/out". All interfund transactions and balances have been eliminated on the County's government-wide financial statements.

Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. 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. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments that become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County prior to December 31 of the year collected. Delinquent property taxes outstanding at year end for governmental funds, net of allowances for uncollectible accounts, are recorded as a receivable with an offset to deferred inflows of resources since amounts are not considered available.

Inventories and Prepaid Items

All inventories are valued at cost using the first in/first out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in government-wide but as expenditures in fund financial statements.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental activities column in the government-wide financial statements.

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.

ST. JOSEPH COUNTY
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2019

Note 1 - Summary of Significant Accounting Policies (Continued)

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts), depreciation methods and estimated useful lives of capital assets reported in the government-wide statements and proprietary funds are as follows:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Land	All Capitalized	N/A	N/A
Buildings	\$ 5,000	Straight-line	40-60 years
Improvements other than buildings	5,000	Straight-line	10-45 years
Machinery and equipment	5,000	Straight-line	5-25 years
Infrastructure	5,000	Straight-line	5-50 years

N/A = Not applicable

For depreciated assets, the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Grants and Third Party Cost Reimbursement Settlements

The County receives grants from other governmental units to finance specific programs, including the support of certain non-profit agencies. The grant revenues are recorded based on qualifying program expenditures and are subject to audit by the responsible agencies. The County maintains separate funds and accounts for federal and state grants and maintains proper documentation for grant expenditures.

Compensated Absences

Sick Leave – County employees earn sick leave at the rate of 3 days after 6 months of employment, 4 days upon anniversary date, and 7 days each subsequent year upon anniversary date. Unused sick leave may be accumulated to a maximum of 60 days. Accumulated sick leave is not paid to employees upon termination.

Vacation Leave – County employees earn vacation leave on their anniversary date at rates from 3 days to 25 days per year based upon the number of years of service. Vacation leave does not accumulate from year to year unless individual receives written permission from an elected official/department head for a maximum of five days. Upon termination, employees will be paid for unused vacation leave.

Personal Leave – County employees earn personal leave at the rate of 4 days per year. Personal leave does not accumulate year to year. Upon termination, employees will receive payment for unused personal leave.

Vacation, sick, and personal leave is accrued when incurred.

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums, discounts, and gain/loss on refunding are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs (excluding prepaid bond insurance), whether or not withheld from actual debt proceeds received, are reported as debt service expenditures.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 1 - Summary of Significant Accounting Policies (Continued)

Pension

The County offers a defined benefit pension plan to its employees. The County records a net pension liability for the difference between the total pension liability calculated by the actuary and the pension plan's fiduciary net position. For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plans and additions to/deductions from the pension plans' fiduciary net position have been determined on the same basis as they are reported by the pension plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefit Costs

The County offers retiree healthcare benefits to retirees. For purposes of measuring the total OPEB liability in the government-wide financial statements, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense, and information about the fiduciary net position of the The St. Joseph County Retiree Healthcare Plan (SJCRHP) have been determined on the same basis as they are reported by the County.

Deferred Inflows/Outflows of Resources

Deferred inflows of resources represent an acquisition of net position that applies to future periods. Deferred inflows of resources consist of pension and other postemployment benefits (OPEB) related resources in the amount of \$31,630,347 for 2019. These inflows consist of pension related of \$4,475,927 and OPEB related in the amount of \$27,154,420.

Deferred outflows of resources represent a consumption of net position that applies to future periods. Deferred outflows of resources consist of pension, other postemployment benefits (OPEB), and deferred amount on refunding and bond costs in the amount of \$10,758,484 for 2019. These inflows consist of pension related of \$4,077,816, OPEB related in the amount of \$6,647,814, and amount on refunding and bond costs of \$32,854.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

Fund Balance

Fund balance is divided into five classifications based on GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The County's fund balances are reported under classifications of nonspendable, restricted, committed, assigned, and unassigned fund balances. The Classifications are as follows:

Nonspendable – represents amounts that are not in spendable form; for example, inventories, prepaid amounts, the pledge of revenue for TIF bonds, or assets held for resale.

Restricted – represents amounts that are constrained for a specific purpose by external parties such as grantors or imposed by law through constitutional provisions or enabling legislation.

Committed – represents amounts that can only be used for a specific purpose imposed by formal action of the government's highest level of decision making authority. The County's highest level of decision making authority is the County Council and the County Commissioners.

Assigned – represents amounts that are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed.

Unassigned – represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Only the General Fund may report a positive unassigned fund balance, whereas, other governmental funds may need to report a negative unassigned fund balance if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 1 - Summary of Significant Accounting Policies (Concluded)

The County considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The County does not have a formal policy for its use of unrestricted fund balance amounts; therefore, it considers committed amounts used first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Budgetary Information

Annual budgets are adopted on the cash basis which is not consistent with accounting principles generally accepted in the United States. All annual appropriations lapse at fiscal year-end, unless carried over with a valid encumbrance.

On or before August 31, the County Auditor submits to the County Council and County Commissioners a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the County Council and County Commissioners to obtain taxpayer comments. In October of each year, the County Council and County Commissioners through the passage of an ordinance approve the budget for the next year. Copies of the budget ordinance and the advertisement for funds for which property taxes are levied or highway taxes are received are approved by the Indiana Department of Local Government Finance (DLGF). The budget becomes legally enacted after the County Auditor receives approval of the from the DLGF by December 31.

Upcoming Accounting Pronouncements

The following pronouncements issued by the GASB will be effective for the County's financial statements for the year ending December 31, 2020. The County is currently evaluating the impact these standards will have on the financial statements when adopted.

GASB Statement No. 83, *Certain Asset Retirement Obligations*, this statement establishes criteria for determining the timing and amount of recognition of a liability for certain asset retirement obligations.

GASB Statement No. 84, *Fiduciary Activities*, this statement improves the guidance on the identification of fiduciary activities for accounting and Financial Reporting purpose, focusing on whether a government controls the assets of the activity and the beneficiaries with whom a fiduciary relationship exists.

Adoption of New Pronouncements

During the year the County implemented GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* which improves the information that is disclosed in the notes to the County's financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities municipalities should include when disclosing information related to debt. It requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. It will also require that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The requirements of the Statement are effective for the fiscal year ending December 31, 2019.

Note 2- Stewardship, Compliance, and Accountability

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the County Council and County Commissioners. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund and certain other property tax and road funds. The legal level of budgetary control is by object and department for all budgeted funds.

Expenditures did not exceed appropriations for any funds or any departments within the General Fund, which required legally, approved budgets, except for the general services department which incurred more in personnel services costs, FICA taxes, and retirement benefits

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 2- Stewardship, Compliance, and Accountability (Continued)

Fund Balance

The County's governmental funds by requiring fund balances to be classified into different categories according to the level of their restricted use.

Fund balances at December 31, 2019 are composed of the following:

	General Fund	LIT- Economic Dev. - County Share	County Highway	Rainy Day	Non-Major Governmental Funds	Total
Nonspendable fund balance:						
Economic development	\$ -	\$ -	\$ -	\$ -	\$ 4,075,575	\$ 4,075,575
Restricted fund balance						
General government	-	-	-	-	15,164,942	15,164,942
Public safety	-	-	-	-	8,121,045	8,121,045
Highways and streets	-	-	1,318,728	-	7,740,780	9,059,508
Economic development	-	-	-	-	12,511,985	12,511,985
Health and welfare	-	-	-	-	4,109,132	4,109,132
Culture and recreation	-	-	-	-	1,375,680	1,375,680
Total restricted fund balance	-	-	1,318,728	-	49,023,564	50,342,292
Committed fund balance						
General government	-	-	-	-	94,091	94,091
Public safety	-	-	-	-	777,237	777,237
Health and welfare	-	-	-	-	387,812	387,812
Total committed fund balance	-	-	-	-	1,259,140	1,259,140
Assigned fund balance						
2020 fund budget deficit	954,255	-	-	-	-	954,255
General government	-	7,302,006	-	6,443,120	999,617	14,744,743
Total assigned fund balance	954,255	7,302,006	-	6,443,120	999,617	15,698,998
Unassigned fund balance	20,351,514	-	-	-	(1,281,400)	19,070,114
Total fund balance	<u>\$ 21,305,769</u>	<u>\$ 7,302,006</u>	<u>\$ 1,318,728</u>	<u>\$ 6,443,120</u>	<u>\$ 54,076,496</u>	<u>\$ 90,446,119</u>

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 2- Stewardship, Compliance, and Accountability (Concluded)

Deficit Fund Equity

At December 31, 2019, the following funds reported deficits in fund equity, which are violations of State Statute:

<u>Fund</u>	<u>2019</u>
Governmental Funds:	
8106 - S.T.O.P. Violence Against Women	\$ 144,840
8131 - Health Immunization CoAg Grant	1,397
8138 - Federal Grants Public Works	901,307
8140 - Health Overdose Response	21,379
8141 - Health Lead Free by 3	9,565
8142 - SHSP SJC Collaborative Radio	26,359
8143 - Rapid Deployment Kit Dep.	30,368
9108 - Adult Protective Services Grant	74,174
9125 - Community Based Correction - Ducomb	71,943
9138 - Adult IDOC 1006 Add/Ducomb	68

Fund equity deficits arose primarily from expenditures or expenses exceeding revenue due to the timing difference of grants or costs reimbursements; these deficits will be repaid from future revenues.

Note 3 - Deposits and Investments

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County's deposit policy for custodial credit risk requires compliance with Indiana Code 5-13-8-1. The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

Investments

At December 31, 2019, the County had the following investments:

Primary Government

<u>Investment Type</u>	<u>Fair Value</u>
Municipal Bonds	\$ 24,666,631
Certificate of Deposits	50,216,104
Agency Securities	<u>6,990,882</u>
Total	<u>\$ 81,873,617</u>

Police Retirement and Benefit Plan

<u>Investment Type</u>	<u>Fair Value</u>
Fixed Income Securities	\$ 11,068,685
Domestic and Foreign Equities	<u>28,622,153</u>
Total	<u>\$ 39,690,838</u>

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 3 - Deposits and Investments (Continued)

At December 31, 2019, the County allocated investments as follows:

	<u>Amount</u>
Governmental funds	\$ 64,455,670
Internal service funds	2,104,663
Agency funds	15,313,284
Police Pension Plans	<u>39,690,838</u>
Total	<u>\$ 121,564,455</u>

Investment Policies

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the unit to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50 percent of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or AAA, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the unit's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Police Pension Plan is not subject to the same investment laws as the County. The investment policy for the Police Retirement and Benefit Pension Plans was adopted by the St. Joseph County Sheriff's Department on August 17, 2006. Authorized investments include time or savings accounts, obligations issued or fully insured or guaranteed by the United States of America, bonds, stocks, guaranteed investment contracts, bank investment contracts, mutual funds, high quality money market funds, and foreign securities whose shares are not denominated in foreign currency.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Neither the County nor the Police Pension Plan have a formal investment policy for the custodial credit risk for investments.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 3 - Deposits and Investments (Continued)

The following investments held by the County and the Police Retirement and Benefit Pension Plans were exposed to credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the County's name or not in the County's name:

Investment Type	Not in the Government's Name
Fixed Income Securities	\$ 11,068,685
Domestic and Foreign Equities	<u>28,622,153</u>
Total	<u><u>\$ 39,690,838</u></u>

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County's investment policy to minimize interest rate risk is to abide by the Indiana Code, which limits the stated final maturities of the investments to no more than five years. The County and the Police Pension Plan do not have a formal investment policy for interest rate risk. The following is a summary of the interest rate risk disclosure as of December 31, 2019:

Primary Government		Investment Maturities (in Years)		
Investment Type	Fair Value	Less Than 1	1-2	More than 2
Municipal Bonds	\$ 24,666,631	\$ 13,274,786	\$ 6,994,402	\$ 4,397,443
Certificate of Deposits	50,216,104	24,500,000	5,000,000	20,716,104
Agency Securities	<u>6,990,882</u>	<u>990,779</u>	<u>4,000,103</u>	<u>2,000,000</u>
Total	<u><u>\$ 81,873,617</u></u>	<u><u>\$ 38,765,565</u></u>	<u><u>\$ 15,994,505</u></u>	<u><u>\$ 27,113,547</u></u>

Police Retirement and Benefit Plan		Investment Maturities (in Years)		
Investment Type	Fair Value	Less Than 1	1-2	More than 2
Fixed Income Securities	\$ 11,068,685	\$ 11,068,685	\$ -	\$ -
Domestic and Foreign Equities	<u>28,622,153</u>	<u>28,622,153</u>	<u>-</u>	<u>-</u>
Total	<u><u>\$ 39,690,838</u></u>	<u><u>\$ 39,690,838</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County and the Police Pension Plan have adopted the following policy for the concentration of credit risk. The Treasurer and Police board manage concentration of credit risk by limiting the investment in debt securities of any one corporation to a maximum of 5 percent of the fixed income investments of the plan.

Foreign Currency Risk

Foreign currency risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The County and the Police Pension Plan do not have a formal policy in regards to foreign currency risk. The County and Police Pension Plan units' investments are denominated in U.S. currency.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 3 - Deposits and Investments (Continued)

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. U.S. government agency securities are implicitly guaranteed by the full faith and credit of the U.S. government and are recognized as one of the safest investments available. To minimize credit risks associated with investments, the County's policy is to follow Indiana Code 5-13-9-2.5, which limits investments to AAA rated money market funds, repurchase agreements fully collateralized by U.S. Government Securities, and U.S. Treasury obligations (or other U.S. Agency obligations). To minimize credit risks associated with investments, the Police Pension Plan has adopted a policy which limit investments to obligations of or obligations guaranteed by the United States government; bonds, stocks, or other evidences of indebtedness issued or guaranteed by a corporation organized under the laws of the United States, provided the corporation is listed on one or more of the recognized national stock exchanges or on the National Market System of the NASDAQ Stock Market and, in the case of bonds only, holds a rating in one of the highest major classification by a recognized rating service; Guaranteed Investment Contracts and Bank Investment Contracts rated A+ by A. M. Best Company, Inc.; Mutual Plans that apply with the above restrictions; and High quality money market funds. The distribution of securities with credit ratings is summarized below.

Primary Government		
County's Investments		
Standard & Poor's Rating	Moody's Rating	Investment Pools
AAA	Aaa	\$ 3,586,132
AA	Aa	19,334,085
A	A	4,175,376
BBB	Baa	1,118,428
Unrated	Unrated	53,659,596
		<u>\$ 81,873,617</u>

Police Retirement and Benefit Plan		
County's Investments		
Standard & Poor's Rating	Moody's Rating	Investment Pools
Unrated	Unrated	<u>\$ 39,690,838</u>

Fair Value Measurement

The County categorizes investments measured at fair value within the fair value hierarchy established by generally accepted accounting principles. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of fair value hierarchy are defined as follows:

Level 1: Inputs using unadjusted quoted prices in active markets or exchanges for identical assets or liabilities.

Level 2: Significant other observable inputs, which may include, quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in non-active markets; and inputs other than quoted prices that are observable for the assets or liabilities, either directly or indirectly.

Level 3: Valuations for which one or more significant inputs are unobservable and may include situations where there is minimal, if any, market activity for the asset or liability.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 3 - Deposits and Investments (Concluded)

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques need to maximize the use of relevant observable inputs and minimize the use of unobservable inputs. Investment value is determined by reference to quoted market prices and other relevant information generated by market transactions.

The following table summarizes the valuation of investments by the fair value hierarchy levels as of December 31, 2019:

Primary Government

<u>Investment Type</u>	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Municipal Bonds	\$ 24,666,631	\$ 24,666,631	\$ -	\$ -
Certificate of Deposits	50,216,104	50,216,104	-	-
Agency Securities	6,990,882	6,990,882	-	-
Total	\$ 81,873,617	\$ 81,873,617	\$ -	\$ -

Police Retirement and Benefit Plan

<u>Investment Type</u>	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Fixed Income Securities	\$ 11,068,685	\$ 11,068,685	\$ -	\$ -
Domestic and Foreign Equities	28,622,153	28,622,153	-	-
Total	\$ 39,690,838	\$ 39,690,838	\$ -	\$ -

Discretely Presented Component Units

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The Airport Authority and the District do not have a deposit policy for custodial credit risk. At December 31, 2019, the Airport Authority and the District had deposit balances in the amount of \$16,533,362 and \$2,759,942, respectively. These entire balances are not exposed to custodial credit risk. The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 4 - Capital Assets

Capital asset activity for the year ended December 31, 2019, was as follows:

<u>Primary Government</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 10,092,850	\$ -	\$ -	\$ 10,092,850
Construction in progress	6,160,920	460,179	6,160,920	460,179
Total capital assets, not being depreciated	16,253,770	460,179	6,160,920	10,553,029
Capital assets, being depreciated:				
Infrastructure	577,546,840	6,299,544	-	583,846,384
Buildings	106,796,936	8,190,396	-	114,987,332
Machinery, equipment, and vehicles	49,635,245	9,953,763	1,901,063	57,687,945
Total	733,979,021	24,443,703	1,901,063	756,521,661
Less accumulated depreciation:				
Infrastructure	255,748,100	11,246,694	-	266,994,794
Buildings	59,809,790	2,210,047	-	62,019,837
Machinery, equipment, and vehicles	34,094,303	3,996,575	1,896,828	36,194,050
Total	349,652,193	17,453,316	1,896,828	365,208,681
Total capital assets, being depreciated, net	384,326,828	6,990,387	4,235	391,312,980
Total primary government capital assets, net	<u>\$ 400,580,598</u>	<u>\$ 7,450,566</u>	<u>\$ 6,165,155</u>	<u>\$ 401,866,009</u>

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 4 - Capital Assets (Continued)

<u>Discretely presented component units:</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
St. Joseph County Airport Authority				
Capital assets, not being depreciated:				
Land	\$ 35,379,236	\$ -	\$ -	\$ 35,379,236
Construction in progress	4,230,475	8,287,200	1,018,021	11,499,654
Total capital assets, not being depreciated	39,609,711	8,287,200	1,018,021	46,878,890
Capital assets, being depreciated:				
Buildings	74,889,196	-	-	74,889,196
Airfield	37,320,229	2,285,898	-	39,606,127
Equipment	8,986,699	803,755	87,078	9,703,376
Total	121,196,124	3,089,653	87,078	124,198,699
Less accumulated depreciation:				
Buildings	32,551,532	1,992,356	-	34,543,888
Airfield	32,166,423	1,014,831	-	33,181,254
Equipment	7,051,217	386,497	87,078	7,350,636
Total	71,769,172	3,393,684	87,078	75,075,778
Total capital assets, being depreciated, net	49,426,952	(304,031)	-	49,122,921
Total St. Joseph County				
Airport Authority capital assets, net	<u>\$ 89,036,663</u>	<u>\$ 7,983,169</u>	<u>\$ 1,018,021</u>	<u>\$ 96,001,811</u>
St. Joseph County Solid Waste Management District				
Capital assets, not being depreciated:				
Land	\$ 10,000	\$ -	\$ -	\$ 10,000
Capital assets, being depreciated:				
Buildings	577,500	-	-	577,500
Equipment	28,818	-	-	28,818
Total	606,318	-	-	606,318
Less accumulated depreciation:				
Buildings	27,672	14,437	-	42,109
Equipment	3,362	2,882	-	6,244
Total	31,034	17,319	-	48,353
Total capital assets, being depreciated, net	575,284	(17,319)	-	557,965
Total St. Joseph County Waste				
Management District capital assets, net	<u>\$ 585,284</u>	<u>\$ (17,319)</u>	<u>\$ -</u>	<u>\$ 567,965</u>

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 4 - Capital Assets (Concluded)

Depreciation expense was charged to functions/programs of the County and discretely presented component units as follows:

Governmental activities:	
General Government	\$ 2,525,342
Public Safety	2,679,941
Highways and Streets	11,789,175
Health and Welfare	122,066
Culture and Recreation	<u>336,792</u>
Total depreciation expense - governmental activities	<u>\$ 17,453,316</u>
Discretely presented component units:	
St. Joseph County Airport Authority	\$ 3,393,684
St. Joseph Solid Waste Management District	<u>17,319</u>
Total depreciation expense - component units	<u>\$ 3,411,003</u>

Note 5 - Interfund Balances and Activity

Due To/From Other Funds

The composition of due to/from balances as of December 31, 2019, is as follows:

Due To	Due From	Amount
0001 - After Settlement Collections	1000 - General	\$ 1,236,265
	1188 - Cumulative Reassessment (2017)	30,169
	1159 - County Health	42,907
	1219 - Park and Recreation	52,963
	1135 - Cumulative Bridge	21,901
	1138 - Cumulative Capital Development	40,226
	1171 - Major Cumulative Bridge	40,226
	4603 - 2017 Energy Savings Debt	19,219
	Total 0001 - After Settlement Collections	<u>1,483,876</u>
1000 - General	1152 - Local Emergency Planning	444
	1167 - Excess Levy	1,216
	1188 - Cumulative Reassessment (2017)	22,060
	1193 - County Police Pension Plan	12,782
	1222 - Statewide 911	47,278
	4019 - Portage Manar	25,963
	4930 - Dispatch Operating	23,839
	Total 1000 - General	<u>133,582</u>
0019 - 2017 PSAP US Bank Escrow	0023 - 2019 U.S. Bank Election Escrow	<u>33,256</u>
	Grand Total	<u>\$ 1,650,714</u>

Interfund balances resulted from the time lag between the dates that (1) Interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 5 - Interfund Balances and Activity (Concluded)

The following reconciles the interfund balances on the Governmental Funds Balance Sheet:

Due To	Due From			
	General Fund	Non-major governmental funds	Agency Funds	Total
General Fund	\$ -	\$ 120,800	\$ 12,782	\$ 133,582
Non-major governmental funds	-	33,256	-	33,256
Agency funds	1,236,265	247,611	-	1,483,876
Total	\$ 1,236,265	\$ 401,667	\$ 12,782	\$ 1,650,714

Interfund Transfers

Receiving Fund	Paying Fund	Amount
1000 - General	1119 - Clerk's Record Perpetuation	\$ 45,000
	4112 - Gifts/Donations - Bicentennial	2,563
	Total General	47,563
4404 - Redevelopment Bond Debt Service	0025 - 2019 SS Double Tracking Bond	46,976
4940 - County-Wide Lead Initiative	1000 - General	200,000
2700 - Drain Maintenance	1158 - General Drain Improvements	236,912
1158 - General Drain Improvements	2700 - Drain Maintenance	67,229
4603 - 2017 Energy Savings Debt Service	4602 - 2017 Energy Savings Capital	201,513
9127 - Project Income- CBC/Ducomb	4922 - Community Corrections Building	593,065
	9115 - Community Transition Program	32,353
	9138 - Adult IDOC 1006 Add/Ducomb	411
	9114 - Community Based Corrections	8,533
	Total 9127 - Project Income- CBC/Ducomb	634,361
9130 - JJC- Project Income (CTP)	9114 - Community Based Corrections	40,749
1172 - Local Major Moves Construction	1171 - Major Cumulative Bridge	250,000
	Grand Total	\$ 1,725,303

The County typically uses transfers to fund ongoing operating subsidies and to close out funds upon the completion of grants.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 6 – Leases

Operating Leases

The County has entered into various operating leases having initial or remaining noncancelable terms exceeding one year for building centers, parking spaces, and office and storage rentals. Rental expenditures for these leases were \$537,002. The following is a schedule by years of future minimum rental payments as of December 31, 2019:

Year Ended December 31,	Amount
2020	\$ 524,326
2021	195,885
2022	171,518
2023	126,648
2024	126,780
Thereafter	131,943
Total	\$ 1,277,100

Discretely Presented Component Unit

The Airport Authority leases space in the St. Joseph County Airport terminal along with other land and buildings on a fixed fee as well as a contingent rental basis. Many of the leases provide for a periodic review and adjustment of the rental amounts. Substantially all capital assets are held by the Airport Authority for the purpose of rental or related use.

Minimum future rentals on noncancelable operating leases to be received in each of the next five years and thereafter as of December 31, 2019 are as follows:

Year Ended December 31,	Amount
2020	\$ 1,308,489
2021	544,294
2022	439,732
2023	382,890
2024	381,520
Thereafter	1,068,960
Total	\$ 4,125,885

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 6 – Leases (Concluded)

Capital Leases

The County has entered into various lease agreements as lessee for financing the purchase of various types of equipment and vehicles. All leases are being repaid from governmental funds. Future minimum payments and present value of the net minimum lease payments under these capital leases as of December 31, 2019 are as follows:

Year Ended December 31,	Amount
2020	\$ 2,993,350
2021	2,890,819
2022	2,896,769
2023	2,941,611
2024	2,833,392
Thereafter	2,284,791
Total	\$ 16,840,732

Assets acquired through capital leases still in effect are as follows:

	Governmental Activities
Equipment	\$ 24,063,537
Vehicles	590,122
Total	24,653,659
Accumulated depreciation	(7,825,497)
Net	\$ 16,828,162

Note 7 - Long-Term Liabilities

General Obligation Bonds

The County issues bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the County. General obligation bonds currently outstanding at year end are as follows:

Purpose	Interest Rates	Balance December 31, 2019	Current Portion	Net Noncurrent
Governmental Activities:				
2017 General Obligations (Guaranteed Energy Savings) Final Maturity - June 30, 2032	2.0% to 3.0%	\$ 9,280,000	\$ 655,000	\$ 8,625,000

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 7 - Long-Term Liabilities (Continued)

General Obligation Bonds debt service requirements to maturity are as follows:

Year Ended December 31,	Principal	Interest	Total
2020	\$ 655,000	\$ 217,250	\$ 872,250
2021	665,000	204,100	869,100
2022	685,000	190,700	875,700
2023	695,000	176,950	871,950
2024	710,000	162,950	872,950
2025-2029	3,785,000	577,844	4,362,844
2030-2032	2,085,000	94,800	2,179,800
	<u>\$ 9,280,000</u>	<u>\$ 1,624,594</u>	<u>\$ 10,904,594</u>

Discretely Presented Component Unit

The St. Joseph County Airport Authority issued general obligation bonds to be paid by income derived from a passenger facility charge and a tax levy to pay debt service.

These general obligation bonds are to provide funds for the acquisition and construction of major capital facilities or assets.

General obligation bonds are direct obligations and pledge the full faith and credit of the St. Joseph County Airport Authority. General obligation bonds currently outstanding at year end are as follows:

Purpose	Interest Rates	Balance December 31, 2019	Current Portion	Net Noncurrent
2019 General Obligation Refunding Bonds	0.01% to 4.0%	\$ 8,435,000	\$ 815,000	\$ 7,620,000
2019 General Obligation Refunding Bonds - bond premium		320,941	40,118	280,823
Total general obligation bonds (including bond premium)		<u>\$ 8,755,941</u>	<u>\$ 855,118</u>	<u>\$ 7,900,823</u>

In October 2019, the Airport Authority issued the 2019 General Obligation Refunding Bonds for \$8,435,000 and used the proceeds, net of issuance costs, to advance refund the 2011 General Obligation Bonds for \$6,000,000 and the 2012 Refunding Bonds for \$2,835,000. The net proceeds of the refunding issue were placed in an irrevocable escrow account and invested in U.S. Government Securities. As of December 31, 2019, \$6,000,000 of the 2011 General Obligation Bonds remained outstanding and \$2,835,000 of the 2012 Refunding Bonds remained outstanding. Both bond series are to be called on January 1, 2020. The economic gain for the Airport Authority on the advance refunding transaction was \$1,089,476.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 7 - Long-Term Liabilities (Continued)

General Obligation Bonds debt service requirements to maturity are as follows:

Year Ended December 31	Principal	Interest	Total
2020	\$ 815,000	\$ 309,331	\$ 1,124,331
2021	890,000	228,968	1,118,968
2022	930,000	192,968	1,122,968
2023	970,000	155,368	1,125,368
2024	1,010,000	116,168	1,126,168
2025-2027	3,820,000	108,504	3,928,504
	<u>\$ 8,435,000</u>	<u>\$ 1,111,307</u>	<u>\$ 9,546,307</u>

Revenue Bonds

The County issues bonds to be paid by income derived from the acquired or constructed assets. Revenue bonds outstanding at year end are as follows:

Purpose	Interest Rates	Balance December 31, 2019	Current Portion	Net Noncurrent
Governmental Activities:				
2012 Limited Tax Mental Health Refunding Revenue bonds Final Maturity - February 15, 2021	2.0% to 3.0%	\$ 790,000	\$ 525,000	\$ 265,000
2014 Economic Development Revenue bonds Final Maturity - December 31, 2034	2.0% to 3.625%	6,940,000	470,000	6,470,000
2016 St. Joseph County Redevelopment District Special Taxing District Revenue bonds Final Maturity - February 1, 2038	3.0% to 4.0%	8,165,000	490,000	7,675,000
2015 St. Joseph County Economic Development Revenue bonds Final Maturity - August 1, 2030	3.00%	3,005,000	210,000	2,795,000
2019 St. Joseph County Redevelopment District Special Taxing District Bonds Final Maturity - February 1, 2038	3.00%	<u>9,375,000</u>	<u>-</u>	<u>9,375,000</u>
Total revenue bonds		<u>\$ 28,275,000</u>	<u>\$ 1,695,000</u>	<u>\$ 26,580,000</u>
2012 Limited Tax Mental Health Refunding Revenue Bond - bond premium		\$ 42,095	\$ 21,047	\$ 21,048
2019 St. Joseph County Redevelopment District Special Taxing District Bonds - bonds premium		<u>133,858</u>	<u>7,437</u>	<u>126,421</u>
		<u>\$ 175,953</u>	<u>\$ 28,484</u>	<u>\$ 147,469</u>
Total revenue bonds payable (including bond premiums)		<u>\$ 28,450,953</u>	<u>\$ 1,723,484</u>	<u>\$ 26,727,469</u>

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 7 - Long-Term Liabilities (Continued)

Revenue bonds debt service requirements to maturity are as follows:

Year Ended December 31	Principal	Interest	Total
2020	\$ 1,695,000	\$ 808,746	\$ 2,503,746
2021	1,470,000	818,169	2,288,169
2022	1,240,000	777,744	2,017,744
2023	1,300,000	740,019	2,040,019
2024	1,345,000	700,494	2,045,494
2025-2029	6,190,000	2,919,713	9,109,713
2030-2034	4,980,000	2,033,759	7,013,759
2035-2038	10,055,000	688,431	10,743,431
	<u>\$ 28,275,000</u>	<u>\$ 9,487,074</u>	<u>\$ 37,762,074</u>

Bank Loan

Discretely Presented Component Unit

The St. Joseph Solid Waste Management District took out a bank loan to provide funds for the acquisition and construction of the District's office. Bank loan outstanding at year end is as follows:

Purpose	Interest Rates	Balance December 31, 2019	Current Portion	Net Noncurrent
2017 Bank loan	3.40%	<u>\$ 273,966</u>	<u>\$ 31,570</u>	<u>\$ 242,396</u>

Bank loan debt service requirements to maturity is as follows:

Year Ended December 31	Principal	Interest	Total
2020	\$ 31,570	\$ 8,426	\$ 39,996
2021	32,254	7,742	39,996
2022	33,368	6,628	39,996
2023	34,520	5,476	39,996
2024	35,712	4,284	39,996
2025-2029	106,541	5,291	111,832
	<u>\$ 273,966</u>	<u>\$ 37,847</u>	<u>\$ 311,812</u>

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 7 - Long-Term Liabilities (Concluded)

Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2019, was as follows:

<u>Primary Government</u>	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Government activities:					
Bonds payable:					
General obligation bonds	\$ 9,925,000	\$ -	\$ 645,000	\$ 9,280,000	\$ 655,000
Revenue bonds	20,823,025	9,508,858	1,880,930	28,450,953	1,723,484
Total bonds payable	<u>30,748,025</u>	<u>9,508,858</u>	<u>2,525,930</u>	<u>37,730,953</u>	<u>2,378,484</u>
Compensated absences	\$ 1,955,917	\$ 33,481	\$ -	\$ 1,989,398	\$ 1,989,398
Capital leases payable	10,677,179	8,093,390	1,929,837	16,840,732	2,993,350
Other postemployment benefits liability	112,594,559	-	7,308,420	105,286,139	-
Net pension liability	27,481,756	-	521,690	26,960,066	-
Total primary government	<u>\$ 183,457,436</u>	<u>\$ 17,635,729</u>	<u>\$ 12,285,877</u>	<u>\$ 188,807,288</u>	<u>\$ 7,361,232</u>
<u>Discretely Presented Component Units</u>					
St. Joseph County Airport Authority:					
General obligation bonds payable	\$ 9,495,000	\$ 8,435,000	\$ 9,495,000	\$ 8,435,000	\$ 815,000
Compensated absences	377,419	29,388	-	406,807	255,848
Other postemployment benefits liability	98,956	51,280	-	150,236	-
Net pension liability	2,034,151	-	4,842	2,029,309	-
Total St. Joseph County Airport Authority	<u>\$ 12,005,526</u>	<u>\$ 8,515,668</u>	<u>\$ 9,499,842</u>	<u>\$ 11,021,352</u>	<u>\$ 1,070,848</u>
St. Joseph County Solid Waste Management:					
Bond payable	\$ 424,095	\$ -	\$ 150,129	\$ 273,966	\$ 31,570
Other postemployment benefits liability	481,688	-	68,213	413,475	-
Net pension liability	165,436	809	-	166,245	-
Total St. Joseph County Solid Waste Management	<u>\$ 1,071,219</u>	<u>\$ 809</u>	<u>\$ 218,342</u>	<u>\$ 853,686</u>	<u>\$ 31,570</u>

Compensated absences for governmental activities typically have been liquidated from the General fund and special revenue funds. Claims and judgments typically have been liquidated from the General Fund and the Worker Compensation/Casualty Insurance Fund.

Note 8 - Property Held for Resale

The County's Redevelopment Commission has purchased properties in blighted areas for redevelopment and subsequent resale. At December 31, 2019, the market value of these properties were not known. These properties are recognized as assets in the funds that purchased the properties.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 9 - Risk Management

The County is 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 (excluding postemployment benefits); and natural disasters. The risks of torts; theft of, damage to, and destruction of assets; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Groups Health Insurance

The County has chosen to establish a risk-financing fund for risks associated with employee health claims. The risk-financing fund is accounted for in the County Health Insurance and Interlocal Groups Health funds, internal service funds, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$300,000 per year. Settled claims resulting from this risk did exceed commercial insurance coverage in the past three years. Amounts are paid into the funds by local governmental units and County Departments and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based primarily upon the insurance premium of each employee paid from local governmental or County fund. These premiums are reported as quasi-external interfund transactions. Provisions are also made for unexpected and unusual claims in the Interlocal Group Health Insurance Fund. The funding level for 2019 was \$4,438,058. The cash and cash equivalents at December 31, 2019, were \$107,234. In the County Health Insurance fund, the funding level was \$20,365,743 for 2019. The cash and cash equivalents at December 31, 2019 were \$306,214.

Claim expenditures and liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported (IBNRs). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amounts of pay outs and other economic and social factors. The incurred but not reported claims has been accrued as a liability of \$269,490 in the Interlocal Groups Health Insurance Fund and \$1,839,067 in the County Health Insurance Fund at December 31, 2019.

Worker's Compensation/Liability Insurance

The County has chosen to establish a risk financing fund for risks associated with worker's compensation, property, and liability claims. The risk financing fund is accounted for in the Workman Compensation/Casualty-Insurance fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$100,000 per year. Settled claims resulting from this risk did exceed commercial insurance coverage in 2019. Amounts are paid into the fund by the General fund and certain other special revenue funds and are available to pay for worker compensation, property, and liability claims. Interfund premiums are based primarily upon claims experience. The funding level for 2019 was \$1,691,943. There were no incurred but not reported claims at December 31, 2019. The cash and cash equivalents at December 31, 2019, were \$91,014.

Contingent Liabilities

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County Attorney the resolution of these matters will not have a material effect on the condition of the County.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Conduit Debt Obligation

The County has issued Economic Development Revenue Bonds to provide financial assistance to educational and not-for-profit entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 9 - Risk Management (Concluded)

As of December 31, 2019 there were several series of conduit debt obligations outstanding. The County has been unable to obtain the total outstanding principal amount for the outstanding bonds. During 2019, the County approved new conduit debt to Saint Mary's College with outstanding principal in the amount of \$46,545,000. Other conduit debt issuances have been for the University of Notre Dame, Brothers of Holy Cross, Inc., Family and Children's Center, Logal Community Resources, Inc., Chicago Trail Village, Inc., and Hannah and Friends, Inc.

Note 10 - Tax Abatements

St. Joseph County provides property tax abatements in accordance with Indiana Code (IC) 6-1.1-12.1. The fiscal body of the County (County Council) has the authority to approve these property tax abatements for both Real and Personal property. In order for property to be eligible for tax abatement, it must be located in an area designated by the fiscal body as an Economic Revitalization Area; for which the County designated all unincorporated real estate as an Economic Revitalization Area in 2004 except for certain areas zoned such as residential or agricultural.

For the fiscal year ended December 31, 2019, the County abated property taxes totaling \$5,116,847.

Note 11 - Other Postemployment Benefits

Single-Employer Defined Benefit Healthcare Plan

Plan Description

The St. Joseph County Retiree Healthcare Plan (SJCRHP) is a single-employer defined benefit healthcare plan administered by St. Joseph County in an internal service fund. Indiana Code 5-10-8 assigns the authority to establish and amend benefit provisions to the County. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. Namely, employer contributions to the OPEB plan are not irrevocable, nor are any plan assets legally protected from creditors.

The St. Joseph County Airport Authority and the St. Joseph County Solid Waste Management District (discretely presented component units) both contribute to a single-employer defined benefit healthcare plan administered by St. Joseph County.

Benefits Provided and Funding Policy

The County provides for medical insurance benefits to eligible retirees and their spouses. General employees are eligible for retiree health care coverage once they attain age 55 with 15 years of service or age 65 with 10 years of service. Merit and matron employees are eligible for retiree health care coverage at age 50 with no service requirements. Elected officials are eligible for retiree health care coverage after 4 years of service.

The contribution requirements of plan members for the County Retiree Healthcare Plan and the District (discretely presented component unit) are established and can be amended by the County Council. The required contribution is based on projected "pay-as-you-go" financing requirements. For the year ended December 31, 2019, the County contributed \$2,579,374 to the plan for current premiums. The Solid Waste Management District contributed \$10,819 for the year ended December 31, 2019 to pay for current premiums. This amount is equal to total cash premiums charged to department budgets and paid into a separate fund for the payment of retiree medical costs. General employees and elected officials members receiving benefits were required to contribute \$55 per month for retiree-only coverage and \$440 (pre-medicare) and \$216 (post-medicare) for retiree and spouse coverage. Merit and matron employee members receiving benefits were required to contribute \$55 per month for retiree-only coverage and \$80 (pre-medicare) or \$216 (post-medicare) for retiree and spouse coverage.

The contribution requirements of plan members for the Airport Authority Healthcare Plan are established by the Airport Authority Board. Currently retirees are required to pay 100% of the monthly premium for medical insurance. Retiree health coverage is implicitly more expensive than active health coverage. This higher cost of coverage creates a liability that the Airport pays in higher premiums for current employees' coverage. Calculated required contributions are based on projected pay-as-you-go financing requirements. For the year ended December 31, 2019, the Airport contributed \$0 to the plan for retirees.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 11 - Other Postemployment Benefits (Continued)

Employees Covered by Benefit Terms

At December 31, 2019, the following employees were covered by the benefit terms:

	County	Solid Waste Management District	Airport Authority
Active employees with coverage	1,093	5	50
Active employees without coverage	-	-	-
Retirees	231	-	-
Total	1,324	5	50

Total OPEB Liability

The County and the Solid Waste Management District's OPEB liability of \$105,286,139 and \$413,475, respectively, was measured as of December 31, 2019, and was determined by an actuarial valuation as of that date.

The Airport Authority's total OPEB liability was measured as of December 31, 2019, and the total OPEB liability was determined by an actuarial valuation of that date. The plan balance was \$150,236 as of December 31, 2019.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation 2.25% per year

Salary increases 2.25% average, including inflation

Age	General	Sheriffs and Deputies
<31	2.00%	0.25%
31-45	1.50%	0.25%
46-55	1.00%	0.25%
56-60	0.50%	0.25%
61+	0.25%	0.25%

Discount rates 4.11% as of January 1, 2019 and 3.26% as of December 31, 2019

Healthcare cost trends rates 8.0% decreasing by 0.5% annually to an ultimate rate of 4.5% for pre-65 employees and 7.0% decreasing by 0.5% annually to an ultimate rate of 4.5% for post-65 employees

Retiree's share of benefit-related costs Retiree contributions for General Employees and Elected Officials are assumed to increase according to health care trend rates until the participant reaches Medicare age, at which time the retiree contributions are assumed to remain level in the future.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 11 - Other Postemployment Benefits (Continued)

The discount rate was based on a yield for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale).

Mortality rates for healthy retirees were based on the Society of Actuaries Pub-2010 Total Dataset Headcount Weighted Mortality Tabled fully generational using Scale MP-19.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of a GASB valuation for the year ending December 31, 2017.

The County and Solid Waste Management District's healthcare coverage election rate was 95% for active merit employees with current coverage, 80% for active general and elected official with current coverage, 100% for inactive employees with current coverage, and 0% for active and inactive employees with no coverage. The Airport's healthcare coverage election rate was 30% for active employees with current coverage and 0% for active and inactive employees with no coverage.

Changes in the Total OPEB Liability

	Total OPEB Liability		
	County	Solid Waste Management District	Airport Authority
Balances as 1-1-19	\$ 112,594,559	\$ 481,688	\$ 98,956
Changes for the year:			
Service cost	7,805,150	35,328	6,089
Interest	4,895,956	21,029	4,317
Changes in benefit terms	-	-	-
Difference between expected and actual experience	(3,997,403)	(119,792)	35,563
Changes in assumptions or other inputs	(13,432,749)	6,041	5,311
Benefit payments	(2,579,374)	(10,819)	-
Net changes	(7,308,420)	(68,213)	51,280
Balance at 12-31-19	\$ 105,286,139	\$ 413,475	\$ 150,236

There have been no substantive plan provisions changes since the last full valuation, which was for the year ending December 31, 2017.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.26 percent) or 1-percentage-point higher (4.26 percent) than the current discount rate:

	1% Decrease (2.26%)	Discount Rate (3.26%)	1% Increase (4.26%)
Net OPEB Liability - County	\$ 125,704,387	\$ 105,286,139	\$ 89,459,517
Net OPEB Liability - Solid Waste Management District	491,080	413,475	351,820
Net OPEB Liability - Airport Authority	160,140	150,236	140,627

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 11 - Other Postemployment Benefits (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the County, as well as what the County's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (7 percent decreasing to 3.5 percent) or 1-percentage-point higher (9 percent decreasing to 5.5 percent) than the current healthcare cost trend rates:

	1% Decrease (7.0% decreasing to 3.5%)	Healthcare Cost Trend Rates (8.0% decreasing to 4.5%)	1% Increase (9.0% decreasing to 5.5%)
Net OPEB Liability - County	\$ 88,614,025	\$ 105,286,139	\$ 126,937,633
Net OPEB Liability - Solid Waste Management District	346,767	413,475	498,043
Net OPEB Liability - Airport Authority	135,366	150,236	167,377

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2019, the County, the District, and the Airport Authority recognized OPEB expense of \$10,159,512, \$39,098, and \$(1,898), respectively. At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	County		Solid Waste Management District		Airport Authority	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,102,964	\$ (4,425,494)	\$ 19,153	\$ (22,829)	\$ 31,612	\$ (108,644)
Changes in assumptions	5,544,850	(22,728,926)	19,442	(148,655)	4,721	(9,271)
Total	<u>\$ 6,647,814</u>	<u>\$ (27,154,420)</u>	<u>\$ 38,595</u>	<u>\$ (171,484)</u>	<u>\$ 36,333</u>	<u>\$ (117,915)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31,	County	Solid Waste Management District	Airport Authority
2020	\$ (2,541,593)	\$ (17,260)	\$ (12,304)
2021	(2,541,593)	(17,260)	(12,304)
2022	(2,541,593)	(17,260)	(12,304)
2023	(2,541,593)	(17,260)	(12,304)
2024	(2,541,593)	(17,260)	(12,304)
Thereafter	(7,798,644)	(46,586)	(20,062)

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 12 - Pension Plans

1. Cost Sharing Multiple-Employer Defined Benefit Pension Plans

Public Employees' Retirement System

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF). PERF DB a cost-sharing multiple-employer defined benefit pension plan providing retirement, disability, and survivor benefits to plan members and beneficiaries. All full-time employees hired before December 31, 2014 or hired after December 31, 2014 and are previous PERF members are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system and give the County authority to contribute to the plan. PERF DB is a component of the Public Employees' Hybrid plan (PERF Hybrid).

PERF Hybrid consists of two components: PERF DB, the monthly employer-funded defined benefit contribution component, along with the Public Employees' Hybrid Members Defined Contribution Account (PERF DC), a member-funded account. First time new employees hired by the County have a one-time election to join either the PERF Hybrid plan or PERF My Choice: Retirement Savings Plan for Public Employees (PERF MC DC). A new hire that is existing member of PERF Hybrid and was not given the option for the PERF MC DC plan is given the option to elect PERF MC DC or remain in the PERF Hybrid.

Members who have at least one year of service in PERF DB and the Teachers' Retirement Fund (TRF Pre '96 or TRF '96 DB) have the option of choosing from which of these funds they would like to retire.

The Airport Authority and the District (discretely presented component units) contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. All full-time employees are eligible to participate in the defined benefit plan.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. The report is available online at <http://www.inprs.in.gov/> or may be obtained by contacting:

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

Benefits Provided

The PERF retirement benefit consists of the sum of a defined pension benefit provided by the County contributions plus the amount credited to the member's annuity savings account. Pension benefits vest after 10 years of creditable service. Members are immediately vested in their annuity savings account. At retirement, a member may choose to receive a lump sum payment of the amount credited to the member's annuity savings account, receive the amount as an annuity, or leave the contributions invested with INPRS.

A member who has reached age 65 and has at least 10 years of creditable service is eligible for normal retirement and is entitled to 100 percent of the pension benefit component. This annual pension benefit is equal to 1.1 percent times the average annual compensation times the number of years of creditable service. The average annual compensation in this calculation uses the highest 20 calendar quarters of salary in a covered position.

A member who has reached age 60 and has at least 15 years of creditable service is eligible for normal retirement and is entitled to 100 percent of the pension benefit. A member who is at least 55 years old and whose age plus number of years of creditable service is at least 85 years is entitled to 100 percent of the pension benefit.

A member who has reached age 50 and has at least 15 years of creditable service is eligible for early retirement with a reduced pension. A member retiring early receives a percentage of the normal pension benefit, which remains the same for the member's lifetime.

ST. JOSEPH COUNTY
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2019

Note 12 - Pension Plans (Continued)

The PERF plan also provides disability benefits to members. A member who has at least 5 years of creditable service and becomes disabled while in active service, on FMLA leave, receiving worker’s compensation benefits, or receiving employer provided disability insurance benefits may retire for the duration of the disability if they have qualified for social security disability benefits and furnish proof of the qualification. The disability benefit is calculated the same as that for a normal retirement without reduction for early retirement. Also, under certain circumstances, upon the death in service of a member, a survivor benefit may be paid to a surviving spouse or surviving dependent children under the age of 18.

The monthly pension benefits for members in pay status may be increased periodically as cost of living adjustments (COLA), however, such increases are not guaranteed by statute and have historically been provided on an “ad hoc” basis. The Indiana General Assembly can only grant these increases.

Contributions

The contribution requirements of plan members are established and may be amended by the INPRS Board of Trustees. The required contributions are based on actuarial investigation and valuation in accordance with IC 5-10.2. The funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to fund the pension benefits when they become due. PERF members are required to contribute three percent of their annual covered salary. For 2019, the County is required to contribute at an actuarially determined rate of 11.2 percent of annual covered payroll. The County’s contribution to the plan for the year ending December 31, 2019 was \$4,747,381 and was equal to the required contribution for 2019.

For 2019, the Airport Authority (discretely presented component unit) was required to contribute an actuarially determined rate of 11.2 percent of annual covered payroll. The Airport Authority’s contribution to the plan for the year ending December 31, 2019 was \$467,963 and was equal to the required contribution for 2019.

For 2019, the District (discretely presented component unit) was required to contribute an actuarially determined rate of 11.2 percent of annual covered payroll. The District’s contribution to the plan for the year ending December 31, 2019 was \$29,580 and was equal to the required contribution for 2019.

Actuarial Assumptions

The actuarial assumptions used in the June 30, 2019 valuation of the Public Employee’s Retirement Fund were adopted by the INPRS Board in April, 2015. The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	2.50% to 4.25%
Investment Rate of Return	6.75%
Cost of living increases	A service-based 13th check will be paid in the 2020 and 2021 fiscal years. Thereafter, the following COLAs, compounded annually, are assumed: 0.4% beginning on January 1, 2022 0.5% beginning on January 1, 2034 0.6% beginning on January 1, 2039

In 2017, two mortality tables, healthy and disabled, were utilized. Additionally, a load on final average salary of \$400 to reflect unused sick leave accumulated at termination of employment for active and inactive vested members was added. An assumption study was performed in April 2015, and the key assumptions are as follows: Inflation of 2.25%; Future salary increases range from 2.50% to 4.25%; the mortality tables for healthy members assumes the RP-2014 Total Data Set Mortality Tables, with Social Security generational improvements from 2006 based on the Social Security Administration’s 2014 Trustee Report. Disabled members assumes the RP-2014 Disabled Mortality Tables, with Social Security generational improvements from 2006 based on the Social Security Administration’s 2014 Trustee Report.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 12 - Pension Plans (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers would be, at a minimum, made at the actuarially determined required rates computed in accordance with the current funding policy adopted by the INPRS Board. Projected inflows from investment earnings were calculated using the long term assumed investment rate of 6.75 percent. Based on those assumptions, each defined benefit pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability for each plan.

Investment Rate of Return

The long term return expectation for the INPRS defined benefit retirement plans has been determined by using a building block approach and assumes a time horizon, as defined in the INPRS Investment Policy Statement. A forecasted rate of inflation serves as the baseline for the return expectation. Various real return premiums over the baseline inflation rate have been established for each asset class. The long term expected nominal rate of return has been determined by calculating a weighted average of the expected real return premiums for each asset class, adding the projected inflation rate, and adding the expected return from rebalancing uncorrelated asset classes.

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized below:

	Target Allocation (%)	Long Term Expected Real Rate of Return (%)
Public Equity	22.0%	4.9%
Private Equity	14.0	7.0
Fixed Income - Ex Inflation Linked	20.0	2.5
Fixed Income - Inflation Linked	7.0	1.3
Commodities	8.0	2.0
Real Estate	7.0	6.7
Absolute Return	10.0	2.9
Risk Parity	12.0	5.3
Total	100.0	

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following represents the net pension liability of the County, the Airport Authority, and the District (discretely presented component units), calculated using the discount rate of 6.75 percent, as well as what their respective net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75 percent) or 1- percentage point higher (7.75 percent) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
County's proportionate share of the net pension liability	\$ 43,298,221	\$ 26,960,066	\$ 13,332,794
Airport Authority's proportionate share of the net pension liability	3,259,097	2,029,309	1,003,572
District's proportionate share of the net pension liability	266,991	166,245	82,214

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 12 - Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of December 31, 2019, the County recorded a pension liability of \$26,960,066 for their proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on wages reported by employers relative to the collective wages of the plan. At June 30, 2019, the County's proportion was .0081572 percent, which was an increase of .0000673 from its proportion measured as of June 30, 2018.

As of December 31, 2019, the Airport Authority (discretely presented component unit) reported a liability of \$2,029,309 for their proportionate share of the net pension liability. At June 30, 2019, the Authority's portion was .0006140 percent, which was an increase of .0000152 percent from its proportion measured as of June 30, 2018.

As of December 31, 2019, the District (discretely presented component unit) reported a liability of \$166,245 for their proportionate share of the net pension liability. At June 30, 2019, the District's portion was .0000503 percent, which was an increase of .0000016 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019, the County recognized pension expense of \$4,332,278. At June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 713,893	\$ -
Net difference between projected and actual investment earnings on pension plan investments	-	(1,274,334)
Changes of assumptions	6,002	(2,930,758)
Changes in proportion and differences between employer contributions and proportionate share of contributions	208,831	(270,835)
Employer contributions subsequent to the measurement date	3,149,090	-
Total	\$ 4,077,816	\$ (4,475,927)

The County reported \$3,149,090 as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date that will be recognized as a reduction of net pension liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended	Amount
June 30	
2020	\$ (1,098,028)
2021	(2,004,180)
2022	(346,048)
2023	(98,945)
2024	-
Thereafter	-
Total	\$ (3,547,201)

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 12 - Pension Plans (Continued)

For the year ended June 30, 2019, the Airport Authority (discretely presented component unit) recognized pension expense of \$296,260. At June 30, 2019, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 53,735	\$ -
Net difference between projected and actual investment earnings on pension plan investments	-	(95,920)
Changes of assumptions	452	(220,601)
Changes in proportion and differences between employer contributions and proportionate share of contributions	44,645	(15,630)
Employer contributions subsequent to the measurement date	233,419	-
Total	\$ 332,251	\$ (332,151)

The Airport Authority (discretely presented component unit) reported \$233,419 as deferred outflows of resources related to pensions resulting from Airport Authority contributions subsequent to the measurement date that will be recognized as a reduction of their net pension liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	Amount
2020	\$ (72,333)
2021	(136,252)
2022	(17,286)
2023	(7,448)
2024	-
Thereafter	-
Total	\$ (233,319)

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 12 - Pension Plans (Continued)

For the year ended June 30, 2019, the District (discretely presented component unit) recognized pension expense of \$18,770. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,402	\$ -
Net difference between projected and actual investment earnings on pension plan investments	-	(7,858)
Changes of assumptions	37	(18,072)
Changes in proportion and differences between employer contributions and proportionate share of contributions	8,220	(1,087)
Employer contributions subsequent to the measurement date	24,020	-
Total	\$ 36,679	\$ (27,017)

The District (discretely presented component unit) reported \$24,020 as deferred outflows of resources related to pensions resulting from Library contributions subsequent to the measurement date that will be recognized as a reduction of their net pension liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	Amount
2020	\$ (3,986)
2021	(8,640)
2022	(1,121)
2023	(611)
2024	-
Thereafter	-
Total	\$ (14,358)

Pension Plan Fiduciary Net Position

The pension plan's fiduciary net position has been determined on the same basis of accounting used by the pension plan. Detailed information about the pension plan's fiduciary net position is available in the separately issued INPRS financial report, which is available online at <http://www.inprs.in.gov> or may be obtained by contacting:

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

Benefit Payment Policies

Pension, disability, special death benefits, and distributions of contributions and interest are recognized when due and payable to members or beneficiaries. Benefits are paid once the retirement or survivor applications have been processed and approved. Distributions of contributions and interest are refunds from non-vested inactive members' annuity savings accounts. These distributions may be requested by members or automatically distributed by the fund when certain criteria are met.

ST. JOSEPH COUNTY
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2019

Note 12 - Pension Plans (Continued)

Valuation of Pension Plan Investments

Investments are generally reported at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date.

Short-term investments consist primarily of cash, money market funds, certificates of deposits and fixed income instruments with maturities of less than one year. Short-term investments are generally reported using cost-based measures, which approximates fair value.

Fixed income securities consist primarily of the U.S. government, U.S. government-sponsored agencies, publicly traded debt and commingled investment debt instruments. Equity securities consist primarily of domestic and international stocks in addition to commingled equity instruments. Fixed income and equity securities are generally valued based on published market prices and quotations from national security exchanges and security pricing services. Securities that are not traded on a national security exchange are valued using modeling techniques that include market observable inputs. Commingled funds are valued using the net asset value (NAV) of the entity.

Alternative investments include limited partnership interests in private market, absolute return, real estate and risk parity investment strategies. Publicly traded alternative investments are valued based on quoted market prices. In the absence of readily determinable public fair values, alternative investments are valued using current estimates of fair value obtained from the general partner or investment manager. Holdings are generally valued by a general partner or investment manager on a quarterly or semi-annual basis. Valuation assumptions are based upon the nature of the investment and the underlying business. Additionally, valuation techniques will vary by investment type and involve a certain degree of expert judgement. Alternative investments, such as investments in private market or real estate, are generally considered to be illiquid long-term investments. Due to the inherent uncertainty that exists in the valuation of alternative investments, the realized value upon the sale of an asset may differ significantly from the fair value.

Derivative instruments are marked to market daily with changes in fair value recognized as part of investments and investment income.

Fully benefit-responsive synthetic guaranteed investment contracts are reported at contract value.

2. *Single-Employer Defined Benefit Pension Plans*

County Police Retirement Plan

Plan Description

The St. Joseph County Police Retirement Plan (Plan) is a single-employer defined benefit pension plan established to provide retirement, termination/severance, disability, and survivor benefits for a person employed by the St. Joseph County Sheriff's Department (Employer) as a County Policeman, Sheriff, or Deputy Sheriff with full police power (Employee), as such terms are used in Indiana Code. Indiana Code 36-8-10-12 grants the authority to the Employer and a trustee to establish and amend the benefit terms to the Plan with approval of the county fiscal body. The Plan was established on January 1, 1974 and is administered by the Committee. The composition of the Committee, according to the Plan legal document, shall be the Sheriff and the Merit Board (the Merit Board, per IC 36-8-10-3, consists of five (5) members, three (3) members appointed by the Sheriff, and two (2) members elected by a majority vote of the members of the county police force).

At December 31, 2019, Plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	119
Inactive plan members or beneficiaries entitled to but not yet receiving benefits	4
Active plan members	115
	238
Total	238

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 12 - Pension Plans (Continued)

Benefits Provided

The Plan provides that the monthly retirement benefit shall be a pension payable for the member's lifetime equal to two and one-half percent (2-1/2%) of the member's average monthly wage received during the highest paid three (3) calendar years before retirement (such calendar years do not need to be consecutive) plus one dollar (\$1.00); this sum multiplied by the member's years of credited service up to twenty (20) years; plus an additional two percent (2%) of the member's average monthly wage, as outlined above, multiplied by the member's years of credited service in excess of twenty (20) years up to an additional twelve (12) years. Members are eligible to retire as of normal retirement for an unreduced benefit upon attainment of age fifty (50) and completion of at least eight (8) years of service.

A reduced early retirement benefit is available to members with at least twenty (20) years of credited service any time after attainment of age forty-five (45) with a reduction factor of five-twelfths percent (5/12%) for each month by which the early retirement date precedes what would have been the normal retirement date.

A member who continues employment beyond his normal retirement age shall be eligible for a late retirement benefit upon actual retirement equal to the member's benefit earned in accordance to the normal retirement formula with credit given for subsequent service (provided that the thirty-two (32) year credited service maximum shall not be exceeded in computing the benefit).

The severance benefit payable to a member after completion of eight (8) years of credited service is a monthly benefit equal to the amount earned under the normal retirement benefit formula, using credited service as of his date of severance, with payment commencing on the member's normal retirement date.

In the event a married or unmarried member who has not yet completed eight (8) years of credited service dies prior to the commencement of any benefit from the Plan, the designated beneficiary shall be entitled to receive a death benefit which shall be a lump sum equal to the amount transferred by the member for the purchase of credited service.

In the event an unmarried member who has completed eight (8) years of credited service dies prior to the commencement of any benefit from the Plan, the designated beneficiary shall be entitled to a death benefit of two hundred forty (240) monthly payments that would have been payable to the member if he had severed employment on the date of death and elected a life annuity with two hundred forty (240) guaranteed payments payable at his normal retirement date.

In the event a married member who has completed eight (8) years of credited service dies prior to the commencement of any benefit from the Plan, the surviving spouse shall be entitled to a monthly survivor annuity commencing on the date specified by the spouse, but not earlier than the member's early retirement date nor later than the member's normal retirement date, in the amount that would have been payable had the member severed employment and commenced receipt of his retirement benefits in the form of an actuarial equivalent one hundred percent (100%) joint and survivor annuity on the date elected by his surviving spouse.

Contributions

The Employer intends to contribute to the Plan each year such amounts as may be required to operate the Plan on a sound actuarial basis. The minimum annual contribution by the department must be sufficient, as determined by the pension engineers, to prevent deterioration in the actuarial status of the trust fund during the year. According to IC 36-8-10-12(e), (i) if the department fails to make minimum contributions for three (3) successive years, the pension trust terminates and the trust fund shall be liquidated. For the year ending December 31, 2019, the actuarially determined Employer's contribution rate was 40.2% of annual payroll.

Deferred Retirement Option Program

The Deferred Retirement Option Program (DROP) for the Plan was established on October 1, 2006 pursuant to the Plan legal document and is governed by the Employer and a trustee. Members of the Plan that are eligible to retire with an unreduced benefit may elect to accumulate a DROP benefit while continuing to work. At the time of their election, the member executes an irrevocable election to retire on a DROP retirement date and remain in active service, but the member does not contribute to the fund during the DROP period.

ST. JOSEPH COUNTY
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2019

Note 12 - Pension Plans (Continued)

A member who has attained age fifty (50) and completed at least eight (8) years of service may irrevocably elect to enter the DROP for a period not longer than three (3) years and shall not extend beyond the date the member is credited with thirty-two (32) years of service. From the date the member enters the DROP, he will not be credited with any additional years of service. The member's DROP frozen benefit will be equal to the monthly pension benefit calculated under the standard benefit formula based upon the member's salary and years of credited service as of the DROP entry date. Upon actual severance of employment by retirement at any time after the DROP entry date, the member will receive their DROP benefit accumulation in the available form/option elected by the member in addition to the DROP frozen benefit to be paid as a monthly annuity. As of December 31, 2019 the balance of the amounts held by the plan pursuant to the DROP is \$117,658.

Investment Policy

The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the Board (per Plan legal document) by a majority vote of its members. To maintain compliance with the Investment Policy Statement, the board retains the ability to implement changes in asset allocation. This will be accomplished by the direction of Fund cash flows to various asset classes and/or the reallocation of funds among asset categories. At its option, the Board may initiate a formal asset allocation study every three to five years to aid it in its asset allocation discussions and decisions. The Board desires the portfolios to be fully invested. Cash (or its equivalents) are not deemed a strategic asset of the overall Fund. The Board has revised the asset allocation policy on November 3, 2016.

Rate of Return

For the year ended December 31, 2019, the annual money-weighted rate of return on pension plan investments, net of pension plan expense was 16.48 percent. The money-weighted rate of return expresses the investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net Pension Liability of the Plan

The components of the net pension liability of the Plan at December 31, 2019 were as follows:

Total pension liability	\$	61,474,092
Plan fiduciary net position		(45,330,181)
Plan's net pension liability		<u>\$ 16,143,911</u>
 Plan fiduciary net position as a percentage of the total pension liability		 73.74%

Pension Expense of the Plan

Pension expense of \$3,970,982 must be recognized for the fiscal year ending December 31, 2019.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 12 - Pension Plans (Continued)

Significant Actuarial Assumptions

Measurement Date	December 31, 2019
Valuation Date: Assets	December 31, 2019
Liabilities	December 31, 2019 - Actual member census data as of December 31, 2019 was used in the valuation
Inflation Rate	3.00% per annum
Future Salary Increases	4.00% per annum (3.00% increases due to inflation and 1.00% due to merit/seniority)
Investment Rate of Return	6.75% per annum, net of pension plan investment expenses, including inflation
Cost of Living Increase	Not Applicable
Mortality Assumption	Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2019 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables)

Discount Rate

The discount rate used to measure the total pension liability was 6.75% as of December 31, 2019, and is equal to the long-term expected return on plan investments. The projection cash flows used to determine the discount rate assumed that employer contributions would be made at the actuarially calculated rate computed in accordance with IC 36-8-10-12(e) to prevent the deterioration in the actuarial status of the trust. The future contribution assumption was based upon the review of recent Employer contribution history compared to the corresponding actuarially determined contributions. Based on this assumption, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the St. Joseph County Police Retirement Plan, calculated using the discount rate of 6.75%, as well as what the St. Joseph County Police Retirement Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
1. Total Pension Liability	\$ 68,242,912	\$ 61,474,092	\$ 55,793,844
2. Plan Fiduciary Net Position	<u>45,330,181</u>	<u>45,330,181</u>	<u>45,330,181</u>
3. Net Pension Liability (Asset) = (1) - (2)	<u><u>\$ 22,912,731</u></u>	<u><u>\$ 16,143,911</u></u>	<u><u>\$ 10,463,663</u></u>

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 12 - Pension Plans (Continued)

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2019, the deferred outflows/(inflows) of resources based on obligations for the plan are as follows:

	<u>Initial Balance</u>	<u>Initial Amortization Period</u>	<u>Annual Recognition</u>	<u>December 31, 2019 Balance</u>
Liability experience losses/(gains)				
Base for year ending December 31, 2019	\$ (318,713)	2.997	\$ (106,344)	\$ (212,369)
Base for year ending December 31, 2018	610,826	2.884	211,798	187,230
Base for year ending December 31, 2017	282,288	3.163	89,247	14,547
Changes in assumptions				
Base for year ending December 31, 2019	\$ 925,266	2.997	\$ 308,731	\$ 616,535
Base for year ending December 31, 2018	(147,315)	2.884	(51,080)	(45,155)
Base for year ending December 31, 2017	754,326	3.163	238,484	38,874
Investment losses (gains)				
Base for year ending December 31, 2019	\$ (3,788,990)	5.000	\$ (757,798)	\$ (3,031,192)
Base for year ending December 31, 2018	6,474,255	5.000	1,294,851	3,884,553
Base for year ending December 31, 2017	(2,559,215)	5.000	(511,843)	(1,023,686)
Base for year ending December 31, 2016	(860,403)	5.000	(172,081)	(172,079)
Base for year ending December 31, 2015	(4,669,715)	5.000	933,943	-
Total			<u>\$ 1,477,908</u>	<u>\$ 257,258</u>

The balances as of December 31, 2019 of the deferred outflows/(inflows) of resources will be recognized in pension expense as follows:

<u>Fiscal Year End</u>	<u>Amortization</u>
Dec. 31, 2020	\$ 251,014
Dec. 31, 2021	226,989
Dec. 31, 2022	537,053
Dec. 31, 2023	(757,798)
Dec. 31, 2024	-
Thereafter	-

Amortization periods:

The changes in total pension liability due to liability experience losses/(gains) and changes in assumptions for the most current year have been amortized over 3.621 years, the average remaining service of all members with any liability in the plan as of January 1, 2019. The change in net pension liability due to investment losses/(gains) has been amortized over 5.000 years as prescribed.

ST. JOSEPH COUNTY
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2019

Note 12 - Pension Plans (Continued)

Amortization changes:

The changes in assumptions for base year ending December 31, 2019 reflect the change from the use of the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2018 (separate employee & annuitant tables and male & female tables) to the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2019 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables). The changes in assumptions for base year ending December 31, 2018 reflect the change from the use of the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2017 (separate employee & annuitant tables and male & female tables) to the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2018 (separate employee & annuitant tables and male & female tables). The changes in assumptions for base year ending December 31, 2017 reflect the change from the use of the RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2016 (separate employee & annuitant tables and male & female tables) to the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2017 (separate employee & annuitant tables and male & female tables).

County Police Benefit Plan

Plan Description

The St. Joseph County Police Benefit Plan (Benefit Plan) is a single-employer defined benefit pension plan established to provide disability, death, and survivor/dependent benefits for a person employed by the St. Joseph County Police Department (Employer) as a County Policeman, Sheriff, or Deputy Sheriff with full police power (Employee), as such terms are used in Indiana Code. Indiana Code 36-8-10 Sections 14, 15, 16 and 17 grant the authority to the Employer and a trustee to establish and amend the benefit terms to the Plan with approval of the county fiscal body. The Benefit Plan was established on January 1, 1974 and is administered by the Committee. The composition of the Committee, according to the Benefit Plan's legal document, shall be the Sheriff and the Merit Board (the Merit Board, per IC 36-8-10-3, consists of five (5) members, three (3) members appointed by the Sheriff, and two (2) members elected by a majority vote of the members of the county police force).

At December 31, 2019, Benefit Plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	13
Inactive plan members or beneficiaries entitled to but not yet receiving benefits	73
Active plan members	115
Total	201

Benefits Provided

If an eligible member becomes disabled, the benefit payable prior to age sixty-five (65) shall be determined in accordance with the contract issued by the insurance company provided for the member by the Benefit Plan. In addition, in the case of disability which is the result of line of duty activities, the Sheriff and the Merit Board may direct that an additional monthly benefit be paid at the same time as the insurance benefit commences, payable until the member dies. Such additional benefit shall not exceed a reasonable amount. A member receiving an insurance benefit who attains his sixty-fifth (65th) birthday, whereupon the benefit provided under the insurance contract terminates, shall be entitled to a monthly benefit from the Benefit Plan for life in the same amount as the insured disability benefit.

ST. JOSEPH COUNTY
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2019

Note 12 - Pension Plans (Continued)

Each eligible member shall be insured by a life insurance contract in the face amount of fifty thousand dollars (\$50,000), with a matching amount of accidental death insurance. The purchase and maintenance of the insurance contract is provided by the Plan.

In the event that an eligible member dies prior to the termination of his employment for whatever reason or after his actual retirement as of an early, normal, or late retirement date or for reason of his disability, there shall be payable a two hundred fifty dollar (\$250) monthly benefit to such member's surviving spouse to whom he was married on the date of his death or on the date of his retirement, if earlier, for the spouse's remaining lifetime.

In addition to the surviving spouse's death benefit, a monthly benefit shall be payable on behalf of each dependent child under the age of eighteen (18) years of such deceased member in an amount equal to one hundred dollars (\$100) per month. The dependent child's monthly benefit will cease upon the earlier of the child's eighteenth (18th) birthday or date of death.

Contributions

The Employer intends to contribute to the Benefit Plan each year such amounts as may be required to operate the Benefit Plan on a sound actuarial basis. The minimum annual contribution by the department must be sufficient, as determined by the pension engineers, to prevent deterioration in the actuarial status of the trust fund during the year. According to IC 36-8-10-12(e), (i) if the department fails to make minimum contributions for three (3) successive years, the pension trust terminates and the trust fund shall be liquidated. For the year ending December 31, 2019, the actuarially determined Employer's contribution rate was 0.8% of annual payroll.

Investment Policy

The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the Board (per Plan legal document) by a majority vote of its members. To maintain compliance with the Investment Policy Statement, the Board retains the ability to implement changes in asset allocation. This will be accomplished by the direction of Fund cash flows to various asset classes and/or the reallocation of funds among asset categories. At its option, the Board may initiate a formal asset allocation study every three to five years to aid it in its asset allocation discussions and decisions. The Board desires the portfolios to be fully invested. Cash (or its equivalents) are not deemed a strategic asset of the overall Fund. The Board has revised the asset allocation policy on November 3, 2016.

Rate of Return

For the year ended December 31, 2019, the annual money-weighted rate of return on pension plan investments, net of pension plan expense was 16.98 percent. The money-weighted rate of return expresses the investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net Pension Liability of the Benefit Plan

Total pension liability	\$	1,247,106
Plan fiduciary net position		(1,569,421)
Plan's net pension liability		<u><u>\$ (322,315)</u></u>
 Plan fiduciary net position as a percentage of the total pension liability		 125.85%

Pension Expense of the Benefit Plan

Pension expense of \$20,025 must be recognized for the fiscal year ending December 31, 2019.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 12 - Pension Plans (Continued)

Significant Actuarial Assumptions

Measurement Date	December 31, 2019
Valuation Date: Assets	December 31, 2019
Liabilities	December 31, 2019 - Actual member census data as of December 31, 2019 was used in the valuation
Inflation Rate	3.00% per annum
Future Salary Increases	4.00% per annum (3.00% increases due to inflation and 1.00% due to merit/seniority)
Investment Rate of Return	6.75% per annum, net of pension plan investment expenses, including inflation
Cost of Living Increase	Not Applicable
Mortality Assumption	Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2019 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables)

Discount Rate

The discount rate used to measure the total pension liability was 6.75% as of December 31, 2019, and is equal to the long-term expected return on plan investments. The projection cash flows used to determine the discount rate assumed that employer contributions would be made at the actuarially calculated rate computed in accordance with IC 36-8-10-12(e) to prevent the deterioration in the actuarial status of the trust. The future contribution assumption was based upon the review of recent Employer contribution history compared to the corresponding actuarially determined contributions. Based on this assumption, the Benefit Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the St. Joseph County Police Benefit Plan, calculated using the discount rate of 6.75%, as well as what the St. Joseph County Police Benefit Plan's net pension liability would be if it were calculated using a discount rate that is 1- percentage-point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
1. Total Pension Liability	\$ 1,461,217	\$ 1,247,106	\$ 1,077,484
2. Plan Fiduciary Net Position	1,569,421	1,569,421	1,569,421
3. Net Pension Liability (Asset) = (1) - (2)	\$ (108,204)	\$ (322,315)	\$ (491,937)

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 12 - Pension Plans (Continued)

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2019, the deferred outflows/(inflows) of resources based on obligations for the Plan are as follows:

	<u>Initial Balance</u>	<u>Initial Amortization Period</u>	<u>Annual Recognition</u>	<u>December 31, 2019 Balance</u>
Liability experience losses/(gains)				
Base for year ending December 31, 2019	\$ (104,846)	3.621	\$ (28,955)	\$ (75,891)
Base for year ending December 31, 2018	(129,001)	3.413	(37,797)	(53,407)
Base for year ending December 31, 2017	(75,865)	3.755	(20,204)	(15,253)
Base for year ending December 31, 2016	(142,922)	3.561	(22,517)	-
Changes in assumptions				
Base for year ending December 31, 2019	\$ (58,108)	3.621	\$ (16,048)	\$ (42,060)
Base for year ending December 31, 2018	4,880	3.413	1,430	2,020
Base for year ending December 31, 2017	(30,144)	3.755	(8,028)	(6,060)
Base for year ending December 31, 2016	8,919	3.561	1,404	-
Investment losses (gains)				
Base for year ending December 31, 2019	\$ (146,876)	5.000	\$ (29,375)	\$ (117,501)
Base for year ending December 31, 2018	228,772	5.000	45,754	137,264
Base for year ending December 31, 2017	(97,686)	5.000	(19,537)	(39,075)
Base for year ending December 31, 2016	(30,120)	5.000	(6,024)	(6,024)
Base for year ending December 31, 2015	168,614	5.000	33,722	-
Total			<u>\$ (106,175)</u>	<u>\$ (215,987)</u>

The balances as of December 31, 2019 of the deferred outflows/(inflows) of resources will be recognized in pension expense as follows:

<u>Fiscal Year End</u>	<u>Amortization</u>
Dec. 31, 2020	\$ (111,865)
Dec. 31, 2021	(63,182)
Dec. 31, 2022	(11,564)
Dec. 31, 2023	(29,376)
Dec. 31, 2024	-
Thereafter	-

Amortization periods:

The changes in total pension liability due to liability experience losses/(gains) and changes in assumptions for the most current year have been amortized over 2.997 years, the average remaining service of all members with any liability in the plan as of January 1, 2019. The change in net pension liability due to investment losses/(gains) has been amortized over 5.000 years as prescribed.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 12 - Pension Plans (Continued)

Amortization changes:

The changes in assumptions for base year ending December 31, 2019 reflect the change from the use of the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2018 (separate employee & annuitant tables and male & female tables) to the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2019 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables). The changes in assumptions for base year ending December 31, 2018 reflect the change from the use of the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2017 (separate employee & annuitant tables and male & female tables) to the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2018 (separate employee & annuitant tables and male & female tables). The changes in assumptions for base year ending December 31, 2017 reflect the change from the use of the RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2016 (separate employee & annuitant tables and male & female tables) to the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2017 (separate employee & annuitant tables and male & female tables).

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 12 - Pension Plans (Continued)

Financial Statements for Defined Benefit Plans

Statement of Fiduciary Net Position		
	County Police Retirement Plan	County Police Benefit Plan
Assets		
Cash and cash equivalents	\$ 7,111,012	\$ 68,607
Receivables:		
County contributions	892,966	-
Employee contributions	-	-
Accrued interest and dividends	28,103	1,043
Total receivables	921,069	1,043
Investments:		
Fixed income securities	10,684,340	384,345
Domestic and foreign equities	27,506,727	1,115,426
Other	-	-
Total investments	38,191,067	1,499,771
Total Assets	\$ 46,223,148	\$ 1,569,421
Liabilities		
Payables:		
Net benefits due and unpaid/(overpaid)	-	-
Transfers out of trust	-	-
Due to broker(s) for unsettled trades	-	-
Other	-	-
Total Liabilities	-	-
Net Position Restricted for Pensions	\$ 46,223,148	\$ 1,569,421

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 12 - Pension Plans (Concluded)

Financial Statements for Defined Benefit Plans

Statement of Changes in Fiduciary Net Position		
	County Police Retirement Plan	County Police Benefit Plan
Additions		
Contributions:		
Employer	\$ 2,659,850	\$ 47,826
Employee	-	-
Total contributions	2,659,850	47,826
Investment income:		
Interest and dividends	1,132,716	41,553
Net increase in fair value of investments	5,308,214	196,091
Less investment expense	-	-
Net investment income	6,440,930	237,644
Total Additions	9,100,780	285,470
Deductions		
Benefit payments (including refunds of employee contributions)	3,422,540	32,050
Administrative expenses	118,265	43,998
Total Deductions	3,540,805	76,048
Net increase in Net Position	5,559,975	209,422
Net Position Restricted for Pensions		
Beginning of year	40,663,173	1,359,999
End of year	\$ 46,223,148	\$ 1,569,421

Note 13 - Subsequent Events

The County has evaluated subsequent events through September 14, 2020, the date the financial statements were available to be issued.

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 13 - Subsequent Events (Concluded)

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. Locally, the state of Indiana has ordered the temporary shut-down of non-essential businesses, and several of businesses have also announced a planned shut-down of manufacturing operations through late March and early April. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation and the impact on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2020. The County has appropriated approximately \$750,000 for COVID-19 expenses such as hand sanitizers, masks, and other required personal protective equipment (PPE). No other events occurred in the mandatory evaluation period requiring recognition or disclosure in the financial statements.

On June 2, 2020, St. Joseph County accepted Coronavirus Aid Relief and Economic Security ("CARES") Act funding to help protect the County from the public health and the economic impacts of COVID-19. As of August 10, 2020, the County has been approved for a total of up to \$8,784,836 in CARES Act funding.

ST. JOSEPH COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION
LIABILITY AND RELATED RATIOS
LAST 10 YEARS*

County Police Retirement Plan

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability						
Service cost	\$ 1,089,797	\$ 1,090,735	\$ 1,047,473	\$ 1,030,151	\$ 1,056,643	\$ 1,075,656
Interest	3,947,956	3,800,960	3,603,531	3,565,058	3,505,776	3,402,975
Changes in plan provisions	-	-	-	-	-	-
Difference between expected and actual experience	(318,713)	610,826	282,288	(593,129)	(362,458)	(896,019)
Changes in assumptions	925,266	(147,315)	754,326	(523,562)	(437,284)	563,596
Benefit payments	<u>(3,422,540)</u>	<u>(2,885,808)</u>	<u>(2,711,704)</u>	<u>(3,178,983)</u>	<u>(2,478,502)</u>	<u>(2,752,793)</u>
Net change in Total Pension Liability	2,221,766	2,469,398	2,975,914	299,535	1,284,175	1,393,415
Total Pension Liability - beginning of year	<u>59,252,326</u>	<u>56,782,928</u>	<u>53,807,014</u>	<u>53,507,479</u>	<u>52,223,304</u>	<u>50,829,889</u>
Total Pension Liability - end of year	<u>\$ 61,474,092</u>	<u>\$ 59,252,326</u>	<u>\$ 56,782,928</u>	<u>\$ 53,807,014</u>	<u>\$ 53,507,479</u>	<u>\$ 52,223,304</u>
Plan Fiduciary Net Position						
County contributions	\$ 2,659,850	\$ 2,485,380	\$ 2,516,521	\$ 2,601,503	\$ 2,167,266	\$ 2,054,668
Employee contributions	-	-	-	-	-	-
Net transfers into (out of) trust	-	-	-	-	(1)	-
Net investment income	6,440,929	(3,536,427)	5,174,608	3,284,851	(2,069,785)	1,007,666
Benefit payments	(3,422,540)	(2,885,808)	(2,711,704)	(3,178,983)	(2,478,502)	(2,752,793)
Administrative expenses	(107,260)	(96,477)	(85,482)	(85,816)	(61,120)	(58,933)
Other	-	-	-	-	1	-
Net change in Plan Fiduciary Net Position	5,570,979	(4,033,332)	4,893,943	2,621,555	(2,442,141)	250,608
Plan Fiduciary Net Position - beginning of year	<u>39,759,202</u>	<u>43,792,534</u>	<u>38,898,591</u>	<u>36,277,036</u>	<u>38,719,177</u>	<u>38,468,569</u>
Plan Fiduciary Net Position - end of year	<u>\$ 45,330,181</u>	<u>\$ 39,759,202</u>	<u>\$ 43,792,534</u>	<u>\$ 38,898,591</u>	<u>\$ 36,277,036</u>	<u>\$ 38,719,177</u>
Net Pension Liability (Asset) - End of Year	<u>\$ 16,143,911</u>	<u>\$ 19,493,124</u>	<u>\$ 12,990,394</u>	<u>\$ 14,908,423</u>	<u>\$ 17,230,443</u>	<u>\$ 13,504,127</u>
Plan fiduciary net position as a percentage of the total pension liability	73.74%	67.10%	77.12%	72.29%	67.80%	74.14%
Covered-employee payroll	\$ 6,588,886	\$ 6,309,878	\$ 6,219,948	\$ 5,772,150	\$ 5,702,393	\$ 5,611,606
Net pension liability as a percentage of covered-employee payroll	245.02%	308.93%	208.85%	258.28%	302.16%	240.65%

Notes to Schedule:

*Information presented for the years information is available

ST. JOSEPH COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION
LIABILITY AND RELATED RATIOS
LAST 10 YEARS*

County Police Benefit Plan

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability						
Service cost	\$ 82,881	\$ 90,216	\$ 85,098	\$ 82,804	\$ 85,139	\$ 73,531
Interest	90,089	89,054	86,491	86,124	85,253	77,547
Changes in plan provisions	-	-	-	-	-	-
Difference between expected and actual experience	(104,846)	(129,001)	(75,865)	(142,922)	(118,607)	(115,688)
Changes in assumptions	(58,108)	4,880	(30,144)	8,919	(4,618)	99,737
Benefit payments	<u>(32,050)</u>	<u>(33,000)</u>	<u>(32,400)</u>	<u>(31,000)</u>	<u>(33,050)</u>	<u>(32,000)</u>
Net change in Total Pension Liability	(22,034)	22,149	33,180	3,925	14,117	103,127
Total Pension Liability - beginning of year	<u>1,269,140</u>	<u>1,246,991</u>	<u>1,213,811</u>	<u>1,209,886</u>	<u>1,195,769</u>	<u>1,092,642</u>
Total Pension Liability - end of year	<u>\$ 1,247,106</u>	<u>\$ 1,269,140</u>	<u>\$ 1,246,991</u>	<u>\$ 1,213,811</u>	<u>\$ 1,209,886</u>	<u>\$ 1,195,769</u>
Plan Fiduciary Net Position						
County contributions	\$ 47,826	\$ 45,948	\$ 48,219	\$ 52,740	\$ 54,582	\$ 54,581
Employee contributions	N/A	N/A	N/A	N/A	N/A	N/A
Net transfers into (out of) trust	-	-	-	-	-	-
Net investment income	237,644	(127,420)	189,802	116,664	(75,276)	38,622
Benefit payments	(32,050)	(33,000)	(32,400)	(31,000)	(33,050)	(32,000)
Administrative expenses	(43,998)	(43,697)	(95,057)	(2,519)	(99,623)	(56,237)
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in Plan Fiduciary Net Position	209,422	(158,169)	110,564	135,885	(153,367)	4,966
Plan Fiduciary Net Position - beginning of year	<u>1,359,999</u>	<u>1,518,168</u>	<u>1,407,604</u>	<u>1,271,719</u>	<u>1,425,086</u>	<u>1,420,120</u>
Plan Fiduciary Net Position - end of year	<u>\$ 1,569,421</u>	<u>\$ 1,359,999</u>	<u>\$ 1,518,168</u>	<u>\$ 1,407,604</u>	<u>\$ 1,271,719</u>	<u>\$ 1,425,086</u>
Net Pension Liability (Asset) - End of Year	<u>\$ (322,315)</u>	<u>\$ (90,859)</u>	<u>\$ (271,177)</u>	<u>\$ (193,793)</u>	<u>\$ (61,833)</u>	<u>\$ (229,317)</u>
Plan fiduciary net position as a percentage of the total pension liability	125.85%	107.16%	121.75%	115.97%	105.11%	119.18%
Covered-employee payroll	\$ 6,588,886	\$ 6,309,878	\$ 6,219,948	\$ 5,772,150	\$ 5,702,393	\$ 5,611,606
Net pension liability as a percentage of covered-employee payroll	-4.89%	-1.44%	-4.36%	-3.36%	-1.08%	-4.09%

Notes to Schedule:

*Information presented for the years information is available.

ST. JOSEPH COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY CONTRIBUTIONS
LAST 10 YEARS*

County Police Retirement Fund

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution**	\$ 2,500,837	\$ 2,324,460	\$ 2,335,336	\$ 2,165,406	\$ 2,170,722
County contributions recognized	<u>2,659,850</u>	<u>2,485,380</u>	<u>2,516,521</u>	<u>2,601,503</u>	<u>2,167,266</u>
Contribution deficiency (excess)	<u>\$ (159,013)</u>	<u>\$ (160,920)</u>	<u>\$ (181,185)</u>	<u>\$ (436,097)</u>	<u>\$ 3,456</u>
Covered-employee payroll	\$ 6,309,878	\$ 6,219,948	\$ 5,772,150	\$ 5,702,393	\$ 5,611,606
Contributions recognized as a percentage of covered-employee payroll	42.15%	39.96%	43.60%	45.62%	38.62%
	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Actuarially determined contribution**	\$ 1,978,837	\$ 1,825,956	\$ 1,598,649	\$ 1,484,498	\$ 1,555,981
County contributions recognized	<u>2,054,668</u>	<u>1,879,963</u>	<u>1,578,206</u>	<u>1,550,595</u>	<u>1,629,217</u>
Contribution deficiency (excess)	<u>\$ (75,831)</u>	<u>\$ (54,007)</u>	<u>\$ 20,443</u>	<u>\$ (66,097)</u>	<u>\$ (73,236)</u>
Covered-employee payroll	\$ 5,789,360	\$ 5,593,804	\$ 5,397,338	\$ 4,935,077	\$ 5,150,065
Contributions recognized as a percentage of covered-employee payroll	35.49%	33.61%	29.24%	31.42%	31.63%

Notes to Schedule:

Valuation Date:

**Actuarially determined contributions rates are calculated as of January 1, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine most current contribution rate above:

Actuarial cost method	Frozen initial liability
Amortization method	Level percentage of payroll, open
Remaining amortization period	27 years
Asset valuation method	5-Year Asset Smoothing, limited to 80% and 120% of market value
Inflation	3.00%
Salary increases	4.00% average, including inflation
Investment rate of return	6.75%
Retirement age	The later of age 50 and 8 years of service or one year from the valuation date
Mortality	RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Projection Scale MP-2017 (separate employee & annuitant tables and male & female tables)

Other Information:

None

*Schedule presented for years information is available.

ST. JOSEPH COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY CONTRIBUTIONS
LAST 10 YEARS*

County Police Benefit Fund

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution**	\$ 47,826	\$ 45,948	\$ 48,219	\$ 52,740	\$ 54,582
County contributions recognized	<u>47,826</u>	<u>45,948</u>	<u>48,219</u>	<u>52,740</u>	<u>54,582</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 6,309,878	\$ 6,219,948	\$ 5,772,150	\$ 5,702,393	\$ 5,611,606
Contributions recognized as a percentage of covered-employee payroll	0.76%	0.74%	0.84%	0.92%	0.97%

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Actuarially determined contribution**	\$ 54,581	\$ 50,670	\$ 54,012	\$ 81,623	\$ 106,796
County contributions recognized	<u>54,581</u>	<u>50,670</u>	<u>54,012</u>	<u>81,623</u>	<u>106,796</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 5,789,360	\$ 5,593,804	\$ 5,397,338	\$ 4,935,077	\$ 5,150,065
Contributions recognized as a percentage of covered-employee payroll	0.94%	0.91%	1.00%	1.65%	2.07%

Notes to Schedule:

Valuation Date:

**Actuarially determined contributions rates are calculated as of January 1, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine most current contribution rate above:

Actuarial cost method	Frozen initial liability
Amortization method	Level percentage of payroll, open
Remaining amortization period	27 years
Asset valuation method	5-Year Asset Smoothing, limited to 80% and 120% of market value
Inflation	3.00%
Salary increases	4.00% average, including inflation
Investment rate of return	6.75%
Retirement age	The later of age 50 and 8 years of service or one year from the valuation date
Mortality	RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Projection Scale MP-2017 (separate employee & annuitant tables and male & female tables)

Other Information:

None

*Schedule presented for years information is available.

ST. JOSEPH COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF INVESTMENT RETURNS
 LAST 10 YEARS*

County Police Retirement Plan

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Annual money-weighted rate of return	16.48%	-8.17%	13.46%	9.16%	-5.43%
	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Annual money-weighted rate of return	-2.66%	9.40%	6.70%	0.50%	1.90%

Notes to Schedule:

*Information presented for years available

ST. JOSEPH COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF INVESTMENT RETURNS
 LAST 10 YEARS*

County Police Benefit Plan

	2019	2018	2017	2016
Annual money-weighted rate of return	16.98%	-8.46%	13.50%	8.93%
	2015	2014	2013	
Annual money-weighted rate of return	-5.54%	-2.63%	10.40%	

Notes to Schedule:

*Information presented for years available

ST. JOSEPH COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY AND RELATED RATIOS – INPRS (PERF)
 LAST 10 YEARS*

Indiana Public Retirement System

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Proportion of the net pension liability (asset)	0.81572%	0.80899%	0.82337%	0.81746%	0.74945%	0.70595%
Proportionate share of the net pension liability (asset)	\$ 26,960,066	\$ 27,481,756	\$ 36,735,010	\$ 37,099,969	\$ 30,524,364	\$ 18,551,908
Covered Payroll	\$ 42,499,572	\$ 41,279,583	\$ 40,848,849	\$ 39,177,701	\$ 35,897,072	\$ 34,466,639
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	63.44%	66.57%	89.93%	94.70%	85.03%	53.83%
Plan fiduciary net position as a percentage of the total pension liability	80.06%	78.89%	76.65%	75.35%	77.35%	84.29%

*Schedule Presented for years information available

ST. JOSEPH COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF EMPLOYER CONTRIBUTIONS – INPRS (PERF)
 LAST 10 YEARS*

Indiana Public Retirement System

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Statutorily required contribution	\$ 4,747,381	\$ 4,615,164	\$ 4,570,445	\$ 4,344,688	\$ 3,685,438	\$ 3,030,551
Actual county contributions	<u>4,747,381</u>	<u>4,615,164</u>	<u>4,570,445</u>	<u>4,344,688</u>	<u>3,685,438</u>	<u>3,030,551</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered - employee payroll	\$ 45,463,922	\$ 42,539,891	\$ 42,007,675	\$ 46,007,884	\$ 38,578,234	\$ 35,832,172
Contributions recognized as a percentage of covered-employee payroll	<u>10.44%</u>	<u>10.85%</u>	<u>10.88%</u>	<u>9.44%</u>	<u>9.55%</u>	<u>8.46%</u>

*Schedule Presented for years information available

ST. JOSEPH COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CHANGES IN THE COUNTY'S NET OTHER POST EMPLOYMENT BENEFITS
 LIABILITY AND RELATED RATIOS – ST. JOSEPH COUNTY RETIREE HEALTHCARE PLAN
 LAST 10 YEARS*

St. Joseph County Retiree Healthcare Plan (OPEB)

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability			
Service costs	\$ 7,805,150	\$ 8,741,941	\$ 6,704,797
Interest	4,895,956	4,197,820	3,983,832
Changes in benefit terms	-	-	-
Difference between expected and actual experience	(3,997,403)	1,418,094	(1,308,370)
Changes in assumptions	(13,432,749)	(13,871,191)	8,317,276
Benefit payments	<u>(2,579,374)</u>	<u>(2,339,842)</u>	<u>(2,194,514)</u>
Net change in OPEB liability	(7,308,420)	(1,853,178)	15,503,021
Total OPEB Liability - beginning of year	112,594,559	114,447,737	98,944,716
Total OPEB Liability - end of year	<u>\$ 105,286,139</u>	<u>\$ 112,594,559</u>	<u>\$ 114,447,737</u>
Covered-employee payroll	49,088,458	47,589,461	47,068,797
Total OPEB Liability as a percentage of covered-employee payroll	46.62%	42.27%	41.13%

Notes to Schedule:

*Information presented for the years information is available

ST. JOSEPH COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND (1000)
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 52,752,526	\$ 55,232,526	\$ 55,152,638	\$ (79,888)
Licenses and permits	80,180	80,180	48,545	(31,635)
Intergovernmental receipts	8,744,174	10,961,536	12,226,998	1,265,462
Charges for services	3,766,234	4,773,402	4,372,594	(400,808)
Other revenue	6,046,246	6,679,613	5,952,558	(727,055)
Total revenues	71,389,360	77,727,257	77,753,333	26,076
Expenditures:				
Current:				
General government	45,819,666	46,392,657	46,794,961	(402,304)
Public safety	19,792,012	20,322,374	19,960,006	362,368
Highways and streets	1,533,212	1,535,218	1,368,432	166,786
Health and welfare	4,075,243	4,878,199	4,806,467	71,732
Culture and recreation	68,485	68,485	68,485	-
Capital outlay	4,200	1,042,725	613,517	429,208
Total expenditures	71,292,818	74,239,658	73,611,868	627,790
Excess of revenue (under) over expenditures	96,542	3,487,599	4,141,465	653,866
Other financing sources (uses):				
Transfers in	332,663	332,663	47,563	(285,100)
Transfers out	(200,000)	(200,000)	(200,000)	-
Total other financing sources (uses)	132,663	132,663	(152,437)	(285,100)
Net change in fund balance	229,205	3,620,262	3,989,028	368,766
Fund Balances - Beginning of year	16,519,759	16,519,759	16,519,759	-
Fund Balances - End of year	\$ 16,748,964	\$ 20,140,021	\$ 20,508,787	\$ 368,766

ST. JOSEPH COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
LIT – ECONOMIC DEVELOPMENT – COUNTY SHARE (1112)
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 11,683,668	\$ 12,614,983	\$ 12,614,983	\$ -
Charges for services	10,000	35,000	33,311	(1,689)
Other revenue	565,000	793,000	667,391	(125,609)
Total revenues	12,258,668	13,442,983	13,315,685	(127,298)
Expenditures:				
Current:				
General government	6,630,098	7,324,710	6,998,985	325,725
Public safety	3,992,222	3,992,222	3,988,791	3,431
Highways and streets	1,358,305	1,816,222	1,392,184	424,038
Capital outlay	780,000	4,214,669	4,110,676	103,993
Total expenditures	12,760,625	17,347,823	16,490,636	857,187
Net change in fund balance	(501,957)	(3,904,840)	(3,174,951)	729,889
Fund Balances - Beginning of year	8,220,618	8,220,618	8,220,618	-
Fund Balances - End of year	\$ 7,718,661	\$ 4,315,778	\$ 5,045,667	\$ 729,889

ST. JOSEPH COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE
 COUNTY HIGHWAY (1173/1176)
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental receipts	\$ 8,192,690	\$ 7,660,000	\$ 7,873,755	\$ 213,755
Other revenue	20,270	3,112,274	2,669,917	(442,357)
Total revenues	<u>8,212,960</u>	<u>10,772,274</u>	<u>10,543,672</u>	<u>(228,602)</u>
Expenditures:				
Current:				
Highways and streets	9,396,106	13,253,426	11,851,789	1,401,637
Total expenditures	<u>9,396,106</u>	<u>13,253,426</u>	<u>11,851,789</u>	<u>1,401,637</u>
Net change in fund balance	(1,183,146)	(2,481,152)	(1,308,117)	1,173,035
Fund Balances - Beginning of year	<u>1,678,626</u>	<u>1,678,626</u>	<u>1,678,626</u>	<u>-</u>
Fund Balances - End of year	<u>\$ 495,480</u>	<u>\$ (802,526)</u>	<u>\$ 370,509</u>	<u>\$ 1,173,035</u>

ST. JOSEPH COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE
 RAINY DAY (1186)
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Other revenue	-	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Current:				
General government	-	1,853,777	1,853,777	-
Total expenditures	-	1,853,777	1,853,777	-
Net change in fund balance	-	(1,853,777)	(1,853,777)	-
Fund Balances - Beginning of year	6,443,120	6,443,120	6,443,120	-
Fund Balances - End of year	\$ 6,443,120	\$ 4,589,343	\$ 4,589,343	\$ -

ST. JOSEPH COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGET/GAAP RECONCILIATION
 GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

The major differences between Budgetary (Non-GAAP) and GAAP basis are:

- a. Revenues are recorded when received in cash (budgetary) as opposed to susceptible to accrual (GAAP).
- b. Expenditures are recorded when paid in cash (budgetary) as opposed to when the liability is incurred (GAAP).
- c. Encumbrances are recorded as expenditures for budgetary purposes when purchase orders are issued.

Adjustments necessary to convert the results of operations at the end of the year on a budgetary basis to a GAAP basis are as follows:

	<u>General Fund 1000</u>	<u>LIT- Economic Dev. - County Share 1112</u>	<u>County Highway 1173/1176</u>	<u>Rainy Day 1186</u>
Net change in fund balances (budgetary basis)	\$ 3,989,028	\$ (3,174,951)	\$ (1,308,117)	\$ (1,853,777)
Adjustments:				
To adjust revenues for accruals	98,540	34,509	(1,182,243)	-
To adjust expenditures for accruals	(95,855)	(383,587)	2,609,866	-
To adjust expenditures for encumbrances	<u>330,937</u>	<u>2,699,780</u>	<u>3,100</u>	<u>1,853,777</u>
Net change in fund balance (GAAP basis)	<u>\$ 4,322,650</u>	<u>\$ (824,249)</u>	<u>\$ 122,606</u>	<u>\$ -</u>

ST. JOSEPH COUNTY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2019

Note 1 - Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the budgetary comparison schedules:

1. The Elected Officials and Department Heads submit to the County Council and County Commissioners their proposed operating and capital budgets for the fiscal year commencing the following January 1. The operating and capital budget includes proposed expenditures and the means of financing them.
2. The County is required to advertise the budget and proposed tax levy in the Indiana Department of Local Government Finance (DLGF) Gateway Budget Program and the County Council holds a public hearing to obtain taxpayer comments prior to adoption, both according to Indiana Code (IC).
3. The County Council and County Commissioners are required to adopt the budget by November 1st and have historically done such in October through passage of an ordinance.
4. The Adopted budget ordinance and supporting schedules are submitted to the DLGF. The budget becomes legally enacted after receiving the DLGF certified budget order, which is required by December 31st. The budget order serves as the maximum allowable expenditures unless the County Council and County Commissioners approve additional appropriations throughout the year. The County's maximum property tax levy is restricted and generally may not increase by more than the "growth quotient", a six-year average inflation rate.
5. The legal level of budgetary control (the level at which expenditures may not exceed appropriations without the County Council's approval) is by object classification for all budgeted funds. The four object categories are personnel, supplies, services and charges, and capital. The County management cannot transfer budgeted appropriations between object classifications of a budget without approval of the County Council and County Commissioners. Any revisions that alter the total appropriations for any fund or any department of the General fund or other budgeted funds must be approved by the County Council and County Commissioners and, if applicable, the DLGF. In addition to the State budgeting requirements, the St. Joseph County Auditor has established a policy that any budget transfer within the same object of \$10,000 or greater must be approved by the County Council and County Commissioners.
6. Formal budgetary integration is required by state law and is employed as a management control device. For 2019, an annual budget was legally adopted for the following funds:

Major Funds:

1000 - General Fund

Special Revenue Funds:

1112 – LIT – Economic Development – County Share

1173/1176 – County Highway

1186 - Rainy Day Fund

A total of 46 other funds adopted an annual budget during this process.

7. The County's budget process is on the cash basis. Appropriations lapse with the expiration of the budgetary period unless encumbered by a purchase order or contract. Encumbered appropriations are carried over and added to the subsequent year's budget. Certain fiscal year grants that are appropriated by the County Council and County Commissioners also carryforward. Their fiscal year grand period is different than the County's December 31 year end.

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Cash and cash equivalents	\$ 7,299,205	\$ 7,350,859	\$ 100,609	\$ 14,750,673
Investments	21,450,490	16,277,641	296,740	38,024,871
Receivables (net of allowances):				
Taxes	1,828,979	248,595	17,093	2,094,667
Accounts	1,116,780	1,140,237	-	2,257,017
Due from Agency funds	126,039	102,353	19,219	247,611
Due from other funds	120,800	33,256	-	154,056
Assets held for resale	1,900,000	2,175,575	-	4,075,575
	<u>\$ 33,842,293</u>	<u>\$ 27,328,516</u>	<u>\$ 433,661</u>	<u>\$ 61,604,470</u>
<u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ 1,560,572	\$ -	\$ -	\$ 1,560,572
Accounts payable	827,877	2,576,647	-	3,404,524
Accrued payroll	434,955	-	-	434,955
Due to other funds	-	33,256	-	33,256
	<u>\$ 2,823,404</u>	<u>\$ 2,609,903</u>	<u>\$ -</u>	<u>\$ 5,433,307</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ 43,060	\$ 157,565	\$ -	\$ 200,625
Unavailable revenue-license excise tax	112,100	91,030	17,093	220,223
Unavailable revenue-income taxes	1,673,819	-	-	1,673,819
	<u>\$ 1,828,979</u>	<u>\$ 248,595</u>	<u>\$ 17,093</u>	<u>\$ 2,094,667</u>
Fund balances:				
Nonspendable	\$ 1,900,000	\$ 2,175,575	\$ -	\$ 4,075,575
Restricted	27,224,355	21,382,641	416,568	49,023,564
Committed	481,903	777,237	-	1,259,140
Assigned	865,052	134,565	-	999,617
Unassigned	(1,281,400)	-	-	(1,281,400)
	<u>\$ 29,189,910</u>	<u>\$ 24,470,018</u>	<u>\$ 416,568</u>	<u>\$ 54,076,496</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 33,842,293</u>	<u>\$ 27,328,516</u>	<u>\$ 433,661</u>	<u>\$ 61,604,470</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Revenue:				
Taxes	\$ 11,783,521	\$ 8,622,937	\$ 1,115,340	\$ 21,521,798
Special assessments	-	526,868	-	526,868
Intergovernmental receipts	9,248,648	6,555,098	748,501	16,552,247
Charges for services	16,907,347	1,831,364	-	18,738,711
Fines and forfeitures	82,623	-	-	82,623
Other revenue	686,264	309,069	-	995,333
Total revenues	38,708,403	17,845,336	1,863,841	58,417,580
Expenditures:				
Current:				
General government	8,733,265	4,679,169	56,880	13,469,314
Public safety	19,574,137	3,199,283	-	22,773,420
Highways and streets	1,946,917	5,501,241	-	7,448,158
Economic development	153,028	4,945,872	-	5,098,900
Health and welfare	6,532,070	-	-	6,532,070
Culture and recreation	2,283,589	-	-	2,283,589
Debt service - principal and interest	-	-	1,861,601	1,861,601
Capital outlay	-	16,077,094	-	16,077,094
Total expenditures	39,223,006	34,402,659	1,918,481	75,544,146
Excess (deficiency) of revenues over (under) expenditures	(514,603)	(16,557,323)	(54,640)	(17,126,566)
Other financing sources (uses):				
Face value of debt issued	-	9,375,000	-	9,375,000
Premium on debt issued	-	133,859	-	133,859
Lease proceeds	436,014	7,236,134	-	7,672,148
Transfers in	875,110	554,141	248,489	1,677,740
Transfers out	(129,608)	(1,395,695)	-	(1,525,303)
Total other financing sources (uses)	1,181,516	15,903,439	248,489	17,333,444
Net change in fund balance	666,913	(653,884)	193,849	206,878
Fund Balances - Beginning of year	28,522,997	25,123,902	222,719	53,869,618
Fund Balances - End of year	<u>\$ 29,189,910</u>	<u>\$ 24,470,018</u>	<u>\$ 416,568</u>	<u>\$ 54,076,496</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	JCC Probation User Fees 0007	Adult Probation User Fees 0014	Adult Probation Adm. Fees 0015	Accident Reports Sheriff 1101
Cash and cash equivalents	\$ 16,393	\$ 6,004	\$ 2,517	\$ 40,910
Investments	-	-	-	120,661
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	-	214
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
Total assets	\$ 16,393	\$ 6,004	\$ 2,517	\$ 161,785
<u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-
Accrued payroll	-	-	-	-
Total liabilities	\$ -	\$ -	\$ -	\$ -
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
Total deferred inflows of resources	\$ -	\$ -	\$ -	\$ -
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	16,393	6,004	2,517	161,785
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	\$ 16,393	\$ 6,004	\$ 2,517	\$ 161,785
Total liabilities, deferred inflows of resources, and fund balances	\$ 16,393	\$ 6,004	\$ 2,517	\$ 161,785

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Public Housing Authority 1103	Clerk's Record Perpetuation 1119	Animal License Fee (Dog Tax) 1129	County Disclosure Fees 1131
Cash and cash equivalents	\$ 7,135	\$ 140,625	\$ 8,955	\$ 36,957
Investments	21,045	414,761	26,411	109,001
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	13,597	-	195
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
Total assets	<u>\$ 28,180</u>	<u>\$ 568,983</u>	<u>\$ 35,366</u>	<u>\$ 146,153</u>
<u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	3,364	-	-
Accrued payroll	-	2,951	-	-
Total liabilities	<u>\$ -</u>	<u>\$ 6,315</u>	<u>\$ -</u>	<u>\$ -</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	28,180	562,668	35,366	146,153
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>\$ 28,180</u>	<u>\$ 562,668</u>	<u>\$ 35,366</u>	<u>\$ 146,153</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 28,180</u>	<u>\$ 568,983</u>	<u>\$ 35,366</u>	<u>\$ 146,153</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Drug Free Community 1148	Local Emergency Planning 1152	Enhanced Access Fee/IT 1154	Remote Enhanced Access Laredo 1155
Cash and cash equivalents	\$ 13,759	\$ 7,699	\$ 1,640	\$ 138,740
Investments	40,583	22,715	4,839	409,207
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	4,597	-	-	7,749
Due from Agency funds	-	-	-	-
Due from other funds	-	444	-	-
Assets held for resale	-	-	-	-
Total assets	\$ 58,939	\$ 30,858	\$ 6,479	\$ 555,696
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-
Accrued payroll	-	-	-	-
Total liabilities	\$ -	\$ -	\$ -	\$ -
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
Total deferred inflows of resources	\$ -	\$ -	\$ -	\$ -
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	58,939	30,858	6,479	555,696
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	\$ 58,939	\$ 30,858	\$ 6,479	\$ 555,696
Total liabilities, deferred inflows of resources, and fund balances	\$ 58,939	\$ 30,858	\$ 6,479	\$ 555,696

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Firearms Training & Police Education 1156	County Health 1159	Identification Security Protection 1160	Excess Levy Fund 1167
Cash and cash equivalents	\$ 47,322	\$ 506,209	\$ 34,201	\$ 21,119
Investments	139,570	1,493,030	100,874	62,291
Receivables (net of allowances):				
Taxes	-	52,933	-	-
Accounts	23,369	345	3,432	-
Due from Agency funds	-	42,907	-	-
Due from other funds	-	-	-	1,216
Assets held for resale	-	-	-	-
Total assets	\$ 210,261	\$ 2,095,424	\$ 138,507	\$ 84,626
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	2,142	10,090	-	-
Accrued payroll	-	62,727	-	-
Total liabilities	\$ 2,142	\$ 72,817	\$ -	\$ -
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ 14,771	\$ -	\$ -
Unavailable revenue-license excise tax	-	38,162	-	-
Unavailable revenue-income taxes	-	-	-	-
Total deferred inflows of resources	\$ -	\$ 52,933	\$ -	\$ -
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	208,119	1,969,674	138,507	84,626
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	\$ 208,119	\$ 1,969,674	\$ 138,507	\$ 84,626
Total liabilities, deferred inflows of resources, and fund balances	\$ 210,261	\$ 2,095,424	\$ 138,507	\$ 84,626

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	LIT - Public Safety - County Share 1170	County Misdemeanant Fund 1175	Omitted Property Audits 1177	Park Nonreverting Operating 1179
Cash and cash equivalents	\$ 239,118	\$ 35,943	\$ 50,656	\$ 142,661
Investments	705,258	106,011	149,409	420,769
Receivables (net of allowances):				
Taxes	1,673,819	-	-	-
Accounts	1,735	-	-	3,876
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
 Total assets	 <u>\$ 2,619,930</u>	 <u>\$ 141,954</u>	 <u>\$ 200,065</u>	 <u>\$ 567,306</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	125,247	18,825	-	15,617
Accrued payroll	7,970	-	-	769
 Total liabilities	 <u>\$ 133,217</u>	 <u>\$ 18,825</u>	 <u>\$ -</u>	 <u>\$ 16,386</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	1,673,819	-	-	-
 Total deferred inflows of resources	 <u>\$ 1,673,819</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	812,894	123,129	200,065	550,920
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
 Total fund balances	 <u>\$ 812,894</u>	 <u>\$ 123,129</u>	 <u>\$ 200,065</u>	 <u>\$ 550,920</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 2,619,930</u>	 <u>\$ 141,954</u>	 <u>\$ 200,065</u>	 <u>\$ 567,306</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Plat Book Maintenance 1181	Cumulative Reassessment (2017) 1188	Recorder Perpetuation 1189	Surveyor's Corner 1202
Cash and cash equivalents	\$ 70,197	\$ 391,401	\$ 366,952	\$ 47,082
Investments	207,044	1,154,411	1,082,303	138,866
Receivables (net of allowances):				
Taxes	-	36,844	-	-
Accounts	680	-	48,920	16,965
Due from Agency funds	-	30,169	-	-
Due from other funds	-	22,060	-	-
Assets held for resale	-	-	-	-
Total assets	\$ 277,921	\$ 1,634,885	\$ 1,498,175	\$ 202,913
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	40	7,923	39,973
Accrued payroll	2,224	15,443	2,263	930
Total liabilities	\$ 2,224	\$ 15,483	\$ 10,186	\$ 40,903
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ 10,012	\$ -	\$ -
Unavailable revenue-license excise tax	-	26,832	-	-
Unavailable revenue-income taxes	-	-	-	-
Total deferred inflows of resources	\$ -	\$ 36,844	\$ -	\$ -
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	275,697	1,582,558	1,487,989	162,010
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	\$ 275,697	\$ 1,582,558	\$ 1,487,989	\$ 162,010
Total liabilities, deferred inflows of resources, and fund balances	\$ 277,921	\$ 1,634,885	\$ 1,498,175	\$ 202,913

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Special Vehicle Inspection 1208	GAL/CASA Program 1213	Ineligible Deductions 1216	County Elected Officials Training 1217
Cash and cash equivalents	\$ 3,544	\$ 85,952	\$ 18,584	\$ 42,676
Investments	10,449	253,515	49,356	125,872
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	-	3,432
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
Total assets	\$ 13,993	\$ 339,467	\$ 67,940	\$ 171,980
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	4,452	3,161	-	-
Accrued payroll	-	2,466	1,216	-
Total liabilities	\$ 4,452	\$ 5,627	\$ 1,216	\$ -
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
Total deferred inflows of resources	\$ -	\$ -	\$ -	\$ -
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	9,541	333,840	66,724	171,980
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	\$ 9,541	\$ 333,840	\$ 66,724	\$ 171,980
Total liabilities, deferred inflows of resources, and fund balances	\$ 13,993	\$ 339,467	\$ 67,940	\$ 171,980

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Park and Recreation 1219	Statewide 911 1222	Ineligible Deduction - 7/1/13 1300	Adult Probation Fees 2000
Cash and cash equivalents	\$ 152,225	\$ 849,712	\$ 66,736	\$ 27,871
Investments	449,872	2,506,169	196,832	82,201
Receivables (net of allowances):				
Taxes	65,383	-	-	-
Accounts	-	-	-	6,004
Due from Agency funds	52,963	-	-	-
Due from other funds	-	47,278	-	-
Assets held for resale	-	-	-	-
Total assets	\$ 720,443	\$ 3,403,159	\$ 263,568	\$ 116,076
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	16,229	-	3,168	18
Accrued payroll	31,507	17,925	5,504	2,937
Total liabilities	\$ 47,736	\$ 17,925	\$ 8,672	\$ 2,955
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ 18,277	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	47,106	-	-	-
Unavailable revenue-income taxes	-	-	-	-
Total deferred inflows of resources	\$ 65,383	\$ -	\$ -	\$ -
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	607,324	3,385,234	254,896	113,121
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	\$ 607,324	\$ 3,385,234	\$ 254,896	\$ 113,121
Total liabilities, deferred inflows of resources, and fund balances	\$ 720,443	\$ 3,403,159	\$ 263,568	\$ 116,076

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Juvenile Probation Fees 2050	Problem Solving Court Fee/CSAP 2501	Alcohol & Drug Service Program 2502	Veteran's Court Fees/CSAP 2503
Cash and cash equivalents	\$ 38,817	\$ 14,336	\$ 56,510	\$ 2,391
Investments	114,487	42,285	166,671	7,054
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	280	3,986	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
Total assets	\$ 153,304	\$ 56,901	\$ 227,167	\$ 9,445
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-
Accrued payroll	-	-	6,352	-
Total liabilities	\$ -	\$ -	\$ 6,352	\$ -
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
Total deferred inflows of resources	\$ -	\$ -	\$ -	\$ -
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	153,304	56,901	220,815	9,445
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	\$ 153,304	\$ 56,901	\$ 220,815	\$ 9,445
Total liabilities, deferred inflows of resources, and fund balances	\$ 153,304	\$ 56,901	\$ 227,167	\$ 9,445

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Clerks Investments 2801	Portage Manor 4019	Park & Rec Gift & Grant 4100	County Special Gifts/Misc 4101
Cash and cash equivalents	\$ -	\$ 445,987	\$ 22,457	\$ 1,134
Investments	-	1,315,412	66,238	3,345
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	117,459	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	25,963	-	-
Assets held for resale	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 1,904,821</u>	<u>\$ 88,695</u>	<u>\$ 4,479</u>
<u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	36,965	2,903	-
Accrued payroll	-	45,811	-	-
Total liabilities	<u>\$ -</u>	<u>\$ 82,776</u>	<u>\$ 2,903</u>	<u>\$ -</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	1,822,045	85,792	4,479
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>\$ -</u>	<u>\$ 1,822,045</u>	<u>\$ 85,792</u>	<u>\$ 4,479</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ -</u>	<u>\$ 1,904,821</u>	<u>\$ 88,695</u>	<u>\$ 4,479</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Special Gifts - Sheriff 4104	Special Gifts - Prosecutor 4106	Portage Manor Gifts/Donations 4109	Gifts/Donations - Veteran's 4110
Cash and cash equivalents	\$ 4,275	\$ 6	\$ 9,709	\$ 244
Investments	12,608	19	28,639	721
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 16,883</u>	<u>\$ 25</u>	<u>\$ 38,348</u>	<u>\$ 965</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	275	-	321	-
Accrued payroll	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>\$ 275</u>	<u>\$ -</u>	<u>\$ 321</u>	<u>\$ -</u>
 Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	16,608	25	38,027	965
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>\$ 16,608</u>	<u>\$ 25</u>	<u>\$ 38,027</u>	<u>\$ 965</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 16,883</u>	 <u>\$ 25</u>	 <u>\$ 38,348</u>	 <u>\$ 965</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Special Gifts - Pros. H.E.R.O 4111	Gifts/Donations - Bicentennial 4112	AM General Allocation Area 4401	County Poor Relief Bond 4604
Cash and cash equivalents	\$ 12,054	\$ -	\$ 493,257	\$ 50,176
Investments	35,552	-	1,454,829	147,989
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	1,900,000	-
	<u>-</u>	<u>-</u>	<u>1,900,000</u>	<u>-</u>
 Total assets	 <u>\$ 47,606</u>	 <u>\$ -</u>	 <u>\$ 3,848,086</u>	 <u>\$ 198,165</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	34,355	-
Accrued payroll	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total liabilities	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 34,355</u>	 <u>\$ -</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total deferred inflows of resources	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>
Fund balances:				
Nonspendable	\$ -	\$ -	\$ 1,900,000	\$ -
Restricted	47,606	-	1,913,731	198,165
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total fund balances	 <u>\$ 47,606</u>	 <u>\$ -</u>	 <u>\$ 3,813,731</u>	 <u>\$ 198,165</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 47,606</u>	 <u>\$ -</u>	 <u>\$ 3,848,086</u>	 <u>\$ 198,165</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	D.R.C.B. Fee 4900	Alternate Dispute Resolution 4901	Cont. Education Fund/Sheriff 4903	Portage Manor Farm Operation 4906
Cash and cash equivalents	\$ 7,676	\$ 9,348	\$ 8,072	\$ 4,591
Investments	22,638	27,573	23,806	13,541
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	1,220	1,887	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
Total assets	\$ 30,314	\$ 38,141	\$ 33,765	\$ 18,132
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	1,867	25	250
Accrued payroll	-	-	-	-
Total liabilities	\$ -	\$ 1,867	\$ 25	\$ 250
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
Total deferred inflows of resources	\$ -	\$ -	\$ -	\$ -
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	30,314	36,274	33,740	17,882
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	\$ 30,314	\$ 36,274	\$ 33,740	\$ 17,882
Total liabilities, deferred inflows of resources, and fund balances	\$ 30,314	\$ 38,141	\$ 33,765	\$ 18,132

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	County Owned Tax Sale 4908	Drug Testing Fees/JJC 4909	Adult Drug Testing Fees 4910	Community Development 4911
Cash and cash equivalents	\$ 389,636	\$ 29,475	\$ 1,153	\$ 3,688
Investments	1,149,207	86,938	3,401	10,877
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
 Total assets	 <u>\$ 1,538,843</u>	 <u>\$ 116,413</u>	 <u>\$ 4,554</u>	 <u>\$ 14,565</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	77	-	-
Accrued payroll	-	-	-	-
 Total liabilities	 <u>\$ -</u>	 <u>\$ 77</u>	 <u>\$ -</u>	 <u>\$ -</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
 Total deferred inflows of resources	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	1,538,843	116,336	4,554	14,565
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
 Total fund balances	 <u>\$ 1,538,843</u>	 <u>\$ 116,336</u>	 <u>\$ 4,554</u>	 <u>\$ 14,565</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 1,538,843</u>	 <u>\$ 116,413</u>	 <u>\$ 4,554</u>	 <u>\$ 14,565</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Federal D.E.A./ Sheriff Fund 4912	Sheriff D.E.A. Fund 4913	Prosecutor D.E.A. Fund 4914	Federal D.E.A./ Prosecutor Fund 4915
Cash and cash equivalents	\$ 16,385	\$ 1,975	\$ 2,907	\$ 4,827
Investments	48,326	5,823	8,575	14,240
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
Total assets	\$ 64,711	\$ 7,798	\$ 11,482	\$ 19,067
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	448
Accrued payroll	-	-	-	-
Total liabilities	\$ -	\$ -	\$ -	\$ 448
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
Total deferred inflows of resources	\$ -	\$ -	\$ -	\$ -
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	64,711	7,798	11,482	18,619
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	\$ 64,711	\$ 7,798	\$ 11,482	\$ 18,619
Total liabilities, deferred inflows of resources, and fund balances	\$ 64,711	\$ 7,798	\$ 11,482	\$ 19,067

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Healthwin 4916	Recorder's Escrow Fund 4917	Public Defender's Fees 4919	Co. Emergency Command Center Control 4920
Cash and cash equivalents	\$ 219,032	\$ 31,895	\$ 56,159	\$ 3,295
Investments	646,020	94,076	165,637	9,717
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	2,721	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
 Total assets	 <u>\$ 865,052</u>	 <u>\$ 125,971</u>	 <u>\$ 224,517</u>	 <u>\$ 13,012</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	245	-
Accrued payroll	-	-	-	-
 Total liabilities	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 245</u>	 <u>\$ -</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
 Total deferred inflows of resources	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	125,971	224,272	13,012
Committed	-	-	-	-
Assigned	865,052	-	-	-
Unassigned	-	-	-	-
 Total fund balances	 <u>\$ 865,052</u>	 <u>\$ 125,971</u>	 <u>\$ 224,272</u>	 <u>\$ 13,012</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 865,052</u>	 <u>\$ 125,971</u>	 <u>\$ 224,517</u>	 <u>\$ 13,012</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Misc. State Monies Trust Fund 4924	Adult Probation Admin Fee 4925	Dispatch Operating 4930	Coroner Non- Reverting Fund 4934
Cash and cash equivalents	\$ 281	\$ 21,753	\$ 392,581	\$ 1,975
Investments	831	64,158	1,157,888	5,825
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	23,839	-
Assets held for resale	-	-	-	-
Total assets	<u>\$ 1,112</u>	<u>\$ 85,911</u>	<u>\$ 1,574,308</u>	<u>\$ 7,800</u>
<u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	57,595	-
Accrued payroll	-	-	115,433	-
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 173,028</u>	<u>\$ -</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	1,112	85,911	1,401,280	7,800
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>\$ 1,112</u>	<u>\$ 85,911</u>	<u>\$ 1,401,280</u>	<u>\$ 7,800</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,112</u>	<u>\$ 85,911</u>	<u>\$ 1,574,308</u>	<u>\$ 7,800</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Prosecutor Investigator Interlocal 4935	Local Ordinance Violations 4936	County-Wide Lead Initiative 4940	User Fees - Prosecutor 7398
Cash and cash equivalents	\$ 25,329	\$ 116,893	\$ 98,194	\$ 157,916
Investments	74,704	344,768	289,618	465,761
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	4,575	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 100,033</u>	<u>\$ 466,236</u>	<u>\$ 387,812</u>	<u>\$ 623,677</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-
Accrued payroll	5,942	-	-	388
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>\$ 5,942</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 388</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	466,236	-	623,289
Committed	94,091	-	387,812	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>\$ 94,091</u>	<u>\$ 466,236</u>	<u>\$ 387,812</u>	<u>\$ 623,289</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 100,033</u>	<u>\$ 466,236</u>	<u>\$ 387,812</u>	<u>\$ 623,677</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	User Fees - Law Enforcement 7399	Prosecutor P.C.A. 8099	Federal Grant Fund 8100	S.T.O.P. Violence Against Women 8106
Cash and cash equivalents	\$ 122,333	\$ 9,812	\$ 1,107	\$ -
Investments	360,812	28,936	3,265	-
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	12,196	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
 Total assets	 <u>\$ 483,145</u>	 <u>\$ 50,944</u>	 <u>\$ 4,372</u>	 <u>\$ -</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ 139,828
Accounts payable	-	3,861	-	-
Accrued payroll	-	2,001	-	5,012
 Total liabilities	 <u>\$ -</u>	 <u>\$ 5,862</u>	 <u>\$ -</u>	 <u>\$ 144,840</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
 Total deferred inflows of resources	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	483,145	45,082	4,372	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	(144,840)
 Total fund balances	 <u>\$ 483,145</u>	 <u>\$ 45,082</u>	 <u>\$ 4,372</u>	 <u>\$ (144,840)</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 483,145</u>	 <u>\$ 50,944</u>	 <u>\$ 4,372</u>	 <u>\$ -</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Medical Reserve Corps/Health 8110	Health Bioterrorism Grant 8113	Protective Order Project/SJC 8116	Victims of Crime Act - Assist 8117
Cash and cash equivalents	\$ -	\$ 2	\$ -	\$ 9,379
Investments	-	7	-	27,662
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	-	4,709
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
Total assets	\$ -	\$ 9	\$ -	\$ 41,750
<u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	9	-	-
Accrued payroll	-	-	-	2,453
Total liabilities	\$ -	\$ 9	\$ -	\$ 2,453
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
Total deferred inflows of resources	\$ -	\$ -	\$ -	\$ -
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	39,297
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	\$ -	\$ -	\$ -	\$ 39,297
Total liabilities, deferred inflows of resources, and fund balances	\$ -	\$ 9	\$ -	\$ 41,750

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Hazardous Mat. Eng., Prepar. Trng. 8121	Juvenile Accountability Block 8125	Health Ebola Grant 8126	F.I.M.R. Program/SJC Health 8129
Cash and cash equivalents	\$ -	\$ -	\$ 5,152	\$ 6,012
Investments	-	-	15,195	17,730
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,347</u>	<u>\$ 23,742</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	73	41
Accrued payroll	-	-	-	944
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73</u>	<u>\$ 985</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	20,274	22,757
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,274</u>	<u>\$ 22,757</u>
 Total liabilities, deferred inflows of resources, and fund balances				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,347</u>	<u>\$ 23,742</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Health Immunization CoAg Grant 8131	V.O.C.A.- One Time Grant 8132	Cyber Crimes Against Children 8133	Health P.H.E.P.C.A. Grant 8134
Cash and cash equivalents	\$ -	\$ -	\$ 296	\$ 711
Investments	-	-	874	2,098
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	5,035	-	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
Total assets	\$ 5,035	\$ -	\$ 1,170	\$ 2,809
<u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ 5,034	\$ -	\$ -	\$ -
Accounts payable	104	-	-	-
Accrued payroll	1,294	-	-	-
Total liabilities	\$ 6,432	\$ -	\$ -	\$ -
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
Total deferred inflows of resources	\$ -	\$ -	\$ -	\$ -
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	1,170	2,809
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	(1,397)	-	-	-
Total fund balances	\$ (1,397)	\$ -	\$ 1,170	\$ 2,809
Total liabilities, deferred inflows of resources, and fund balances	\$ 5,035	\$ -	\$ 1,170	\$ 2,809

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Public Defender Case Manager 8136	Justice Assistance Grant - JAG 8137	Federal Grants Public Works 8138	2018 Election Security Grant 8139
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Investments	-	3	-	-
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	694,201	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 694,201</u>	<u>\$ -</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ 1,257,364	\$ -
Accounts payable	-	-	338,144	-
Accrued payroll	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,595,508</u>	<u>\$ -</u>
 Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	3	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	(901,307)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ (901,307)</u>	<u>\$ -</u>
 Total liabilities, deferred inflows of resources, and fund balances				
	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 694,201</u>	<u>\$ -</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Health Overdose Response 8140	Health Lead Free by 3 8141	SHSP SJC Collaborative Radio 8142	Rapid Deployment Kit Dep. 8143
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ 21,379	\$ 9,565	\$ -	\$ 30,368
Accounts payable	-	-	26,359	-
Accrued payroll	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>\$ 21,379</u>	<u>\$ 9,565</u>	<u>\$ 26,359</u>	<u>\$ 30,368</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	(21,379)	(9,565)	(26,359)	(30,368)
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>\$ (21,379)</u>	<u>\$ (9,565)</u>	<u>\$ (26,359)</u>	<u>\$ (30,368)</u>
 Total liabilities, deferred inflows of resources, and fund balances				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	93.563 Title IV- D Incentive 8895	Title IV-D Pros. Incentive 8897	Title IV-D Clerk Incentive 8899	Local Health Services Grant 9101
Cash and cash equivalents	\$ 79,540	\$ 61,630	\$ 350,087	\$ 25,419
Investments	234,601	181,771	1,032,560	74,972
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	27,636	41,579	27,636	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 341,777</u>	<u>\$ 284,980</u>	<u>\$ 1,410,283</u>	<u>\$ 100,391</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	1,142	-	-	84
Accrued payroll	2,825	1,834	1,035	1,152
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>\$ 3,967</u>	<u>\$ 1,834</u>	<u>\$ 1,035</u>	<u>\$ 1,236</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	337,810	283,146	1,409,248	99,155
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>\$ 337,810</u>	<u>\$ 283,146</u>	<u>\$ 1,409,248</u>	<u>\$ 99,155</u>
 Total liabilities, deferred inflows of resources, and fund balances				
	<u>\$ 341,777</u>	<u>\$ 284,980</u>	<u>\$ 1,410,283</u>	<u>\$ 100,391</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Drug Free Comm. Council Grant 9102	2012 Problem Solving Grant 9104	Data Share Initiative Grant 9107	Adult Protective Services Grant 9108
Cash and cash equivalents	\$ 4,733	\$ 3,098	\$ 8	\$ -
Investments	13,961	9,141	22	-
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	-	30,602
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
	<u>18,694</u>	<u>12,239</u>	<u>30</u>	<u>30,602</u>
Total assets	\$ 18,694	\$ 12,239	\$ 30	\$ 30,602
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ 94,494
Accounts payable	805	49	-	539
Accrued payroll	-	-	-	9,743
	<u>805</u>	<u>49</u>	<u>-</u>	<u>104,776</u>
Total liabilities	\$ 805	\$ 49	\$ -	\$ 104,776
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	\$ -	\$ -	\$ -	\$ -
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	17,889	12,190	30	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	(74,174)
	<u>17,889</u>	<u>12,190</u>	<u>30</u>	<u>(74,174)</u>
Total fund balances	\$ 17,889	\$ 12,190	\$ 30	\$ (74,174)
Total liabilities, deferred inflows of resources, and fund balances	\$ 18,694	\$ 12,239	\$ 30	\$ 30,602

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Health Trust Fund 9111	Juvenile Detention Alternative 9112	Community Based Corrections 9114	Community Transition Program 9115
Cash and cash equivalents	\$ 29,801	\$ 5,210	\$ -	\$ -
Investments	87,902	15,362	-	-
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	3,408	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 117,703</u>	<u>\$ 23,980</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	5,030	-	-
Accrued payroll	1,328	74	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>\$ 1,328</u>	<u>\$ 5,104</u>	<u>\$ -</u>	<u>\$ -</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	116,375	18,876	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>\$ 116,375</u>	<u>\$ 18,876</u>	<u>\$ -</u>	<u>\$ -</u>
 Total liabilities, deferred inflows of resources, and fund balances				
	<u>\$ 117,703</u>	<u>\$ 23,980</u>	<u>\$ -</u>	<u>\$ -</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Court Interpreter Grant 9117	Polling Place ADA Compliance 9118	D.A.R.E 9122	S.U.D.S 9123
Cash and cash equivalents	\$ -	\$ 51	\$ 12,548	\$ 506
Investments	-	149	37,012	1,494
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	2,540	-	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
Total assets	\$ 2,540	\$ 200	\$ 49,560	\$ 2,000
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ 2,540	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-
Accrued payroll	-	-	-	-
Total liabilities	\$ 2,540	\$ -	\$ -	\$ -
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
Total deferred inflows of resources	\$ -	\$ -	\$ -	\$ -
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	200	49,560	2,000
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	\$ -	\$ 200	\$ 49,560	\$ 2,000
Total liabilities, deferred inflows of resources, and fund balances	\$ 2,540	\$ 200	\$ 49,560	\$ 2,000

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Real Services Grant 9124	Community Based Correction- Ducomb 9125	Comm. Transition Program - Ducomb 9126	Project Income- CBC/Ducomb 9127
Cash and cash equivalents	\$ -	\$ 426	\$ 13,574	\$ 42,436
Investments	-	1,256	40,039	125,158
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
Total assets	\$ -	\$ 1,682	\$ 53,613	\$ 167,594
<u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	36,153	-	21,197
Accrued payroll	-	37,472	1,963	19,636
Total liabilities	\$ -	\$ 73,625	\$ 1,963	\$ 40,833
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
Total deferred inflows of resources	\$ -	\$ -	\$ -	\$ -
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	51,650	126,761
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	(71,943)	-	-
Total fund balances	\$ -	\$ (71,943)	\$ 51,650	\$ 126,761
Total liabilities, deferred inflows of resources, and fund balances	\$ -	\$ 1,682	\$ 53,613	\$ 167,594

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	JJC- DOC Grant (CBC) 9129	JJC- Project Income (CTP) 9130	Com. Correction Adult Services 9131	CASA Capacity Building Grant 9133
Cash and cash equivalents	\$ 26,831	\$ 4,439	\$ -	\$ 5,796
Investments	79,138	13,092	-	17,094
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
Total assets	\$ 105,969	\$ 17,531	\$ -	\$ 22,890
<u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	3,414	346	-	-
Accrued payroll	3,574	226	-	2,565
Total liabilities	\$ 6,988	\$ 572	\$ -	\$ 2,565
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
Total deferred inflows of resources	\$ -	\$ -	\$ -	\$ -
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	98,981	16,959	-	20,325
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	\$ 98,981	\$ 16,959	\$ -	\$ 20,325
Total liabilities, deferred inflows of resources, and fund balances	\$ 105,969	\$ 17,531	\$ -	\$ 22,890

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Cooking Healthy Program 9134	Big Box Appeals Fund 9135	Drug Prosecution Fund 9136	Veterans Court Grant 9137
Cash and cash equivalents	\$ 33	\$ 18,616	\$ -	\$ 519
Investments	101	54,904	-	1,529
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 134</u>	<u>\$ 73,520</u>	<u>\$ -</u>	<u>\$ 2,048</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-
Accrued payroll	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	134	73,520	-	2,048
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>\$ 134</u>	<u>\$ 73,520</u>	<u>\$ -</u>	<u>\$ 2,048</u>
 Total liabilities, deferred inflows of resources, and fund balances				
	<u>\$ 134</u>	<u>\$ 73,520</u>	<u>\$ -</u>	<u>\$ 2,048</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Adult IDOC 1006 Add/Ducomb 9138	Prosecutor/ IDOC Pretrial FY17 9139	IDOC- CRRP FY17 9140	Adult Prob./ IDOC- Pretrial FY17 9141
Cash and cash equivalents	\$ 97	\$ 2,653	\$ 3,108	\$ 12,267
Investments	285	7,822	9,166	36,176
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
 Total assets	 <u>\$ 382</u>	 <u>\$ 10,475</u>	 <u>\$ 12,274</u>	 <u>\$ 48,443</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	450	185	-	-
Accrued payroll	-	2,601	-	2,313
 Total liabilities	 <u>\$ 450</u>	 <u>\$ 2,786</u>	 <u>\$ -</u>	 <u>\$ 2,313</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
 Total deferred inflows of resources	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	7,689	12,274	46,130
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	(68)	-	-	-
 Total fund balances	 <u>\$ (68)</u>	 <u>\$ 7,689</u>	 <u>\$ 12,274</u>	 <u>\$ 46,130</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 382</u>	 <u>\$ 10,475</u>	 <u>\$ 12,274</u>	 <u>\$ 48,443</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Pros. Drug Investigation Unit 9142	Pretrial Services- Adult Probation 9143	Elect. Medical Records/ Nurses 9144	2017 Foundation Grant - EMA 9145
Cash and cash equivalents	\$ -	\$ 36,289	\$ -	\$ -
Investments	-	107,032	-	-
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ -</u>	<u>\$ 143,321</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	4,167	-	-
Accrued payroll	-	2,870	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>\$ -</u>	<u>\$ 7,037</u>	<u>\$ -</u>	<u>\$ -</u>
 Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	136,284	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>\$ -</u>	<u>\$ 136,284</u>	<u>\$ -</u>	<u>\$ -</u>
 Total liabilities, deferred inflows of resources, and fund balances				
	<u>\$ -</u>	<u>\$ 143,321</u>	<u>\$ -</u>	<u>\$ -</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Multi Hazard Mitigation Plan 9146	2018 Family Court Project/ JJC 9147	Discretionary Grant/JJC 9148	IDOC- Jail Treatment Services 9149
Cash and cash equivalents	\$ -	\$ 506	\$ 1,413	\$ -
Investments	-	1,490	4,167	-
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
Total assets	\$ -	\$ 1,996	\$ 5,580	\$ -
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	150	-
Accrued payroll	-	-	-	-
Total liabilities	\$ -	\$ -	\$ 150	\$ -
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
Total deferred inflows of resources	\$ -	\$ -	\$ -	\$ -
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	1,996	5,430	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	\$ -	\$ 1,996	\$ 5,430	\$ -
Total liabilities, deferred inflows of resources, and fund balances	\$ -	\$ 1,996	\$ 5,580	\$ -

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	EMA All Hazards Radio 9150	EMA Fatality Management 9151	EMA Outdoor Warn System 9152	State Jury System Grant 9153
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-
Accrued payroll	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Unavailable revenue-income taxes	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Total liabilities, deferred inflows of resources, and fund balances				
	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	CASA Triage Tool Pilot 9154	NIPSCO PSAP Training Grant 9155	Justice Addictions Resp 9156	Total
Cash and cash equivalents	\$ 8,759	\$ 932	\$ 15,192	\$ 7,299,205
Investments	25,834	2,748	44,808	21,450,490
Receivables (net of allowances):				
Taxes	-	-	-	1,828,979
Accounts	-	-	-	1,116,780
Due from Agency funds	-	-	-	126,039
Due from other funds	-	-	-	120,800
Assets held for resale	-	-	-	1,900,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 34,593</u>	<u>\$ 3,680</u>	<u>\$ 60,000</u>	<u>\$ 33,842,293</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ 1,560,572
Accounts payable	-	-	-	827,877
Accrued payroll	1,282	-	-	434,955
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>\$ 1,282</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,823,404</u>
 Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ 43,060
Unavailable revenue-license excise tax	-	-	-	112,100
Unavailable revenue-income taxes	-	-	-	1,673,819
	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,828,979</u>
 Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ 1,900,000
Restricted	33,311	3,680	60,000	27,224,355
Committed	-	-	-	481,903
Assigned	-	-	-	865,052
Unassigned	-	-	-	(1,281,400)
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>\$ 33,311</u>	<u>\$ 3,680</u>	<u>\$ 60,000</u>	<u>\$ 29,189,910</u>
 Total liabilities, deferred inflows of resources, and fund balances				
	<u>\$ 34,593</u>	<u>\$ 3,680</u>	<u>\$ 60,000</u>	<u>\$ 33,842,293</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	JCC Probation User Fees 0007	Adult Probation User Fees 0014	Adult Probation Adm. Fees 0015	Accident Reports Sheriff 1101
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	-	-	-	28,199
Charges for services	77,890	92,554	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	-	27,672	6,657
Total revenues	77,890	92,554	27,672	34,856
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	76,816	93,246	27,502	3,798
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	76,816	93,246	27,502	3,798
Excess (deficiency) of revenues over (under) expenditures	1,074	(692)	170	31,058
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	1,074	(692)	170	31,058
Fund Balances - Beginning of year	15,319	6,696	2,347	130,727
Fund Balances - End of year	\$ 16,393	\$ 6,004	\$ 2,517	\$ 161,785

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Public Housing Authority 1103	Clerk's Record Perpetuation 1119	Animal License Fee (Dog Tax) 1129	County Disclosure Fees 1131
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	-	563	-	-
Charges for services	-	195,405	-	31,495
Fines and forfeitures	-	-	-	-
Other revenue	-	-	-	10
	<u>-</u>	<u>195,968</u>	<u>-</u>	<u>31,505</u>
Total revenues	<u>-</u>	<u>195,968</u>	<u>-</u>	<u>31,505</u>
Expenditures:				
Current:				
General government	-	128,973	-	28,463
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>-</u>	<u>128,973</u>	<u>-</u>	<u>28,463</u>
Total expenditures	<u>-</u>	<u>128,973</u>	<u>-</u>	<u>28,463</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>66,995</u>	<u>-</u>	<u>3,042</u>
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(45,000)	-	-
	<u>-</u>	<u>(45,000)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(45,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>21,995</u>	<u>-</u>	<u>3,042</u>
Fund Balances - Beginning of year	<u>28,180</u>	<u>540,673</u>	<u>35,366</u>	<u>143,111</u>
Fund Balances - End of year	<u>\$ 28,180</u>	<u>\$ 562,668</u>	<u>\$ 35,366</u>	<u>\$ 146,153</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Drug Free Community 1148	Local Emergency Planning 1152	Enhanced Access Fee/IT 1154	Remote Enhanced Access Laredo 1155
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	-	11,869	-	-
Charges for services	53,901	-	14,800	104,611
Fines and forfeitures	-	-	-	-
Other revenue	-	2,850	-	-
	<u>53,901</u>	<u>14,719</u>	<u>14,800</u>	<u>104,611</u>
Total revenues	<u>53,901</u>	<u>14,719</u>	<u>14,800</u>	<u>104,611</u>
Expenditures:				
Current:				
General government	-	-	39,999	-
Public safety	58,869	5,410	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>58,869</u>	<u>5,410</u>	<u>39,999</u>	<u>-</u>
Total expenditures	<u>58,869</u>	<u>5,410</u>	<u>39,999</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,968)</u>	<u>9,309</u>	<u>(25,199)</u>	<u>104,611</u>
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(4,968)</u>	<u>9,309</u>	<u>(25,199)</u>	<u>104,611</u>
Fund Balances - Beginning of year	<u>63,907</u>	<u>21,549</u>	<u>31,678</u>	<u>451,085</u>
Fund Balances - End of year	<u>\$ 58,939</u>	<u>\$ 30,858</u>	<u>\$ 6,479</u>	<u>\$ 555,696</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Firearms Training & Police Education 1156	County Health 1159	Identification Security Protection 1160	Excess Levy Fund 1167
Revenue:				
Taxes	\$ -	\$ 1,458,531	\$ -	\$ -
Intergovernmental receipts	-	136,564	-	-
Charges for services	57,604	1,572,162	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	19,624	35,046	2,838
Total revenues	57,604	3,186,881	35,046	2,838
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	70,693	-	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	3,480,220	-	-
Culture and recreation	-	-	-	-
Total expenditures	70,693	3,480,220	-	-
Excess (deficiency) of revenues over (under) expenditures	(13,089)	(293,339)	35,046	2,838
Other financing sources (uses):				
Lease proceeds	-	267,486	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	267,486	-	-
Net change in fund balance	(13,089)	(25,853)	35,046	2,838
Fund Balances - Beginning of year	221,208	1,995,527	103,461	81,788
Fund Balances - End of year	\$ 208,119	\$ 1,969,674	\$ 138,507	\$ 84,626

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	LIT - Public Safety - County Share 1170	County Misdemeanant Fund 1175	Omitted Property Audits 1177	Park Nonreverting Operating 1179
Revenue:				
Taxes	\$ 6,322,171	\$ -	\$ 277,640	\$ -
Intergovernmental receipts	-	177,919	-	-
Charges for services	83,805	-	-	277,588
Fines and forfeitures	-	-	-	-
Other revenue	-	-	-	766
	<u>6,405,976</u>	<u>177,919</u>	<u>277,640</u>	<u>278,354</u>
Total revenues				
Expenditures:				
Current:				
General government	-	-	175,295	-
Public safety	5,733,613	219,110	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	260,220
	<u>5,733,613</u>	<u>219,110</u>	<u>175,295</u>	<u>260,220</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>672,363</u>	<u>(41,191)</u>	<u>102,345</u>	<u>18,134</u>
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balance	<u>672,363</u>	<u>(41,191)</u>	<u>102,345</u>	<u>18,134</u>
Fund Balances - Beginning of year	<u>140,531</u>	<u>164,320</u>	<u>97,720</u>	<u>532,786</u>
Fund Balances - End of year	<u>\$ 812,894</u>	<u>\$ 123,129</u>	<u>\$ 200,065</u>	<u>\$ 550,920</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Plat Book Maintenance 1181	Cumulative Reassessment (2017) 1188	Recorder Perpetuation 1189	Surveyor's Corner 1202
Revenue:				
Taxes	\$ -	\$ 1,025,903	\$ -	\$ -
Intergovernmental receipts	-	6,002	-	-
Charges for services	90,280	90,020	497,886	173,210
Fines and forfeitures	-	-	-	-
Other revenue	-	43,737	-	-
Total revenues	90,280	1,165,662	497,886	173,210
Expenditures:				
Current:				
General government	66,217	1,351,831	312,982	167,689
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	66,217	1,351,831	312,982	167,689
Excess (deficiency) of revenues over (under) expenditures	24,063	(186,169)	184,904	5,521
Other financing sources (uses):				
Lease proceeds	-	10,776	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	10,776	-	-
Net change in fund balance	24,063	(175,393)	184,904	5,521
Fund Balances - Beginning of year	251,634	1,757,951	1,303,085	156,489
Fund Balances - End of year	\$ 275,697	\$ 1,582,558	\$ 1,487,989	\$ 162,010

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Vehicle Inspection 1208	GAL/CASA Program 1213	Ineligible Deductions 1216	County Elected Officials Training 1217
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	-	203,778	-	-
Charges for services	-	-	-	35,046
Fines and forfeitures	-	-	-	-
Other revenue	2,990	-	42,862	-
	<u>2,990</u>	<u>-</u>	<u>42,862</u>	<u>-</u>
Total revenues	<u>2,990</u>	<u>203,778</u>	<u>42,862</u>	<u>35,046</u>
Expenditures:				
Current:				
General government	-	181,534	42,544	5,171
Public safety	4,452	-	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>4,452</u>	<u>181,534</u>	<u>42,544</u>	<u>5,171</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,462)</u>	<u>22,244</u>	<u>318</u>	<u>29,875</u>
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(1,462)</u>	<u>22,244</u>	<u>318</u>	<u>29,875</u>
Fund Balances - Beginning of year	<u>11,003</u>	<u>311,596</u>	<u>66,406</u>	<u>142,105</u>
Fund Balances - End of year	<u>\$ 9,541</u>	<u>\$ 333,840</u>	<u>\$ 66,724</u>	<u>\$ 171,980</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Park and Recreation 1219	Statewide 911 1222	Ineligible Deduction - 7/1/13 1300	Adult Probation Fees 2000
Revenue:				
Taxes	\$ 1,800,330	\$ -	\$ -	\$ -
Intergovernmental receipts	168,571	2,268,739	-	-
Charges for services	-	73,885	-	92,567
Fines and forfeitures	-	-	-	-
Other revenue	-	14,175	-	-
Total revenues	1,968,901	2,356,799	-	92,567
Expenditures:				
Current:				
General government	-	-	291,864	-
Public safety	-	1,514,215	-	187,298
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	1,918,012	-	-	-
Total expenditures	1,918,012	1,514,215	291,864	187,298
Excess (deficiency) of revenues over (under) expenditures	50,889	842,584	(291,864)	(94,731)
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	50,889	842,584	(291,864)	(94,731)
Fund Balances - Beginning of year	556,435	2,542,650	546,760	207,852
Fund Balances - End of year	\$ 607,324	\$ 3,385,234	\$ 254,896	\$ 113,121

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Juvenile Probation Fees 2050	Problem Solving Court Fee/CSAP 2501	Alcohol & Drug Service Program 2502	Veteran's Court Fees/CSAP 2503
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	-	-	-	-
Charges for services	45,262	20,980	39,307	3,445
Fines and forfeitures	-	-	-	-
Other revenue	-	18	-	-
Total revenues	45,262	20,998	39,307	3,445
Expenditures:				
Current:				
General government	-	3,636	142,567	-
Public safety	1,123	-	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	1,123	3,636	142,567	-
Excess (deficiency) of revenues over (under) expenditures	44,139	17,362	(103,260)	3,445
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	44,139	17,362	(103,260)	3,445
Fund Balances - Beginning of year	109,165	39,539	324,075	6,000
Fund Balances - End of year	\$ 153,304	\$ 56,901	\$ 220,815	\$ 9,445

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Clerks Investments 2801	Portage Manor 4019	Park & Rec Gift & Grant 4100	County Special Gifts/Misc 4101
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	-	-	-	-
Charges for services	-	2,550,833	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	53,764	117,154	-
	<u>-</u>	<u>2,604,597</u>	<u>117,154</u>	<u>-</u>
Total revenues	<u>-</u>	<u>2,604,597</u>	<u>117,154</u>	<u>-</u>
Expenditures:				
Current:				
General government	1,545,000	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	2,610,589	-	-
Culture and recreation	-	-	105,357	-
	<u>-</u>	<u>-</u>	<u>105,357</u>	<u>-</u>
Total expenditures	<u>1,545,000</u>	<u>2,610,589</u>	<u>105,357</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,545,000)</u>	<u>(5,992)</u>	<u>11,797</u>	<u>-</u>
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(1,545,000)</u>	<u>(5,992)</u>	<u>11,797</u>	<u>-</u>
Fund Balances - Beginning of year	<u>1,545,000</u>	<u>1,828,037</u>	<u>73,995</u>	<u>4,479</u>
Fund Balances - End of year	<u>\$ -</u>	<u>\$ 1,822,045</u>	<u>\$ 85,792</u>	<u>\$ 4,479</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Gifts - Sheriff 4104	Special Gifts - Prosecutor 4106	Portage Manor Gifts/Donations 4109	Gifts/Donations - Veteran's 4110
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	3,029	-	40,346	-
	<u>3,029</u>	<u>-</u>	<u>40,346</u>	<u>-</u>
Total revenues	<u>3,029</u>	<u>-</u>	<u>40,346</u>	<u>-</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	3,813	-	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	6,721	-
Culture and recreation	-	-	-	-
	<u>3,813</u>	<u>-</u>	<u>6,721</u>	<u>-</u>
Total expenditures	<u>3,813</u>	<u>-</u>	<u>6,721</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(784)</u>	<u>-</u>	<u>33,625</u>	<u>-</u>
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(784)</u>	<u>-</u>	<u>33,625</u>	<u>-</u>
Fund Balances - Beginning of year	<u>17,392</u>	<u>25</u>	<u>4,402</u>	<u>965</u>
Fund Balances - End of year	<u>\$ 16,608</u>	<u>\$ 25</u>	<u>\$ 38,027</u>	<u>\$ 965</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Gifts - Pros. H.E.R.O 4111	Gifts/Donations - Bicentennial 4112	AM General Allocation Area 4401	County Poor Relief Bond 4604
Revenue:				
Taxes	\$ -	\$ -	\$ 898,946	\$ -
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	38,000	-	-	-
Total revenues	38,000	-	898,946	-
Expenditures:				
Current:				
General government	4,629	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Economic development	-	-	153,028	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	4,629	-	153,028	-
Excess (deficiency) of revenues over (under) expenditures	33,371	-	745,918	-
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(2,563)	-	-
Total other financing sources (uses)	-	(2,563)	-	-
Net change in fund balance	33,371	(2,563)	745,918	-
Fund Balances - Beginning of year	14,235	2,563	3,067,813	198,165
Fund Balances - End of year	\$ 47,606	\$ -	\$ 3,813,731	\$ 198,165

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	D.R.C.B. Fee 4900	Alternate Dispute Resolution 4901	Cont. Education Fund/Sheriff 4903	Portage Manor Farm Operation 4906
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	-	-	-	-
Charges for services	7,706	19,613	-	7,750
Fines and forfeitures	-	-	-	-
Other revenue	-	-	21,245	500
	<u>7,706</u>	<u>19,613</u>	<u>21,245</u>	<u>8,250</u>
Total revenues	<u>7,706</u>	<u>19,613</u>	<u>21,245</u>	<u>8,250</u>
Expenditures:				
Current:				
General government	2,922	9,761	-	-
Public safety	-	-	29,748	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	12,606
Culture and recreation	-	-	-	-
	<u>2,922</u>	<u>9,761</u>	<u>29,748</u>	<u>12,606</u>
Total expenditures	<u>2,922</u>	<u>9,761</u>	<u>29,748</u>	<u>12,606</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,784</u>	<u>9,852</u>	<u>(8,503)</u>	<u>(4,356)</u>
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>4,784</u>	<u>9,852</u>	<u>(8,503)</u>	<u>(4,356)</u>
Fund Balances - Beginning of year	<u>25,530</u>	<u>26,422</u>	<u>42,243</u>	<u>22,238</u>
Fund Balances - End of year	<u>\$ 30,314</u>	<u>\$ 36,274</u>	<u>\$ 33,740</u>	<u>\$ 17,882</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	County Owned Tax Sale 4908	Drug Testing Fees/JC 4909	Adult Drug Testing Fees 4910	Community Development 4911
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	-	-	-	-
Charges for services	23,357	18,755	-	-
Fines and forfeitures	-	-	-	-
Other revenue	11	-	-	-
Total revenues	23,368	18,755	-	-
Expenditures:				
Current:				
General government	427,505	30,465	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	427,505	30,465	-	-
Excess (deficiency) of revenues over (under) expenditures	(404,137)	(11,710)	-	-
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(404,137)	(11,710)	-	-
Fund Balances - Beginning of year	1,942,980	128,046	4,554	14,565
Fund Balances - End of year	\$ 1,538,843	\$ 116,336	\$ 4,554	\$ 14,565

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Federal D.E.A./ Sheriff Fund 4912	Sheriff D.E.A. Fund 4913	Prosecutor D.E.A. Fund 4914	Federal D.E.A./ Prosecutor Fund 4915
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	6,190	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	20,807
Other revenue	-	-	-	-
Total revenues	<u>6,190</u>	<u>-</u>	<u>-</u>	<u>20,807</u>
Expenditures:				
Current:				
General government	-	-	-	20,905
Public safety	18,320	1,273	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	<u>18,320</u>	<u>1,273</u>	<u>-</u>	<u>20,905</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,130)</u>	<u>(1,273)</u>	<u>-</u>	<u>(98)</u>
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(12,130)</u>	<u>(1,273)</u>	<u>-</u>	<u>(98)</u>
Fund Balances - Beginning of year	<u>76,841</u>	<u>9,071</u>	<u>11,482</u>	<u>18,717</u>
Fund Balances - End of year	<u>\$ 64,711</u>	<u>\$ 7,798</u>	<u>\$ 11,482</u>	<u>\$ 18,619</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Healthwin 4916	Recorder's Escrow Fund 4917	Public Defender's Fees 4919	Co. Emergency Command Center Control 4920
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	-	-	-	-
Charges for services	-	1,369,412	32,211	-
Fines and forfeitures	-	-	-	-
Other revenue	107,017	-	-	-
	<u>107,017</u>	<u>1,369,412</u>	<u>32,211</u>	<u>-</u>
Total revenues	<u>107,017</u>	<u>1,369,412</u>	<u>32,211</u>	<u>-</u>
Expenditures:				
Current:				
General government	17,600	1,345,325	35,864	-
Public safety	-	-	-	39,683
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>17,600</u>	<u>1,345,325</u>	<u>35,864</u>	<u>39,683</u>
Total expenditures	<u>17,600</u>	<u>1,345,325</u>	<u>35,864</u>	<u>39,683</u>
Excess (deficiency) of revenues over (under) expenditures	<u>89,417</u>	<u>24,087</u>	<u>(3,653)</u>	<u>(39,683)</u>
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>89,417</u>	<u>24,087</u>	<u>(3,653)</u>	<u>(39,683)</u>
Fund Balances - Beginning of year	<u>775,635</u>	<u>101,884</u>	<u>227,925</u>	<u>52,695</u>
Fund Balances - End of year	<u>\$ 865,052</u>	<u>\$ 125,971</u>	<u>\$ 224,272</u>	<u>\$ 13,012</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Misc. State Monies Trust Fund 4924	Adult Probation Admin Fee 4925	Dispatch Operating 4930	Coroner Non- Reverting Fund 4934
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	-	-	-	-
Charges for services	-	25,901	8,055,568	5,000
Fines and forfeitures	-	-	-	-
Other revenue	-	-	45,493	-
	<u>-</u>	<u>25,901</u>	<u>8,101,061</u>	<u>5,000</u>
Total revenues	<u>-</u>	<u>25,901</u>	<u>8,101,061</u>	<u>5,000</u>
Expenditures:				
Current:				
General government	-	64,177	-	-
Public safety	-	-	7,923,662	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>64,177</u>	<u>7,923,662</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(38,276)</u>	<u>177,399</u>	<u>5,000</u>
Other financing sources (uses):				
Lease proceeds	-	-	157,752	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>157,752</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>157,752</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>(38,276)</u>	<u>335,151</u>	<u>5,000</u>
Fund Balances - Beginning of year	<u>1,112</u>	<u>124,187</u>	<u>1,066,129</u>	<u>2,800</u>
Fund Balances - End of year	<u>\$ 1,112</u>	<u>\$ 85,911</u>	<u>\$ 1,401,280</u>	<u>\$ 7,800</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Prosecutor Investigator Interlocal 4935	Local Ordinance Violations 4936	County-Wide Lead Initiative 4940	User Fees - Prosecutor 7398
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	277,089	-	-	-
Charges for services	-	-	-	196,711
Fines and forfeitures	-	61,816	-	-
Other revenue	-	-	500	-
Total revenues	277,089	61,816	500	196,711
Expenditures:				
Current:				
General government	284,412	-	-	27,437
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	6,663	-
Culture and recreation	-	-	-	-
Total expenditures	284,412	-	6,663	27,437
Excess (deficiency) of revenues over (under) expenditures	(7,323)	61,816	(6,163)	169,274
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	200,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	200,000	-
Net change in fund balance	(7,323)	61,816	193,837	169,274
Fund Balances - Beginning of year	101,414	404,420	193,975	454,015
Fund Balances - End of year	\$ 94,091	\$ 466,236	\$ 387,812	\$ 623,289

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	User Fees - Law Enforcement 7399	Prosecutor P.C.A. 8099	Federal Grant Fund 8100	S.T.O.P. Violence Against Women 8106
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	-	68,270	-	168,599
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	-	-	-
Total revenues	-	68,270	-	168,599
Expenditures:				
Current:				
General government	-	86,689	-	188,048
Public safety	14,848	-	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	14,848	86,689	-	188,048
Excess (deficiency) of revenues over (under) expenditures	(14,848)	(18,419)	-	(19,449)
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(14,848)	(18,419)	-	(19,449)
Fund Balances - Beginning of year	497,993	63,501	4,372	(125,391)
Fund Balances - End of year	\$ 483,145	\$ 45,082	\$ 4,372	\$ (144,840)

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Medical Reserve Corps/Health 8110	Health Bioterrorism Grant 8113	Protective Order Project/SJC 8116	Victims of Crime Act - Assist 8117
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	-	-	-	96,669
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	141	-	1,334	-
	<u>141</u>	<u>-</u>	<u>1,334</u>	<u>96,669</u>
Total revenues	<u>141</u>	<u>-</u>	<u>1,334</u>	<u>96,669</u>
Expenditures:				
Current:				
General government	-	-	-	91,450
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	3,758	9	-	-
Culture and recreation	-	-	-	-
	<u>3,758</u>	<u>9</u>	<u>-</u>	<u>91,450</u>
Total expenditures	<u>3,758</u>	<u>9</u>	<u>-</u>	<u>91,450</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,617)</u>	<u>(9)</u>	<u>1,334</u>	<u>5,219</u>
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(3,617)</u>	<u>(9)</u>	<u>1,334</u>	<u>5,219</u>
Fund Balances - Beginning of year	<u>3,617</u>	<u>9</u>	<u>(1,334)</u>	<u>34,078</u>
Fund Balances - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,297</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Hazardous Mat. Eng.. Prepar. Trng. 8121	Juvenile Accountability Block 8125	Health Ebola Grant 8126	F.I.M.R. Program/SJC Health 8129
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	9,716	-	-	25,000
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	442	-	27,125
	<u>9,716</u>	<u>442</u>	<u>-</u>	<u>52,125</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	9,716	-	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	1,813	41,068
Culture and recreation	-	-	-	-
	<u>9,716</u>	<u>-</u>	<u>1,813</u>	<u>41,068</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>442</u>	<u>(1,813)</u>	<u>11,057</u>
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>442</u>	<u>(1,813)</u>	<u>11,057</u>
Fund Balances - Beginning of year	<u>-</u>	<u>(442)</u>	<u>22,087</u>	<u>11,700</u>
Fund Balances - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,274</u>	<u>\$ 22,757</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Health Immunization CoAg Grant 8131	V.O.C.A.- One Time Grant 8132	Cyber Crimes Against Children 8133	Health P.H.E.P.C.A. Grant 8134
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	109,784	-	6,123	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	124	-	-
Total revenues	109,784	124	6,123	-
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	107,363	-	-	571
Culture and recreation	-	-	-	-
Total expenditures	107,363	-	-	571
Excess (deficiency) of revenues over (under) expenditures	2,421	124	6,123	(571)
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	2,421	124	6,123	(571)
Fund Balances - Beginning of year	(3,818)	(124)	(4,953)	3,380
Fund Balances - End of year	\$ (1,397)	\$ -	\$ 1,170	\$ 2,809

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Public Defender Case Manager 8136	Justice Assistance Grant - JAG 8137	Federal Grants Public Works 8138	2018 Election Security Grant 8139
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	2,409	-	1,040,402	12,164
Charges for services	7,511	-	5,208	-
Fines and forfeitures	-	-	-	-
Other revenue	-	-	-	-
Total revenues	9,920	-	1,045,610	12,164
Expenditures:				
Current:				
General government	-	-	-	12,164
Public safety	-	-	-	-
Highways and streets	-	-	1,946,917	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	-	-	1,946,917	12,164
Excess (deficiency) of revenues over (under) expenditures	9,920	-	(901,307)	-
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	9,920	-	(901,307)	-
Fund Balances - Beginning of year	(9,920)	3	-	-
Fund Balances - End of year	\$ -	\$ 3	\$ (901,307)	\$ -

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Health Overdose Response 8140	Health Lead Free by 3 8141	SHSP SJC Collaborative Radio 8142	Rapid Deployment Kit Dep. 8143
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	28,607	5,246	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	-	-	-
Total revenues	28,607	5,246	-	-
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	26,359	30,368
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	49,986	14,811	-	-
Culture and recreation	-	-	-	-
Total expenditures	49,986	14,811	26,359	30,368
Excess (deficiency) of revenues over (under) expenditures	(21,379)	(9,565)	(26,359)	(30,368)
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(21,379)	(9,565)	(26,359)	(30,368)
Fund Balances - Beginning of year	-	-	-	-
Fund Balances - End of year	\$ (21,379)	\$ (9,565)	\$ (26,359)	\$ (30,368)

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	93.563 Title IV-D Incentive 8895	Title IV-D Pros. Incentive 8897	Title IV-D Clerk Incentive 8899	Local Health Services Grant 9101
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	137,743	207,238	137,743	72,672
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	-	335	-
	<u>137,743</u>	<u>207,238</u>	<u>138,078</u>	<u>72,672</u>
Total revenues	<u>137,743</u>	<u>207,238</u>	<u>138,078</u>	<u>72,672</u>
Expenditures:				
Current:				
General government	223,253	163,748	54,209	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	50,513
Culture and recreation	-	-	-	-
	<u>223,253</u>	<u>163,748</u>	<u>54,209</u>	<u>50,513</u>
Total expenditures	<u>223,253</u>	<u>163,748</u>	<u>54,209</u>	<u>50,513</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(85,510)</u>	<u>43,490</u>	<u>83,869</u>	<u>22,159</u>
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(85,510)</u>	<u>43,490</u>	<u>83,869</u>	<u>22,159</u>
Fund Balances - Beginning of year	<u>423,320</u>	<u>239,656</u>	<u>1,325,379</u>	<u>76,996</u>
Fund Balances - End of year	<u>\$ 337,810</u>	<u>\$ 283,146</u>	<u>\$ 1,409,248</u>	<u>\$ 99,155</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Drug Free Comm. Council Grant 9102	2012 Problem Solving Grant 9104	Data Share Initiative Grant 9107	Adult Protective Services Grant 9108
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	19,651	7,979	-	344,086
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	-	-	-
Total revenues	19,651	7,979	-	344,086
Expenditures:				
Current:				
General government	20,460	3,694	-	-
Public safety	-	-	-	376,609
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	20,460	3,694	-	376,609
Excess (deficiency) of revenues over (under) expenditures	(809)	4,285	-	(32,523)
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(809)	4,285	-	(32,523)
Fund Balances - Beginning of year	18,698	7,905	30	(41,651)
Fund Balances - End of year	\$ 17,889	\$ 12,190	\$ 30	\$ (74,174)

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Health Trust Fund 9111	Juvenile Detention Alternative 9112	Community Based Corrections 9114	Community Transition Program 9115
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	95,631	47,622	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	-	-	-
Total revenues	95,631	47,622	-	-
Expenditures:				
Current:				
General government	-	-	-	8,650
Public safety	-	32,414	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	145,143	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	145,143	32,414	-	8,650
Excess (deficiency) of revenues over (under) expenditures	(49,512)	15,208	-	(8,650)
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(49,281)	(32,353)
Total other financing sources (uses)	-	-	(49,281)	(32,353)
Net change in fund balance	(49,512)	15,208	(49,281)	(41,003)
Fund Balances - Beginning of year	165,887	3,668	49,281	41,003
Fund Balances - End of year	\$ 116,375	\$ 18,876	\$ -	\$ -

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Court Interpreter Grant 9117	Polling Place ADA Compliance 9118	D.A.R.E 9122	S.U.D.S 9123
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	12,000	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	-	20,402	-
	<u>12,000</u>	<u>-</u>	<u>20,402</u>	<u>-</u>
Total revenues	<u>12,000</u>	<u>-</u>	<u>20,402</u>	<u>-</u>
Expenditures:				
Current:				
General government	12,000	-	-	-
Public safety	-	-	15,519	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
	<u>12,000</u>	<u>-</u>	<u>15,519</u>	<u>-</u>
Total expenditures	<u>12,000</u>	<u>-</u>	<u>15,519</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>4,883</u>	<u>-</u>
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>4,883</u>	<u>-</u>
Fund Balances - Beginning of year	<u>-</u>	<u>200</u>	<u>44,677</u>	<u>2,000</u>
Fund Balances - End of year	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 49,560</u>	<u>\$ 2,000</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Real Services Grant 9124	Community Based Correction- Ducomb 9125	Comm. Transition Program - Ducomb 9126	Project Income- CBC/Ducomb 9127
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	75,000	1,612,375	112,300	-
Charges for services	-	-	-	858,108
Fines and forfeitures	-	-	-	-
Other revenue	-	166	-	280
Total revenues	75,000	1,612,541	112,300	858,388
Expenditures:				
Current:				
General government	75,000	-	-	-
Public safety	-	1,431,013	66,251	1,054,741
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	75,000	1,431,013	66,251	1,054,741
Excess (deficiency) of revenues over (under) expenditures	-	181,528	46,049	(196,353)
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	634,361
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	634,361
Net change in fund balance	-	181,528	46,049	438,008
Fund Balances - Beginning of year	-	(253,471)	5,601	(311,247)
Fund Balances - End of year	\$ -	\$ (71,943)	\$ 51,650	\$ 126,761

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	JJC- DOC Grant (CBC) 9129	JJC- Project Income (CTP) 9130	Com. Correction Adult Services 9131	CASA Capacity Building Grant 9133
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	275,396	-	-	60,000
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	9,611	-	-
Total revenues	275,396	9,611	-	60,000
Expenditures:				
Current:				
General government	-	-	-	74,781
Public safety	241,445	57,417	411	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	241,445	57,417	411	74,781
Excess (deficiency) of revenues over (under) expenditures	33,951	(47,806)	(411)	(14,781)
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	40,749	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	40,749	-	-
Net change in fund balance	33,951	(7,057)	(411)	(14,781)
Fund Balances - Beginning of year	65,030	24,016	411	35,106
Fund Balances - End of year	\$ 98,981	\$ 16,959	\$ -	\$ 20,325

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Cooking Healthy Program 9134	Big Box Appeals Fund 9135	Drug Prosecution Fund 9136	Veterans Court Grant 9137
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Current:				
General government	-	63	11,950	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	236	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	236	63	11,950	-
Excess (deficiency) of revenues over (under) expenditures	(236)	(63)	(11,950)	-
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(236)	(63)	(11,950)	-
Fund Balances - Beginning of year	370	73,583	11,950	2,048
Fund Balances - End of year	\$ 134	\$ 73,520	\$ -	\$ 2,048

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Adult IDOC 1006 Add/Ducomb 9138	Prosecutor/ IDOC Pretrial FY17 9139	IDOC- CRRP FY17 9140	Adult Prob./ IDOC- Pretrial FY17 9141
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	361,025	108,325	52,332	146,819
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	-	-	-
Total revenues	361,025	108,325	52,332	146,819
Expenditures:				
Current:				
General government	387,407	138,384	81,045	186,405
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	387,407	138,384	81,045	186,405
Excess (deficiency) of revenues over (under) expenditures	(26,382)	(30,059)	(28,713)	(39,586)
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(411)	-	-	-
Total other financing sources (uses)	(411)	-	-	-
Net change in fund balance	(26,793)	(30,059)	(28,713)	(39,586)
Fund Balances - Beginning of year	26,725	37,748	40,987	85,716
Fund Balances - End of year	\$ (68)	\$ 7,689	\$ 12,274	\$ 46,130

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Pros. Drug Investigation Unit 9142	Pretrial Services- Adult Probation 9143	Elect. Medical Records/ Nurses 9144	2017 Foundation Grant - EMA 9145
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	-	190,526	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	-	-	-
Total revenues	-	190,526	-	-
Expenditures:				
Current:				
General government	-	131,173	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	-	131,173	-	-
Excess (deficiency) of revenues over (under) expenditures	-	59,353	-	-
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	59,353	-	-
Fund Balances - Beginning of year	-	76,931	-	-
Fund Balances - End of year	\$ -	\$ 136,284	\$ -	\$ -

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Multi Hazard Mitigation Plan 9146	2018 Family Court Project/ JJC 9147	Discretionary Grant/JJC 9148	IDOC- Jail Treatment Services 9149
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	-	5,000	14,450	47,775
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	-	-	-
Total revenues	-	5,000	14,450	47,775
Expenditures:				
Current:				
General government	-	4,601	11,635	-
Public safety	-	-	-	66,574
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	-	4,601	11,635	66,574
Excess (deficiency) of revenues over (under) expenditures	-	399	2,815	(18,799)
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	399	2,815	(18,799)
Fund Balances - Beginning of year	-	1,597	2,615	18,799
Fund Balances - End of year	\$ -	\$ 1,996	\$ 5,430	\$ -

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	EMA All Hazards Radio 9150	EMA Fatality Management 9151	EMA Outdoor Warn System 9152	State Jury System Grant 9153
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental receipts	36,160	20,754	80,894	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Other revenue	-	-	-	-
Total revenues	36,160	20,754	80,894	-
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	36,160	20,754	80,894	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	36,160	20,754	80,894	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	-	-
Fund Balances - Beginning of year	-	-	-	-
Fund Balances - End of year	\$ -	\$ -	\$ -	\$ -

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	CASA Triage Tool Pilot 9154	NIPSCO PSAP Training Grant 9155	Justice Addictions Resp 9156	Total
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ 11,783,521
Intergovernmental receipts	45,000	3,680	60,000	9,248,648
Charges for services	-	-	-	16,907,347
Fines and forfeitures	-	-	-	82,623
Other revenue	-	-	-	686,264
Total revenues	45,000	3,680	60,000	38,708,403
Expenditures:				
Current:				
General government	11,689	-	-	8,733,265
Public safety	-	-	-	19,574,137
Highways and streets	-	-	-	1,946,917
Economic development	-	-	-	153,028
Health and welfare	-	-	-	6,532,070
Culture and recreation	-	-	-	2,283,589
Total expenditures	11,689	-	-	39,223,006
Excess (deficiency) of revenues over (under) expenditures	33,311	3,680	60,000	(514,603)
Other financing sources (uses):				
Lease proceeds	-	-	-	436,014
Transfers in	-	-	-	875,110
Transfers out	-	-	-	(129,608)
Total other financing sources (uses)	-	-	-	1,181,516
Net change in fund balance	33,311	3,680	60,000	666,913
Fund Balances - Beginning of year	-	-	-	28,522,997
Fund Balances - End of year	\$ 33,311	\$ 3,680	\$ 60,000	\$ 29,189,910

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	2015 PSAP US Bank Escrow 0018	2017 PSAP US Bank Escrow 0019	2019 U.S. Bank Election Escrow 0023	2019 U.S. Bank Police Radios Escrow 0024
Cash and cash equivalents	\$ 8,610	\$ 95,147	\$ -	\$ 1,727,601
Investments	-	-	-	-
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	33,256
Assets held for resale	-	-	-	-
Total assets	\$ 8,610	\$ 95,147	\$ -	\$ 1,760,857
<u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 1,753,579
Due to other funds	-	33,256	-	-
Total liabilities	\$ -	\$ 33,256	\$ -	\$ 1,753,579
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Total deferred inflows of resources	\$ -	\$ -	\$ -	\$ -
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	8,610	61,891	-	7,278
Committed	-	-	-	-
Assigned	-	-	-	-
Total fund balances	\$ 8,610	\$ 61,891	\$ -	\$ 7,278
Total liabilities, deferred inflows of resources, and fund balances	\$ 8,610	\$ 95,147	\$ -	\$ 1,760,857

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	2019 SS Double Tracking Bond 0025	Cumulative Bridge 1135	Cumulative Capital Development 1138	General Drain Improvement 1158
Cash and cash equivalents	\$ -	\$ 272,995	\$ 260,130	\$ 675
Investments	-	805,185	767,234	221
Receivables (net of allowances):				
Taxes	-	26,795	49,621	-
Accounts	-	-	-	-
Due from Agency funds	-	21,901	40,226	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 1,126,876</u>	<u>\$ 1,117,211</u>	<u>\$ 896</u>
<u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ 6,195	\$ 58,277	\$ -
Due to other funds	-	-	-	-
Total liabilities	<u>\$ -</u>	<u>\$ 6,195</u>	<u>\$ 58,277</u>	<u>\$ -</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ 7,317	\$ 13,845	\$ -
Unavailable revenue-license excise tax	-	19,478	35,776	-
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ 26,795</u>	<u>\$ 49,621</u>	<u>\$ -</u>
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	1,093,886	1,009,313	896
Committed	-	-	-	-
Assigned	-	-	-	-
Total fund balances	<u>\$ -</u>	<u>\$ 1,093,886</u>	<u>\$ 1,009,313</u>	<u>\$ 896</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ -</u>	<u>\$ 1,126,876</u>	<u>\$ 1,117,211</u>	<u>\$ 896</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Local Roads and Streets 1169	Major Cumulative Bridge 1171	Local Major Moves Construction 1172	Park & Recreation Capital 1178
Cash and cash equivalents	\$ 614,482	\$ 482,209	\$ 133,048	\$ 32,210
Investments	1,812,373	1,422,245	392,412	95,002
Receivables (net of allowances):				
Taxes	-	49,621	-	-
Accounts	736,176	-	15,966	4,432
Due from Agency funds	-	40,226	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
 Total assets	 <u>\$ 3,163,031</u>	 <u>\$ 1,994,301</u>	 <u>\$ 541,426</u>	 <u>\$ 131,644</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Accounts payable	\$ 201,342	\$ 22,488	\$ 20,725	\$ -
Due to other funds	-	-	-	-
 Total liabilities	 <u>\$ 201,342</u>	 <u>\$ 22,488</u>	 <u>\$ 20,725</u>	 <u>\$ -</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ 13,845	\$ -	\$ -
Unavailable revenue-license excise tax	-	35,776	-	-
 Total deferred inflows of resources	 <u>\$ -</u>	 <u>\$ 49,621</u>	 <u>\$ -</u>	 <u>\$ -</u>
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	2,961,689	1,922,192	520,701	131,644
Committed	-	-	-	-
Assigned	-	-	-	-
 Total fund balances	 <u>\$ 2,961,689</u>	 <u>\$ 1,922,192</u>	 <u>\$ 520,701</u>	 <u>\$ 131,644</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 3,163,031</u>	 <u>\$ 1,994,301</u>	 <u>\$ 541,426</u>	 <u>\$ 131,644</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	HAVA 102 1215	LOIT Special Distribution 1229	Drainage Maintenance 2700	Wyatt Economic Dev Area #1 4300
Cash and cash equivalents	\$ 83	\$ 182,326	\$ 488,064	\$ 93,706
Investments	243	537,760	1,439,514	276,380
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
 Total assets	 <u>\$ 326</u>	 <u>\$ 720,086</u>	 <u>\$ 1,927,578</u>	 <u>\$ 370,086</u>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 64,099	\$ -
Due to other funds	-	-	-	-
 Total liabilities	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 64,099</u>	 <u>\$ -</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
 Total deferred inflows of resources	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	326	720,086	1,863,479	370,086
Committed	-	-	-	-
Assigned	-	-	-	-
 Total fund balances	 <u>\$ 326</u>	 <u>\$ 720,086</u>	 <u>\$ 1,863,479</u>	 <u>\$ 370,086</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 326</u>	 <u>\$ 720,086</u>	 <u>\$ 1,927,578</u>	 <u>\$ 370,086</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	New Carlisle Development AA#2 4301	New Carlisle Development AA#1 4302	Capital Fund - Special Tax Distribution Bond 2016 4303	Redev. Commission General Fund 4403
Cash and cash equivalents	\$ 261,759	\$ 1,334,514	\$ 1,051,372	\$ 25,165
Investments	772,041	3,936,062	3,100,955	74,223
Receivables (net of allowances):				
Taxes	66,542	56,016	-	-
Accounts	-	38,274	-	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	339,376	1,052,843	783,356	-
Total assets	\$ 1,439,718	\$ 6,417,709	\$ 4,935,683	\$ 99,388
 <u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Accounts payable	\$ 5,000	\$ 226,341	\$ 157,414	\$ 12,900
Due to other funds	-	-	-	-
Total liabilities	\$ 5,000	\$ 226,341	\$ 157,414	\$ 12,900
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ 66,542	\$ 56,016	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Total deferred inflows of resources	\$ 66,542	\$ 56,016	\$ -	\$ -
Fund balances:				
Nonspendable	\$ 339,376	\$ 1,052,843	\$ 783,356	\$ -
Restricted	1,028,800	5,082,509	3,994,913	86,488
Committed	-	-	-	-
Assigned	-	-	-	-
Total fund balances	\$ 1,368,176	\$ 6,135,352	\$ 4,778,269	\$ 86,488
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,439,718	\$ 6,417,709	\$ 4,935,683	\$ 99,388

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	2017 Energy Savings Capital 4602	Comm. Corrections Bldg. Fund 4922	Local Highway User Tax Projects 4923	Dispatch Capital Non-Reverting 4931
Cash and cash equivalents	\$ 46,298	\$ -	\$ 43,668	\$ 196,797
Investments	136,554	-	128,797	580,440
Receivables (net of allowances):				
Taxes	-	-	-	-
Accounts	-	-	345,389	-
Due from Agency funds	-	-	-	-
Due from other funds	-	-	-	-
Assets held for resale	-	-	-	-
Total assets	<u>\$ 182,852</u>	<u>\$ -</u>	<u>\$ 517,854</u>	<u>\$ 777,237</u>
<u>Liabilities, deferred inflows of resources, and fund balances</u>				
Liabilities:				
Accounts payable	\$ 48,287	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Total liabilities	<u>\$ 48,287</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Deferred inflows of resources:				
Unavailable revenue-property taxes	\$ -	\$ -	\$ -	\$ -
Unavailable revenue-license excise tax	-	-	-	-
Total deferred inflows of resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	517,854	-
Committed	-	-	-	777,237
Assigned	134,565	-	-	-
Total fund balances	<u>\$ 134,565</u>	<u>\$ -</u>	<u>\$ 517,854</u>	<u>\$ 777,237</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 182,852</u>	<u>\$ -</u>	<u>\$ 517,854</u>	<u>\$ 777,237</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Dispatch Construction Fund 4933	Total
Cash and cash equivalents	\$ -	\$ 7,350,859
Investments	-	16,277,641
Receivables (net of allowances):		
Taxes	-	248,595
Accounts	-	1,140,237
Due from Agency funds	-	102,353
Due from other funds	-	33,256
Assets held for resale	-	2,175,575
	<hr/>	<hr/>
Total assets	\$ -	\$ 27,328,516
	<hr/> <hr/>	<hr/> <hr/>
 <u>Liabilities, deferred inflows of resources, and fund balances</u>		
Liabilities:		
Accounts payable	\$ -	\$ 2,576,647
Due to other funds	-	33,256
	<hr/>	<hr/>
Total liabilities	\$ -	\$ 2,609,903
	<hr/> <hr/>	<hr/> <hr/>
Deferred inflows of resources:		
Unavailable revenue-property taxes	\$ -	\$ 157,565
Unavailable revenue-license excise tax	-	91,030
	<hr/>	<hr/>
Total deferred inflows of resources	\$ -	\$ 248,595
	<hr/> <hr/>	<hr/> <hr/>
Fund balances:		
Nonspendable	\$ -	\$ 2,175,575
Restricted	-	21,382,641
Committed	-	777,237
Assigned	-	134,565
	<hr/>	<hr/>
Total fund balances	\$ -	\$ 24,470,018
	<hr/> <hr/>	<hr/> <hr/>
Total liabilities, deferred inflows of resources, and fund balances	\$ -	\$ 27,328,516
	<hr/> <hr/>	<hr/> <hr/>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	2015 PSAP US Bank Escrow 0018	2017 PSAP US Bank Escrow 0019	2019 U.S. Bank Election Escrow 0023	2019 U.S. Bank Police Radios Escrow 0024
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Other revenue	22	564	1,243	7,278
	<u>22</u>	<u>564</u>	<u>1,243</u>	<u>7,278</u>
Total revenues	<u>22</u>	<u>564</u>	<u>1,243</u>	<u>7,278</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	200,401	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	2,501,243	1,760,003
	<u>-</u>	<u>-</u>	<u>2,501,243</u>	<u>1,760,003</u>
Total expenditures	<u>-</u>	<u>200,401</u>	<u>2,501,243</u>	<u>1,760,003</u>
Excess (deficiency) of revenues over (under) expenditures	<u>22</u>	<u>(199,837)</u>	<u>(2,500,000)</u>	<u>(1,752,725)</u>
Other financing sources (uses):				
Face value of debt issued	-	-	-	-
Premium on debt issued	-	-	-	-
Lease proceeds	-	-	2,500,000	1,760,003
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>2,500,000</u>	<u>1,760,003</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>2,500,000</u>	<u>1,760,003</u>
Net change in fund balance	<u>22</u>	<u>(199,837)</u>	<u>-</u>	<u>7,278</u>
Fund Balances - Beginning of year	<u>8,588</u>	<u>261,728</u>	<u>-</u>	<u>-</u>
Fund Balances - End of year	<u>\$ 8,610</u>	<u>\$ 61,891</u>	<u>\$ -</u>	<u>\$ 7,278</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	2019 SS Double Tracking Bond 0025	Cumulative Bridge 1135	Cumulative Capital Development 1138	General Drain Improvement 1158
Revenue:				
Taxes	\$ -	\$ 744,681	\$ 1,367,375	\$ -
Special assessments	-	-	-	-
Intergovernmental receipts	-	180,414	133,268	-
Charges for services	-	-	-	-
Other revenue	-	-	13,250	20,565
Total revenues	-	925,095	1,513,893	20,565
Expenditures:				
Current:				
General government	-	-	1,586,622	27,047
Public safety	-	-	-	-
Highways and streets	-	1,006,128	-	-
Economic development	-	-	-	-
Capital outlay	9,461,883	-	-	-
Total expenditures	9,461,883	1,006,128	1,586,622	27,047
Excess (deficiency) of revenues over (under) expenditures	(9,461,883)	(81,033)	(72,729)	(6,482)
Other financing sources (uses):				
Face value of debt issued	9,375,000	-	-	-
Premium on debt issued	133,859	-	-	-
Lease proceeds	-	-	-	-
Transfers in	-	-	-	67,229
Transfers out	(46,976)	-	-	(236,912)
Total other financing sources (uses)	9,461,883	-	-	(169,683)
Net change in fund balance	-	(81,033)	(72,729)	(176,165)
Fund Balances - Beginning of year	-	1,174,919	1,082,042	177,061
Fund Balances - End of year	\$ -	\$ 1,093,886	\$ 1,009,313	\$ 896

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Local Roads and Streets 1169	Major Cumulative Bridge 1171	Local Major Moves Construction 1172	Park & Recreation Capital 1178
Revenue:				
Taxes	\$ -	\$ 1,367,375	\$ -	\$ -
Special assessments	-	-	-	-
Intergovernmental receipts	2,953,136	140,183	68,658	-
Charges for services	1,504,176	-	50,390	15,696
Other revenue	1,500	-	-	8,863
Total revenues	4,458,812	1,507,558	119,048	24,559
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	1,457,135	180,718	113,294	-
Economic development	-	-	-	-
Capital outlay	1,600,429	-	-	-
Total expenditures	3,057,564	180,718	113,294	-
Excess (deficiency) of revenues over (under) expenditures	1,401,248	1,326,840	5,754	24,559
Other financing sources (uses):				
Face value of debt issued	-	-	-	-
Premium on debt issued	-	-	-	-
Lease proceeds	-	-	-	-
Transfers in	-	-	250,000	-
Transfers out	-	(250,000)	-	-
Total other financing sources (uses)	-	(250,000)	250,000	-
Net change in fund balance	1,401,248	1,076,840	255,754	24,559
Fund Balances - Beginning of year	1,560,441	845,352	264,947	107,085
Fund Balances - End of year	\$ 2,961,689	\$ 1,922,192	\$ 520,701	\$ 131,644

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	HAVA 102 1215	LOIT Special Distribution 1229	Drainage Maintenance 2700	Wyatt Economic Dev Area #1 4300
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ 40,268
Special assessments	-	-	526,868	-
Intergovernmental receipts	-	-	37,070	-
Charges for services	-	-	20,165	-
Other revenue	-	-	-	-
Total revenues	-	-	584,103	40,268
Expenditures:				
Current:				
General government	264,599	-	571,716	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Economic development	-	-	-	7,500
Capital outlay	-	-	-	-
Total expenditures	264,599	-	571,716	7,500
Excess (deficiency) of revenues over (under) expenditures	(264,599)	-	12,387	32,768
Other financing sources (uses):				
Face value of debt issued	-	-	-	-
Premium on debt issued	-	-	-	-
Lease proceeds	-	-	-	-
Transfers in	-	-	236,912	-
Transfers out	-	-	(67,229)	-
Total other financing sources (uses)	-	-	169,683	-
Net change in fund balance	(264,599)	-	182,070	32,768
Fund Balances - Beginning of year	264,925	720,086	1,681,409	337,318
Fund Balances - End of year	\$ 326	\$ 720,086	\$ 1,863,479	\$ 370,086

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	New Carlisle Development AA#2 4301	New Carlisle Development AA#1 4302	Capital Fund - Special Tax Distribution Bond 2016 4303	Redev. Commission General Fund 4403
Revenue:				
Taxes	\$ 1,484,511	\$ 2,835,371	\$ 783,356	\$ -
Special assessments	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	38,274	-	2,663
Other revenue	-	21,600	-	72,797
Total revenues	<u>1,484,511</u>	<u>2,895,245</u>	<u>783,356</u>	<u>75,460</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Economic development	116,335	4,039,503	721,035	61,499
Capital outlay	-	-	-	-
Total expenditures	<u>116,335</u>	<u>4,039,503</u>	<u>721,035</u>	<u>61,499</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,368,176</u>	<u>(1,144,258)</u>	<u>62,321</u>	<u>13,961</u>
Other financing sources (uses):				
Face value of debt issued	-	-	-	-
Premium on debt issued	-	-	-	-
Lease proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>1,368,176</u>	<u>(1,144,258)</u>	<u>62,321</u>	<u>13,961</u>
Fund Balances - Beginning of year	<u>-</u>	<u>7,279,610</u>	<u>4,715,948</u>	<u>72,527</u>
Fund Balances - End of year	<u>\$ 1,368,176</u>	<u>\$ 6,135,352</u>	<u>\$ 4,778,269</u>	<u>\$ 86,488</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	2017 Energy Savings Capital 4602	Comm. Corrections Bldg. Fund 4922	Local Highway User Tax Projects 4923	Dispatch Capital Non- Reverting 4931
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Intergovernmental receipts	-	-	3,042,369	-
Charges for services	-	-	-	200,000
Other revenue	161,387	-	-	-
Total revenues	161,387	-	3,042,369	200,000
Expenditures:				
Current:				
General government	2,229,185	-	-	-
Public safety	-	-	-	2,998,882
Highways and streets	-	-	2,743,966	-
Economic development	-	-	-	-
Capital outlay	-	-	753,536	-
Total expenditures	2,229,185	-	3,497,502	2,998,882
Excess (deficiency) of revenues over (under) expenditures	(2,067,798)	-	(455,133)	(2,798,882)
Other financing sources (uses):				
Face value of debt issued	-	-	-	-
Premium on debt issued	-	-	-	-
Lease proceeds	-	-	-	2,976,131
Transfers in	-	-	-	-
Transfers out	(201,513)	(593,065)	-	-
Total other financing sources (uses)	(201,513)	(593,065)	-	2,976,131
Net change in fund balance	(2,269,311)	(593,065)	(455,133)	177,249
Fund Balances - Beginning of year	2,403,876	593,065	972,987	599,988
Fund Balances - End of year	\$ 134,565	\$ -	\$ 517,854	\$ 777,237

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Dispatch Construction Fund 4933	Total
	<u> </u>	<u> </u>
Revenue:		
Taxes	\$ -	\$ 8,622,937
Special assessments	-	526,868
Intergovernmental receipts	-	6,555,098
Charges for services	-	1,831,364
Other revenue	-	309,069
	<u> </u>	<u> </u>
Total revenues	-	17,845,336
	<u> </u>	<u> </u>
Expenditures:		
Current:		
General government	-	4,679,169
Public safety	-	3,199,283
Highways and streets	-	5,501,241
Economic development	-	4,945,872
Capital outlay	-	16,077,094
	<u> </u>	<u> </u>
Total expenditures	-	34,402,659
	<u> </u>	<u> </u>
Excess (deficiency) of revenues over (under) expenditures	-	(16,557,323)
	<u> </u>	<u> </u>
Other financing sources (uses):		
Face value of debt issued	-	9,375,000
Premium on debt issued	-	133,859
Lease proceeds	-	7,236,134
Transfers in	-	554,141
Transfers out	-	(1,395,695)
	<u> </u>	<u> </u>
Total other financing sources (uses)	-	15,903,439
	<u> </u>	<u> </u>
Net change in fund balance	-	(653,884)
	<u> </u>	<u> </u>
Fund Balances - Beginning of year	-	25,123,902
	<u> </u>	<u> </u>
Fund Balances - End of year	\$ -	\$ 24,470,018
	<u> </u>	<u> </u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR DEBT SERVICE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	NW Cleveland Road Dev Area 4402	2019 Red. Bond Debt Service 4404	County Bonds & Interest 4600	2017 Energy Savings Debt 4603
Cash and cash equivalents	\$ 49,061	\$ 11,894	\$ -	\$ 39,540
Investments	144,701	35,082	-	116,620
Receivables (net of allowances):				
Taxes	-	-	-	17,093
Due from Agency funds	-	-	-	19,219
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 193,762</u>	<u>\$ 46,976</u>	<u>\$ -</u>	<u>\$ 192,472</u>
<u>Liabilities, deferred inflows of</u>				
<u>resources, and fund balances</u>				
Liabilities:				
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Deferred inflows of resources:				
Unavailable revenue-license excise tax	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,093</u>
Fund balances:				
Restricted	<u>\$ 193,762</u>	<u>\$ 46,976</u>	<u>\$ -</u>	<u>\$ 175,379</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 193,762</u>	<u>\$ 46,976</u>	<u>\$ -</u>	<u>\$ 192,472</u>

ST. JOSEPH COUNTY
 COMBINING BALANCE SHEET
 NON-MAJOR DEBT SERVICE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	<u>Dispatch Bond 4932</u>	<u>Total</u>
Cash and cash equivalents	\$ 114	\$ 100,609
Investments	337	296,740
Receivables (net of allowances):		
Taxes	-	17,093
Due from Agency funds	-	19,219
	<hr/>	<hr/>
Total assets	<u>\$ 451</u>	<u>\$ 433,661</u>
<u>Liabilities, deferred inflows of</u>		
<u>resources, and fund balances</u>		
Liabilities:		
Total liabilities	<u>\$ -</u>	<u>\$ -</u>
Deferred inflows of resources:		
Unavailable revenue-license excise tax	<u>\$ -</u>	<u>\$ 17,093</u>
Fund balances:		
Restricted	<u>\$ 451</u>	<u>\$ 416,568</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 451</u>	<u>\$ 433,661</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR DEBT SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	NW Cleveland Road Dev Area 4402	2019 Red. Bond Debt Service 4404	County Bonds & Interest 4600	2017 Energy Savings Debt 4603
Revenue:				
Taxes	\$ 346,662	\$ -	\$ -	\$ 768,678
Intergovernmental receipts	-	-	-	61,169
Total revenues	<u>346,662</u>	<u>-</u>	<u>-</u>	<u>829,847</u>
Expenditures:				
Current:				
General government	-	-	47,562	9,318
Debt service - principal and interest	299,520	-	-	875,200
Total expenditures	<u>299,520</u>	<u>-</u>	<u>47,562</u>	<u>884,518</u>
Excess (deficiency) of revenues over (under) expenditures	<u>47,142</u>	<u>-</u>	<u>(47,562)</u>	<u>(54,671)</u>
Other financing sources (uses):				
Transfers in	-	46,976	-	201,513
Net change in fund balance	<u>47,142</u>	<u>46,976</u>	<u>(47,562)</u>	<u>146,842</u>
Fund Balances - Beginning of year	<u>146,620</u>	<u>-</u>	<u>47,562</u>	<u>28,537</u>
Fund Balances - End of year	<u>\$ 193,762</u>	<u>\$ 46,976</u>	<u>\$ -</u>	<u>\$ 175,379</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR DEBT SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Dispatch Bond 4932</u>	<u>Total</u>
Revenue:		
Taxes	\$ -	\$ 1,115,340
Intergovernmental receipts	<u>687,332</u>	<u>748,501</u>
Total revenues	<u>687,332</u>	<u>1,863,841</u>
Expenditures:		
Current:		
General government	-	56,880
Debt service - principal and interest	<u>686,881</u>	<u>1,861,601</u>
Total expenditures	<u>686,881</u>	<u>1,918,481</u>
Excess (deficiency) of revenues over (under) expenditures	<u>451</u>	<u>(54,640)</u>
Other financing sources (uses):		
Transfers in	<u>-</u>	<u>248,489</u>
Net change in fund balance	<u>451</u>	<u>193,849</u>
Fund Balances - Beginning of year	<u>-</u>	<u>222,719</u>
Fund Balances - End of year	<u>\$ 451</u>	<u>\$ 416,568</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF NET POSITION
 INTERNAL SERVICE FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	County Health Insurance 4700 & 4709	Worker Comp/Casualty Insurance 4702	Interlocal Groups Health Insurance 4703-4708	Total
Cash and cash equivalents	\$ 306,214	\$ 91,014	\$ 107,234	\$ 504,462
Investments	1,652,797	268,442	183,424	2,104,663
Accounts receivable	198,167	85,649	39,352	323,168
 Total assets	 \$ 2,157,178	 \$ 445,105	 \$ 330,010	 \$ 2,932,293
 <u>Liabilities</u>				
Accounts payable	\$ 90,525	\$ 22,531	\$ 11,231	\$ 124,287
Accrued payroll	-	1,018	-	1,018
Incurred but not reported claims	1,839,067	-	269,490	2,108,557
 Total liabilities	 \$ 1,929,592	 \$ 23,549	 \$ 280,721	 \$ 2,233,862
 <u>Net Position</u>				
Unrestricted	\$ 227,586	\$ 421,556	\$ 49,289	\$ 698,431

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	County Health Insurance 4700 & 4709	Worker Comp/Casualty Insurance 4702	Interlocal Groups Health Insurance 4703-4708	Total
Operating revenues:				
Employee/employer contributions	\$ 20,365,743	\$ 1,691,943	\$ 4,438,058	\$ 26,495,744
Total operating revenues	<u>20,365,743</u>	<u>1,691,943</u>	<u>4,438,058</u>	<u>26,495,744</u>
Operating expenses:				
Insurance claims and expenses	18,384,458	1,297,293	3,524,198	23,205,949
Total operating expenses	<u>18,384,458</u>	<u>1,297,293</u>	<u>3,524,198</u>	<u>23,205,949</u>
Operating income	1,981,285	394,650	913,860	3,289,795
Total net position - beginning	<u>(1,753,699)</u>	<u>26,906</u>	<u>(864,571)</u>	<u>(2,591,364)</u>
Total net position - ending	<u>\$ 227,586</u>	<u>\$ 421,556</u>	<u>\$ 49,289</u>	<u>\$ 698,431</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	County Health Insurance 4700 & 4709	Worker Comp/Casualty Insurance 4702	Interlocal Groups Health Insurance 4703-4708	Total
Cash flows from operating activities:				
Receipts from customers and users	\$ 20,167,576	\$ 1,606,294	\$ 4,398,706	\$ 26,172,576
Payments to suppliers	(19,065,953)	(1,317,212)	(4,108,048)	(24,491,213)
Net cash provided by operating activities	<u>1,101,623</u>	<u>289,082</u>	<u>290,658</u>	<u>1,681,363</u>
Cash flows from investing activities:				
Net change in investments	(1,652,797)	(268,442)	(183,424)	(2,104,663)
Net cash provided by investing activities	<u>(1,652,797)</u>	<u>(268,442)</u>	<u>(183,424)</u>	<u>(2,104,663)</u>
Net increase (decrease) in cash and cash equivalents	(551,174)	20,640	107,234	(423,300)
Cash and cash equivalents, January 1	<u>857,388</u>	<u>70,374</u>	<u>-</u>	<u>927,762</u>
Cash and cash equivalents, December 31	<u>\$ 306,214</u>	<u>\$ 91,014</u>	<u>\$ 107,234</u>	<u>\$ 504,462</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income	<u>\$ 1,981,285</u>	<u>\$ 394,650</u>	<u>\$ 913,860</u>	<u>\$ 3,289,795</u>
Adjustments to reconcile operating income to net cash provided by operating activities:				
(Increase) decrease in assets:				
Accounts receivable	(198,167)	(85,649)	(39,352)	(323,168)
Increase (decrease) in assets:				
Bank overdraft fee	-	-	(285,314)	(285,314)
Accrued payroll	-	1,018	-	1,018
Accounts payable	(94,502)	(20,937)	909	(114,530)
Incurred but not reported claims	(586,993)	-	(299,445)	(886,438)
Total adjustments	<u>(879,662)</u>	<u>(105,568)</u>	<u>(623,202)</u>	<u>(1,608,432)</u>
Net cash provided by operating activities	<u>\$ 1,101,623</u>	<u>\$ 289,082</u>	<u>\$ 290,658</u>	<u>\$ 1,681,363</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITON
 AGENCY FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	After Settlement Collections 0001	Sheriff's Inmate Trust 0002	Jail Commissary 0003	JCC Detention Fund 0004
Cash and cash equivalents	\$ 8,456,236	\$ 70,537	\$ 295,986	\$ 748
Receivables (net of allowances):				
Accounts	-	-	-	-
Taxes	18,127,849	-	-	-
Due from Governmental funds	-	-	-	-
Investments at fair value	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 26,584,085</u>	<u>\$ 70,537</u>	<u>\$ 295,986</u>	<u>\$ 748</u>
<u>Liabilities</u>				
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -
Due to Police Pension Fiduciary fund	-	-	-	-
Due to Governmental funds	1,483,876	-	-	-
Trust payable	25,100,209	70,537	295,986	748
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>\$ 26,584,085</u>	<u>\$ 70,537</u>	<u>\$ 295,986</u>	<u>\$ 748</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITON
 AGENCY FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	JCC Equipment Reimbursement 0005	JCC Restitution 0006	Clerk's Main Office 0008	Clerk Support Checkbook 0009
Cash and cash equivalents	\$ 2,767	\$ 28,024	\$ 3,967,138	\$ 80,413
Receivables (net of allowances):				
Accounts	-	-	-	-
Taxes	-	-	-	-
Due from Governmental funds	-	-	-	-
Investments at fair value	-	-	-	-
	<u>2,767</u>	<u>28,024</u>	<u>3,967,138</u>	<u>80,413</u>
Total assets	<u>\$ 2,767</u>	<u>\$ 28,024</u>	<u>\$ 3,967,138</u>	<u>\$ 80,413</u>
 <u>Liabilities</u>				
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -
Due to Police Pension Fiduciary fund	-	-	-	-
Due to Governmental funds	-	-	-	-
Trust payable	2,767	28,024	3,967,138	80,413
	<u>2,767</u>	<u>28,024</u>	<u>3,967,138</u>	<u>80,413</u>
Total liabilities	<u>\$ 2,767</u>	<u>\$ 28,024</u>	<u>\$ 3,967,138</u>	<u>\$ 80,413</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITON
 AGENCY FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Clerk Small Claims 0010	Clerk Odyssey Fund 0011	Clerk Mishawaka Cashbook 0012	Clerk Trust & Investment 0013
Cash and cash equivalents	\$ 6,407	\$ 5,303,760	\$ 42,591	\$ 2
Receivables (net of allowances):				
Accounts	-	-	-	-
Taxes	-	-	-	-
Due from Governmental funds	-	-	-	-
Investments at fair value	-	-	-	-
 Total assets	 <u>\$ 6,407</u>	 <u>\$ 5,303,760</u>	 <u>\$ 42,591</u>	 <u>\$ 2</u>
 <u>Liabilities</u>				
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -
Due to Police Pension Fiduciary fund	-	-	-	-
Due to Governmental funds	-	-	-	-
Trust payable	6,407	5,303,760	42,591	2
 Total liabilities	 <u>\$ 6,407</u>	 <u>\$ 5,303,760</u>	 <u>\$ 42,591</u>	 <u>\$ 2</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITON
 AGENCY FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Portage Manor Resident Trust 0017	Sheriff Unclaimed and Unearned 0021	Clerk Quest System 0022	Tax Sale Clearing 1108
Cash and cash equivalents	\$ 15,012	\$ 247,077	\$ 19,060	\$ 72,481
Receivables (net of allowances):				
Accounts	-	-	-	-
Taxes	-	-	-	-
Due from Governmental funds	-	-	-	-
Investments at fair value	-	-	-	213,779
 Total assets	 \$ 15,012	 \$ 247,077	 \$ 19,060	 \$ 286,260
 <u>Liabilities</u>				
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -
Due to Police Pension Fiduciary fund	-	-	-	-
Due to Governmental funds	-	-	-	-
Trust payable	15,012	247,077	19,060	286,260
 Total liabilities	 \$ 15,012	 \$ 247,077	 \$ 19,060	 \$ 286,260

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITON
 AGENCY FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	City/Town Court Costs 1116	Co-Police Pension 1193	Surplus Tax 1201	Tax Sale Redemption 1204
Cash and cash equivalents	\$ 115,716	\$ 218,116	\$ 232,020	\$ 30,271
Receivables (net of allowances):				
Accounts	3,985	31,532	-	-
Taxes	-	-	-	-
Due from Governmental funds	-	12,782	-	-
Investments at fair value	341,299	643,318	684,327	89,284
 Total assets	 \$ 461,000	 \$ 905,748	 \$ 916,347	 \$ 119,555
 <u>Liabilities</u>				
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -
Due to Police Pension Fiduciary fund	-	905,748	-	-
Due to Governmental funds	-	-	-	-
Trust payable	461,000	-	916,347	119,555
 Total liabilities	 \$ 461,000	 \$ 905,748	 \$ 916,347	 \$ 119,555

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITON
 AGENCY FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Tax Sale Surplus 1205	Solid Waste/Recycling 2701	Mishawaka Sports Complex 4926	Potawatom Zoo Capital 4927
Cash and cash equivalents	\$ 1,698,941	\$ -	\$ 84,191	\$ 56,155
Receivables (net of allowances):				
Accounts	-	-	16,572	11,054
Taxes	-	-	-	-
Due from Governmental funds	-	-	-	-
Investments at fair value	5,010,916	-	248,317	165,628
 Total assets	 \$ 6,709,857	 \$ -	 \$ 349,080	 \$ 232,837
 <u>Liabilities</u>				
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -
Due to Police Pension Fiduciary fund	-	-	-	-
Due to Governmental funds	-	-	-	-
Trust payable	6,709,857	-	349,080	232,837
 Total liabilities	 \$ 6,709,857	 \$ -	 \$ 349,080	 \$ 232,837

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITON
 AGENCY FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Heath Insurance Payroll Withholding 5201-5203	Other Payroll Withholding 5250-5256	Child Support Withholding 5351	Deferred Comp Withholding 5352
Cash and cash equivalents	\$ 12	\$ -	\$ -	\$ -
Receivables (net of allowances):				
Accounts	-	-	-	-
Taxes	-	-	-	-
Due from Governmental funds	-	-	-	-
Investments at fair value	33	-	-	-
 Total assets	 \$ 45	 \$ -	 \$ -	 \$ -
 <u>Liabilities</u>				
Payroll withholdings payable	\$ 45	\$ -	\$ -	\$ -
Due to Police Pension Fiduciary fund	-	-	-	-
Due to Governmental funds	-	-	-	-
Trust payable	-	-	-	-
 Total liabilities	 \$ 45	 \$ -	 \$ -	 \$ -

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITON
 AGENCY FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Federal Withholding 5353	FICA Tax Withholding 5354	PERF Withholding 5357	Ind Gross Tax Withholding 5361
Cash and cash equivalents	\$ -	\$ -	\$ 526	\$ -
Receivables (net of allowances):				
Accounts	-	-	-	-
Taxes	-	-	-	-
Due from Governmental funds	-	-	-	-
Investments at fair value	-	-	1,552	2
	<u>-</u>	<u>-</u>	<u>1,552</u>	<u>2</u>
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,078</u>	<u>\$ 2</u>
 <u>Liabilities</u>				
Payroll withholdings payable	\$ -	\$ -	\$ 2,078	\$ 2
Due to Police Pension Fiduciary fund	-	-	-	-
Due to Governmental funds	-	-	-	-
Trust payable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,078</u>	<u>\$ 2</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITON
 AGENCY FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Union Dues Payroll Withholding 5362	Wage Garnishments Withholding 5364	Settlement Fund 6000	County Wheel Tax 6020
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 506
Receivables (net of allowances):				
Accounts	-	-	-	-
Taxes	-	-	61,688,765	47,529
Due from Governmental funds	-	-	-	-
Investments at fair value	-	-	-	1,494
 Total assets	 \$ -	 \$ -	 \$ 61,688,765	 \$ 49,529
 <u>Liabilities</u>				
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -
Due to Police Pension Fiduciary fund	-	-	-	-
Due to Governmental funds	-	-	-	-
Trust payable	-	-	61,688,765	49,529
 Total liabilities	 \$ -	 \$ -	 \$ 61,688,765	 \$ 49,529

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITON
 AGENCY FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	CVET Fund 6023	Excise Surtax Fund 6024	Sewage Liens Collections 6042	Financial Institutions Taxes 6051
Cash and cash equivalents	\$ -	\$ -	\$ 10	\$ -
Receivables (net of allowances):				
Accounts	-	-	-	-
Taxes	-	660,248	-	-
Due from Governmental funds	-	-	-	-
Investments at fair value	-	-	30	-
	<u>-</u>	<u>-</u>	<u>30</u>	<u>-</u>
Total assets	<u>\$ -</u>	<u>\$ 660,248</u>	<u>\$ 40</u>	<u>\$ -</u>
 <u>Liabilities</u>				
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -
Due to Police Pension Fiduciary fund	-	-	-	-
Due to Governmental funds	-	-	-	-
Trust payable	-	660,248	40	-
	<u>-</u>	<u>660,248</u>	<u>40</u>	<u>-</u>
Total liabilities	<u>\$ -</u>	<u>\$ 660,248</u>	<u>\$ 40</u>	<u>\$ -</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITON
 AGENCY FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	BPPE Late Filing Fees 6053	LIT - Property Tax Replacement 6203	State Fines/Forfeitures (Common School) 7101	Infraction Judgements 7102
Cash and cash equivalents	\$ 12,918	\$ 1,249,476	\$ 584	\$ 2,021
Receivables (net of allowances):				
Accounts	-	-	-	-
Taxes	-	-	-	-
Due from Governmental funds	-	-	-	-
Investments at fair value	38,100	3,685,248	1,722	5,963
Total assets	\$ 51,018	\$ 4,934,724	\$ 2,306	\$ 7,984
 <u>Liabilities</u>				
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -
Due to Police Pension Fiduciary fund	-	-	-	-
Due to Governmental funds	-	-	-	-
Trust payable	51,018	4,934,724	2,306	7,984
Total liabilities	\$ 51,018	\$ 4,934,724	\$ 2,306	\$ 7,984

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITON
 AGENCY FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Overweight Vehicle Fines 7103	Special Death Benefit 7104	Sales Disclosure- State Share 7105	Coroner Training and Cont Education 7106
Cash and cash equivalents	\$ -	\$ 187	\$ 701	\$ 798
Receivables (net of allowances):				
Accounts	-	-	-	-
Taxes	-	-	-	-
Due from Governmental funds	-	-	-	-
Investments at fair value	-	553	2,069	2,354
 Total assets	 \$ -	 \$ 740	 \$ 2,770	 \$ 3,152
 <u>Liabilities</u>				
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -
Due to Police Pension Fiduciary fund	-	-	-	-
Due to Governmental funds	-	-	-	-
Trust payable	-	740	2,770	3,152
 Total liabilities	 \$ -	 \$ 740	 \$ 2,770	 \$ 3,152

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITON
 AGENCY FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Adult/Juv. Interstate Compact 7107	Mortgage Recording Fee- State Share 7108	Sex/Violent Offender Reg Fees 7111	Child Restraint Violations Fines 7113
Cash and cash equivalents	\$ 3,980	\$ 481	\$ 15,237	\$ 51
Receivables (net of allowances):				
Accounts	-	-	-	-
Taxes	-	-	-	-
Due from Governmental funds	-	-	-	-
Investments at fair value	<u>11,738</u>	<u>1,419</u>	<u>44,938</u>	<u>149</u>
 Total assets	 <u>\$ 15,718</u>	 <u>\$ 1,900</u>	 <u>\$ 60,175</u>	 <u>\$ 200</u>
 <u>Liabilities</u>				
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -
Due to Police Pension Fiduciary fund	-	-	-	-
Due to Governmental funds	-	-	-	-
Trust payable	<u>15,718</u>	<u>1,900</u>	<u>60,175</u>	<u>200</u>
 Total liabilities	 <u>\$ 15,718</u>	 <u>\$ 1,900</u>	 <u>\$ 60,175</u>	 <u>\$ 200</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITON
 AGENCY FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	State Drug Forfeitures 7120	Inheritance Tax 7202	Education Plate Fees Distribution 7301	Riverboat Revenue Sharing 7303
Cash and cash equivalents	\$ 5,847	\$ 3,616	\$ -	\$ -
Receivables (net of allowances):				
Accounts	-	-	-	-
Taxes	-	-	431	-
Due from Governmental funds	-	-	-	-
Investments at fair value	17,243	10,666	-	-
	<u>17,243</u>	<u>10,666</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 23,090</u>	<u>\$ 14,282</u>	<u>\$ 431</u>	<u>\$ -</u>
 <u>Liabilities</u>				
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -
Due to Police Pension Fiduciary fund	-	-	-	-
Due to Governmental funds	-	-	-	-
Trust payable	23,090	14,282	431	-
	<u>23,090</u>	<u>14,282</u>	<u>431</u>	<u>-</u>
Total liabilities	<u>\$ 23,090</u>	<u>\$ 14,282</u>	<u>\$ 431</u>	<u>\$ -</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITON
 AGENCY FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	Hotel/Motel Tax 7304	LIT Certified Shares 7330	LIT Public Safety 7331	LIT Economic Development 7332
Cash and cash equivalents	\$ 1,337,915	\$ -	\$ 137	\$ -
Receivables (net of allowances):				
Accounts	138,098	-	-	-
Taxes	-	-	-	-
Due from Governmental funds	-	-	-	-
Investments at fair value	3,946,093	-	403	-
	<u>5,422,106</u>	<u>-</u>	<u>540</u>	<u>-</u>
Total assets	<u>\$ 5,422,106</u>	<u>\$ -</u>	<u>\$ 540</u>	<u>\$ -</u>
 <u>Liabilities</u>				
Payroll withholdings payable	\$ -	\$ -	\$ -	\$ -
Due to Police Pension Fiduciary fund	-	-	-	-
Due to Governmental funds	-	-	-	-
Trust payable	5,422,106	-	540	-
	<u>5,422,106</u>	<u>-</u>	<u>540</u>	<u>-</u>
Total liabilities	<u>\$ 5,422,106</u>	<u>\$ -</u>	<u>\$ 540</u>	<u>\$ -</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITON
 AGENCY FUNDS
 DECEMBER 31, 2019

<u>Assets</u>	LIT Special Distribution 7333	County Tourism Development 7402	Total
Cash and cash equivalents	\$ -	\$ 49,043	\$ 23,727,695
Receivables (net of allowances):			
Accounts	-	-	201,241
Taxes	-	-	80,524,822
Due from Governmental funds	-	-	12,782
Investments at fair value	-	144,647	15,313,284
Total assets	<u>\$ -</u>	<u>\$ 193,690</u>	<u>\$ 119,779,824</u>
<u>Liabilities</u>			
Payroll withholdings payable	\$ -	\$ -	\$ 2,125
Due to Police Pension Fiduciary fund	-	-	905,748
Due to Governmental funds	-	-	1,483,876
Trust payable	-	193,690	117,388,075
Total liabilities	<u>\$ -</u>	<u>\$ 193,690</u>	<u>\$ 119,779,824</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	After Settlement Collections 0001	Sheriff's Inmate Trust 0002	Jail Commissary 0003
Assets:			
Cash and cash equivalents, January 1	\$ 10,229,058	\$ 85,062	\$ 283,261
Additions	-	-	12,725
Deductions	(1,772,822)	(14,525)	-
Cash and cash equivalents, December 31	<u>8,456,236</u>	<u>70,537</u>	<u>295,986</u>
Accounts receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	18,966,053	-	-
Additions	-	-	-
Deductions	(838,204)	-	-
Taxes receivable, December 31	<u>18,127,849</u>	<u>-</u>	<u>-</u>
Due from Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due from Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Investments at fair value, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Total assets, December 31	<u><u>\$ 26,584,085</u></u>	<u><u>\$ 70,537</u></u>	<u><u>\$ 295,986</u></u>
Liabilities:			
Bank overdraft fee, January 1	\$ -	\$ -	\$ -
Additions	-	-	-
Deductions	-	-	-
Bank overdraft fee, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholding payable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Payroll withholding payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Police Pension Fiduciary fund, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Police Pension Fiduciary fund, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Governmental funds, January 1	1,775,977	-	-
Additions	-	-	-
Deductions	(292,101)	-	-
Due to Governmental funds, December 31	<u>1,483,876</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	27,419,134	85,062	283,261
Additions	-	-	12,725
Deductions	(2,318,925)	(14,525)	-
Trust payable, December 31	<u>25,100,209</u>	<u>70,537</u>	<u>295,986</u>
Total liabilities, December 31	<u><u>26,584,085</u></u>	<u><u>70,537</u></u>	<u><u>295,986</u></u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	JCC Detention Fund 0004	JCC Equipment Reimbursement 0005	JCC Restitution 0006
Assets:			
Cash and cash equivalents, January 1	\$ 594	\$ 2,817	\$ 23,225
Additions	154	-	4,799
Deductions	-	(50)	-
Cash and cash equivalents, December 31	<u>748</u>	<u>2,767</u>	<u>28,024</u>
Accounts receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due from Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due from Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Investments at fair value, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Total assets, December 31	<u>\$ 748</u>	<u>\$ 2,767</u>	<u>\$ 28,024</u>
Liabilities:			
Bank overdraft fee, January 1	\$ -	\$ -	\$ -
Additions	-	-	-
Deductions	-	-	-
Bank overdraft fee, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholding payable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Payroll withholding payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Police Pension Fiduciary fund, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Police Pension Fiduciary fund, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	594	2,817	23,225
Additions	154	-	4,799
Deductions	-	(50)	-
Trust payable, December 31	<u>748</u>	<u>2,767</u>	<u>28,024</u>
Total liabilities, December 31	<u>748</u>	<u>2,767</u>	<u>28,024</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Clerk's Main Office 0008	Clerk Support Checkbook 0009	Clerk Small Claims 0010
Assets:			
Cash and cash equivalents, January 1	\$ 5,076,443	\$ 91,653	\$ 6,394
Additions	-	-	13
Deductions	(1,109,305)	(11,240)	-
Cash and cash equivalents, December 31	<u>3,967,138</u>	<u>80,413</u>	<u>6,407</u>
Accounts receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due from Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due from Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Investments at fair value, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Total assets, December 31	<u><u>\$ 3,967,138</u></u>	<u><u>\$ 80,413</u></u>	<u><u>\$ 6,407</u></u>
Liabilities:			
Bank overdraft fee, January 1	\$ -	\$ -	\$ -
Additions	-	-	-
Deductions	-	-	-
Bank overdraft fee, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholding payable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Payroll withholding payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Police Pension Fiduciary fund, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Police Pension Fiduciary fund, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	5,073,443	91,653	6,394
Additions	-	-	13
Deductions	(1,106,305)	(11,240)	-
Trust payable, December 31	<u>3,967,138</u>	<u>80,413</u>	<u>6,407</u>
Total liabilities, December 31	<u><u>3,967,138</u></u>	<u><u>80,413</u></u>	<u><u>6,407</u></u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Clerk Odyssey Fund 0011	Clerk Mishawaka Cashbook 0012	Clerk Trust & Investment 0013
Assets:			
Cash and cash equivalents, January 1	\$ 4,141,354	\$ 42,482	\$ 12,259
Additions	1,162,406	109	-
Deductions	-	-	(12,257)
Cash and cash equivalents, December 31	<u>5,303,760</u>	<u>42,591</u>	<u>2</u>
Accounts receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due from Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due from Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Investments at fair value, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Total assets, December 31	<u><u>\$ 5,303,760</u></u>	<u><u>\$ 42,591</u></u>	<u><u>\$ 2</u></u>
Liabilities:			
Bank overdraft fee, January 1	\$ -	\$ -	\$ -
Additions	-	-	-
Deductions	-	-	-
Bank overdraft fee, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholding payable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Payroll withholding payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Police Pension Fiduciary fund, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Police Pension Fiduciary fund, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	4,141,354	42,482	12,259
Additions	1,162,406	109	-
Deductions	-	-	(12,257)
Trust payable, December 31	<u>5,303,760</u>	<u>42,591</u>	<u>2</u>
Total liabilities, December 31	<u><u>5,303,760</u></u>	<u><u>42,591</u></u>	<u><u>2</u></u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Portage Manor Resident Trust 0017	Sheriff Unclaimed and Unearned 0021	Clerk Quest System 0022
Assets:			
Cash and cash equivalents, January 1	\$ 19,899	\$ 194,664	\$ 13,996
Additions	-	52,413	5,064
Deductions	(4,887)	-	-
Cash and cash equivalents, December 31	<u>15,012</u>	<u>247,077</u>	<u>19,060</u>
Accounts receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due from Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due from Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Investments at fair value, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Total assets, December 31	<u><u>\$ 15,012</u></u>	<u><u>\$ 247,077</u></u>	<u><u>\$ 19,060</u></u>
Liabilities:			
Bank overdraft fee, January 1	\$ -	\$ -	\$ -
Additions	-	-	-
Deductions	-	-	-
Bank overdraft fee, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholding payable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Payroll withholding payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Police Pension Fiduciary fund, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Police Pension Fiduciary fund, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	19,899	194,664	13,996
Additions	-	52,413	5,064
Deductions	(4,887)	-	-
Trust payable, December 31	<u>15,012</u>	<u>247,077</u>	<u>19,060</u>
Total liabilities, December 31	<u><u>15,012</u></u>	<u><u>247,077</u></u>	<u><u>19,060</u></u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Tax Sale Clearing 1108	City/Town Court Costs 1116	Co-Police Pension 1193
Assets:			
Cash and cash equivalents, January 1	\$ 2,609	\$ 406,062	\$ 870,677
Additions	69,872	-	-
Deductions	-	(290,346)	(652,561)
Cash and cash equivalents, December 31	<u>72,481</u>	<u>115,716</u>	<u>218,116</u>
Accounts receivable, January 1	-	3,518	33,294
Additions	-	467	-
Deductions	-	-	(1,762)
Accounts receivable, December 31	<u>-</u>	<u>3,985</u>	<u>31,532</u>
Taxes receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due from Governmental funds, January 1	-	-	11,803
Additions	-	-	979
Deductions	-	-	-
Due from Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>12,782</u>
Investments at fair value, January 1	-	-	-
Additions	213,779	341,299	643,318
Deductions	-	-	-
Investments at fair value, December 31	<u>213,779</u>	<u>341,299</u>	<u>643,318</u>
Total assets, December 31	<u><u>\$ 286,260</u></u>	<u><u>\$ 461,000</u></u>	<u><u>\$ 905,748</u></u>
Liabilities:			
Bank overdraft fee, January 1	\$ -	\$ -	\$ -
Additions	-	-	-
Deductions	-	-	-
Bank overdraft fee, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholding payable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Payroll withholding payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Police Pension Fiduciary fund, January 1	-	-	903,971
Additions	-	-	-
Deductions	-	-	1,777
Due to Police Pension Fiduciary fund, December 31	<u>-</u>	<u>-</u>	<u>905,748</u>
Due to Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	2,609	409,580	-
Additions	283,651	51,420	-
Deductions	-	-	-
Trust payable, December 31	<u>286,260</u>	<u>461,000</u>	<u>-</u>
Total liabilities, December 31	<u><u>286,260</u></u>	<u><u>461,000</u></u>	<u><u>905,748</u></u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Surplus Tax 1201	Tax Sale Redemption 1204	Tax Sale Surplus 1205
Assets:			
Cash and cash equivalents, January 1	\$ 418,347	\$ 57,166	\$ 5,148,236
Additions	-	-	-
Deductions	(186,327)	(26,895)	(3,449,295)
Cash and cash equivalents, December 31	<u>232,020</u>	<u>30,271</u>	<u>1,698,941</u>
Accounts receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due from Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due from Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value, January 1	-	-	-
Additions	684,327	89,284	5,010,916
Deductions	-	-	-
Investments at fair value, December 31	<u>684,327</u>	<u>89,284</u>	<u>5,010,916</u>
Total assets, December 31	<u><u>\$ 916,347</u></u>	<u><u>\$ 119,555</u></u>	<u><u>\$ 6,709,857</u></u>
Liabilities:			
Bank overdraft fee, January 1	\$ -	\$ -	\$ -
Additions	-	-	-
Deductions	-	-	-
Bank overdraft fee, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholding payable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Payroll withholding payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Police Pension Fiduciary fund, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Police Pension Fiduciary fund, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	418,347	57,166	5,148,236
Additions	498,000	62,389	1,561,621
Deductions	-	-	-
Trust payable, December 31	<u>916,347</u>	<u>119,555</u>	<u>6,709,857</u>
Total liabilities, December 31	<u><u>916,347</u></u>	<u><u>119,555</u></u>	<u><u>6,709,857</u></u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Solid Waste/Recycling 2701	Mishawaka Sports Complex 4926	Potawatomi Zoo Capital 4927
Assets:			
Cash and cash equivalents, January 1	\$ -	\$ -	\$ -
Additions	-	84,191	56,155
Deductions	-	-	-
Cash and cash equivalents, December 31	<u>-</u>	<u>84,191</u>	<u>56,155</u>
Accounts receivable, January 1	-	-	-
Additions	-	16,572	11,054
Deductions	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>16,572</u>	<u>11,054</u>
Taxes receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due from Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due from Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value, January 1	-	-	-
Additions	-	248,317	165,628
Deductions	-	-	-
Investments at fair value, December 31	<u>-</u>	<u>248,317</u>	<u>165,628</u>
Total assets, December 31	<u><u>\$ -</u></u>	<u><u>\$ 349,080</u></u>	<u><u>\$ 232,837</u></u>
Liabilities:			
Bank overdraft fee, January 1	\$ -	\$ -	\$ -
Additions	-	-	-
Deductions	-	-	-
Bank overdraft fee, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholding payable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Payroll withholding payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Police Pension Fiduciary fund, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Police Pension Fiduciary fund, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	-	-	-
Additions	-	349,080	232,837
Deductions	-	-	-
Trust payable, December 31	<u>-</u>	<u>349,080</u>	<u>232,837</u>
Total liabilities, December 31	<u><u>-</u></u>	<u><u>349,080</u></u>	<u><u>232,837</u></u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Heath Insurance Payroll Withholding 5201-5203	Other Payroll Withholding 5250-5256	Child Support Withholding 5351
Assets:			
Cash and cash equivalents, January 1	\$ -	\$ -	\$ -
Additions	12	-	-
Deductions	-	-	-
Cash and cash equivalents, December 31	<u>12</u>	<u>-</u>	<u>-</u>
Accounts receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due from Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due from Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value, January 1	-	-	-
Additions	33	-	-
Deductions	-	-	-
Investments at fair value, December 31	<u>33</u>	<u>-</u>	<u>-</u>
Total assets, December 31	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities:			
Bank overdraft fee, January 1	\$ -	\$ -	\$ -
Additions	-	-	-
Deductions	-	-	-
Bank overdraft fee, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholding payable, January 1	-	-	-
Additions	45	-	-
Deductions	-	-	-
Payroll withholding payable, December 31	<u>45</u>	<u>-</u>	<u>-</u>
Due to Police Pension Fiduciary fund, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Police Pension Fiduciary fund, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Trust payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, December 31	<u>45</u>	<u>-</u>	<u>-</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Deferred Comp Withholding 5352	Federal Withholding 5353	FICA Tax Withholding 5354
Assets:			
Cash and cash equivalents, January 1	\$ -	\$ -	\$ -
Additions	-	-	-
Deductions	-	-	-
Cash and cash equivalents, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Accounts receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due from Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due from Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Investments at fair value, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Total assets, December 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Liabilities:			
Bank overdraft fee, January 1	\$ -	\$ -	\$ -
Additions	-	-	-
Deductions	-	-	-
Bank overdraft fee, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholding payable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Payroll withholding payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Police Pension Fiduciary fund, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Police Pension Fiduciary fund, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Trust payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, December 31	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	PERF Withholding 5357	Ind Gross Tax Withholding 5361	Union Dues Payroll Withholding 5362
Assets:			
Cash and cash equivalents, January 1	\$ 2,078	\$ 2	\$ -
Additions	-	-	-
Deductions	(1,552)	(2)	-
Cash and cash equivalents, December 31	<u>526</u>	<u>-</u>	<u>-</u>
Accounts receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due from Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due from Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value, January 1	-	-	-
Additions	1,552	2	-
Deductions	-	-	-
Investments at fair value, December 31	<u>1,552</u>	<u>2</u>	<u>-</u>
Total assets, December 31	<u><u>\$ 2,078</u></u>	<u><u>\$ 2</u></u>	<u><u>\$ -</u></u>
Liabilities:			
Bank overdraft fee, January 1	\$ -	\$ -	\$ -
Additions	-	-	-
Deductions	-	-	-
Bank overdraft fee, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholding payable, January 1	2,078	2	-
Additions	-	-	-
Deductions	-	-	-
Payroll withholding payable, December 31	<u>2,078</u>	<u>2</u>	<u>-</u>
Due to Police Pension Fiduciary fund, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Police Pension Fiduciary fund, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Trust payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, December 31	<u><u>2,078</u></u>	<u><u>2</u></u>	<u><u>-</u></u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Wage Garnishments Withholding 5364	Settlement Fund 6000	County Wheel Tax 6020
Assets:			
Cash and cash equivalents, January 1	\$ -	\$ -	\$ 2,311
Additions	-	-	-
Deductions	-	-	(1,805)
Cash and cash equivalents, December 31	<u>-</u>	<u>-</u>	<u>506</u>
Accounts receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	56,696,749	44,544
Additions	-	4,992,016	2,985
Deductions	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>61,688,765</u>	<u>47,529</u>
Due from Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due from Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value, January 1	-	-	-
Additions	-	-	1,494
Deductions	-	-	-
Investments at fair value, December 31	<u>-</u>	<u>-</u>	<u>1,494</u>
Total assets, December 31	<u>\$ -</u>	<u>\$ 61,688,765</u>	<u>\$ 49,529</u>
Liabilities:			
Bank overdraft fee, January 1	\$ -	\$ 537,380	\$ -
Additions	-	-	-
Deductions	-	(537,380)	-
Bank overdraft fee, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholding payable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Payroll withholding payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Police Pension Fiduciary fund, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Police Pension Fiduciary fund, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	-	56,159,369	49,855
Additions	-	5,529,396	-
Deductions	-	-	(326)
Trust payable, December 31	<u>-</u>	<u>61,688,765</u>	<u>49,529</u>
Total liabilities, December 31	<u>-</u>	<u>61,688,765</u>	<u>49,529</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	CVET Fund 6023	Excise Surtax Fund 6024	Sewage Liens Collections 6042
Assets:			
Cash and cash equivalents, January 1	\$ 901	\$ -	\$ 40
Additions	-	-	-
Deductions	(901)	-	(30)
Cash and cash equivalents, December 31	<u>-</u>	<u>-</u>	<u>10</u>
Accounts receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	626,039	-
Additions	-	34,209	-
Deductions	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>660,248</u>	<u>-</u>
Due from Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due from Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value, January 1	-	-	-
Additions	-	-	30
Deductions	-	-	-
Investments at fair value, December 31	<u>-</u>	<u>-</u>	<u>30</u>
Total assets, December 31	<u><u>\$ -</u></u>	<u><u>\$ 660,248</u></u>	<u><u>\$ 40</u></u>
Liabilities:			
Bank overdraft fee, January 1	\$ -	\$ -	\$ -
Additions	-	-	-
Deductions	-	-	-
Bank overdraft fee, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholding payable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Payroll withholding payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Police Pension Fiduciary fund, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Police Pension Fiduciary fund, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	901	626,039	40
Additions	-	34,209	-
Deductions	(901)	-	-
Trust payable, December 31	<u>-</u>	<u>660,248</u>	<u>40</u>
Total liabilities, December 31	<u><u>-</u></u>	<u><u>660,248</u></u>	<u><u>40</u></u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Financial Institutions Taxes 6051	BPPE Late Filing Fees 6053	LIT - Property Tax Replacement 6203
Assets:			
Cash and cash equivalents, January 1	\$ -	\$ 36,025	\$ 6,036,529
Additions	-	-	-
Deductions	-	(23,107)	(4,787,053)
Cash and cash equivalents, December 31	<u>-</u>	<u>12,918</u>	<u>1,249,476</u>
Accounts receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due from Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due from Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value, January 1	-	-	-
Additions	-	38,100	3,685,248
Deductions	-	-	-
Investments at fair value, December 31	<u>-</u>	<u>38,100</u>	<u>3,685,248</u>
Total assets, December 31	<u>\$ -</u>	<u>\$ 51,018</u>	<u>\$ 4,934,724</u>
Liabilities:			
Bank overdraft fee, January 1	\$ -	\$ -	\$ -
Additions	-	-	-
Deductions	-	-	-
Bank overdraft fee, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholding payable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Payroll withholding payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Police Pension Fiduciary fund, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Police Pension Fiduciary fund, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	-	36,025	6,036,529
Additions	-	14,993	-
Deductions	-	-	(1,101,805)
Trust payable, December 31	<u>-</u>	<u>51,018</u>	<u>4,934,724</u>
Total liabilities, December 31	<u>-</u>	<u>51,018</u>	<u>4,934,724</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	State Fines/Forfeitures (Common School) 7101	Infraction Judgements 7102	Overweight Vehicle Fines 7103
Assets:			
Cash and cash equivalents, January 1	\$ 1,674	\$ 7,234	\$ -
Additions	-	-	-
Deductions	(1,090)	(5,213)	-
Cash and cash equivalents, December 31	<u>584</u>	<u>2,021</u>	<u>-</u>
Accounts receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due from Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due from Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value, January 1	-	-	-
Additions	1,722	5,963	-
Deductions	-	-	-
Investments at fair value, December 31	<u>1,722</u>	<u>5,963</u>	<u>-</u>
Total assets, December 31	<u>\$ 2,306</u>	<u>\$ 7,984</u>	<u>\$ -</u>
Liabilities:			
Bank overdraft fee, January 1	\$ -	\$ -	\$ -
Additions	-	-	-
Deductions	-	-	-
Bank overdraft fee, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholding payable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Payroll withholding payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Police Pension Fiduciary fund, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Police Pension Fiduciary fund, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	1,674	7,234	-
Additions	632	750	-
Deductions	-	-	-
Trust payable, December 31	<u>2,306</u>	<u>7,984</u>	<u>-</u>
Total liabilities, December 31	<u>2,306</u>	<u>7,984</u>	<u>-</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Death Benefit 7104	Sales Disclosure- State Share 7105	Coroner Training and Cont Education 7106
Assets:			
Cash and cash equivalents, January 1	\$ 785	\$ 2,145	\$ 3,631
Additions	-	-	-
Deductions	(598)	(1,444)	(2,833)
Cash and cash equivalents, December 31	<u>187</u>	<u>701</u>	<u>798</u>
Accounts receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due from Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due from Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value, January 1	-	-	-
Additions	553	2,069	2,354
Deductions	-	-	-
Investments at fair value, December 31	<u>553</u>	<u>2,069</u>	<u>2,354</u>
Total assets, December 31	<u>\$ 740</u>	<u>\$ 2,770</u>	<u>\$ 3,152</u>
Liabilities:			
Bank overdraft fee, January 1	\$ -	\$ -	\$ -
Additions	-	-	-
Deductions	-	-	-
Bank overdraft fee, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholding payable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Payroll withholding payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Police Pension Fiduciary fund, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Police Pension Fiduciary fund, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	785	2,145	3,631
Additions	-	625	-
Deductions	(45)	-	(479)
Trust payable, December 31	<u>740</u>	<u>2,770</u>	<u>3,152</u>
Total liabilities, December 31	<u>740</u>	<u>2,770</u>	<u>3,152</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Adult/Juv. Interstate Compact 7107	Mortgage Recording Fee- State Share 7108	Sex/Violent Offender Reg Fees 7111
Assets:			
Cash and cash equivalents, January 1	\$ 14,653	\$ 1,608	\$ 42,884
Additions	-	-	-
Deductions	(10,673)	(1,127)	(27,647)
Cash and cash equivalents, December 31	<u>3,980</u>	<u>481</u>	<u>15,237</u>
Accounts receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due from Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due from Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value, January 1	-	-	-
Additions	11,738	1,419	44,938
Deductions	-	-	-
Investments at fair value, December 31	<u>11,738</u>	<u>1,419</u>	<u>44,938</u>
Total assets, December 31	<u><u>\$ 15,718</u></u>	<u><u>\$ 1,900</u></u>	<u><u>\$ 60,175</u></u>
Liabilities:			
Bank overdraft fee, January 1	\$ -	\$ -	\$ -
Additions	-	-	-
Deductions	-	-	-
Bank overdraft fee, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholding payable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Payroll withholding payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Police Pension Fiduciary fund, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Police Pension Fiduciary fund, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	14,653	1,608	42,884
Additions	1,065	292	17,291
Deductions	-	-	-
Trust payable, December 31	<u>15,718</u>	<u>1,900</u>	<u>60,175</u>
Total liabilities, December 31	<u><u>15,718</u></u>	<u><u>1,900</u></u>	<u><u>60,175</u></u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Child Restraint Violations Fines 7113	State Drug Forfeitures 7120	Inheritance Tax 7202
Assets:			
Cash and cash equivalents, January 1	\$ 325	\$ 12,920	\$ 7,700
Additions	-	-	-
Deductions	(274)	(7,073)	(4,084)
Cash and cash equivalents, December 31	<u>51</u>	<u>5,847</u>	<u>3,616</u>
Accounts receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due from Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due from Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value, January 1	-	-	-
Additions	149	17,243	10,666
Deductions	-	-	-
Investments at fair value, December 31	<u>149</u>	<u>17,243</u>	<u>10,666</u>
Total assets, December 31	<u>\$ 200</u>	<u>\$ 23,090</u>	<u>\$ 14,282</u>
Liabilities:			
Bank overdraft fee, January 1	\$ -	\$ -	\$ -
Additions	-	-	-
Deductions	-	-	-
Bank overdraft fee, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholding payable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Payroll withholding payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Police Pension Fiduciary fund, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Police Pension Fiduciary fund, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	325	12,920	7,700
Additions	-	10,170	6,582
Deductions	(125)	-	-
Trust payable, December 31	<u>200</u>	<u>23,090</u>	<u>14,282</u>
Total liabilities, December 31	<u>200</u>	<u>23,090</u>	<u>14,282</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Education Plate Fees Distribution 7301	Riverboat Revenue Sharing 7303	Hotel/Motel Tax 7304
Assets:			
Cash and cash equivalents, January 1	\$ -	\$ -	\$ 6,124,258
Additions	-	-	-
Deductions	-	-	(4,786,343)
Cash and cash equivalents, December 31	<u>-</u>	<u>-</u>	<u>1,337,915</u>
Accounts receivable, January 1	-	-	-
Additions	-	-	138,098
Deductions	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>138,098</u>
Taxes receivable, January 1	394	-	-
Additions	37	-	-
Deductions	-	-	-
Taxes receivable, December 31	<u>431</u>	<u>-</u>	<u>-</u>
Due from Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due from Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value, January 1	-	-	-
Additions	-	-	3,946,093
Deductions	-	-	-
Investments at fair value, December 31	<u>-</u>	<u>-</u>	<u>3,946,093</u>
Total assets, December 31	<u>\$ 431</u>	<u>\$ -</u>	<u>\$ 5,422,106</u>
Liabilities:			
Bank overdraft fee, January 1	\$ -	\$ -	\$ -
Additions	-	-	-
Deductions	-	-	-
Bank overdraft fee, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholding payable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Payroll withholding payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Police Pension Fiduciary fund, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Police Pension Fiduciary fund, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	394	-	6,124,258
Additions	37	-	-
Deductions	-	-	(702,152)
Trust payable, December 31	<u>431</u>	<u>-</u>	<u>5,422,106</u>
Total liabilities, December 31	<u>431</u>	<u>-</u>	<u>5,422,106</u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	LIT Certified Shares 7330	LIT Public Safety 7331	LIT Economic Development 7332
Assets:			
Cash and cash equivalents, January 1	\$ -	\$ -	\$ -
Additions	-	137	-
Deductions	-	-	-
Cash and cash equivalents, December 31	<u>-</u>	<u>137</u>	<u>-</u>
Accounts receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Taxes receivable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due from Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due from Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Investments at fair value, January 1	-	-	-
Additions	-	403	-
Deductions	-	-	-
Investments at fair value, December 31	<u>-</u>	<u>403</u>	<u>-</u>
Total assets, December 31	<u><u>\$ -</u></u>	<u><u>\$ 540</u></u>	<u><u>\$ -</u></u>
Liabilities:			
Bank overdraft fee, January 1	\$ -	\$ -	\$ -
Additions	-	-	-
Deductions	-	-	-
Bank overdraft fee, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholding payable, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Payroll withholding payable, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Police Pension Fiduciary fund, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Police Pension Fiduciary fund, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Due to Governmental funds, January 1	-	-	-
Additions	-	-	-
Deductions	-	-	-
Due to Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Trust payable, January 1	-	-	-
Additions	-	540	-
Deductions	-	-	-
Trust payable, December 31	<u>-</u>	<u>540</u>	<u>-</u>
Total liabilities, December 31	<u><u>-</u></u>	<u><u>540</u></u>	<u><u>-</u></u>

ST. JOSEPH COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	LIT Special Distribution 7333	County Tourism Development 7402	Total
Assets:			
Cash and cash equivalents, January 1	\$ -	\$ 300,967	\$ 39,724,928
Additions	-	-	1,448,050
Deductions	-	(251,924)	(17,445,283)
Cash and cash equivalents, December 31	<u>-</u>	<u>49,043</u>	<u>23,727,695</u>
Accounts receivable, January 1	-	-	36,812
Additions	-	-	166,191
Deductions	-	-	(1,762)
Accounts receivable, December 31	<u>-</u>	<u>-</u>	<u>201,241</u>
Taxes receivable, January 1	-	-	76,333,779
Additions	-	-	5,029,247
Deductions	-	-	(838,204)
Taxes receivable, December 31	<u>-</u>	<u>-</u>	<u>80,524,822</u>
Due from Governmental funds, January 1	-	-	11,803
Additions	-	-	979
Deductions	-	-	-
Due from Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>12,782</u>
Investments at fair value, January 1	-	-	-
Additions	-	144,647	15,313,284
Deductions	-	-	-
Investments at fair value, December 31	<u>-</u>	<u>144,647</u>	<u>15,313,284</u>
Total assets, December 31	<u>\$ -</u>	<u>\$ 193,690</u>	<u>\$ 119,779,824</u>
Liabilities:			
Bank overdraft fee, January 1	\$ -	\$ -	\$ 537,380
Additions	-	-	-
Deductions	-	-	(537,380)
Bank overdraft fee, December 31	<u>-</u>	<u>-</u>	<u>-</u>
Payroll withholding payable, January 1	-	-	2,080
Additions	-	-	45
Deductions	-	-	-
Payroll withholding payable, December 31	<u>-</u>	<u>-</u>	<u>2,125</u>
Due to Police Pension Fiduciary fund, January 1	-	-	903,971
Additions	-	-	-
Deductions	-	-	1,777
Due to Police Pension Fiduciary fund, December 31	<u>-</u>	<u>-</u>	<u>905,748</u>
Due to Governmental funds, January 1	-	-	1,775,977
Additions	-	-	-
Deductions	-	-	(292,101)
Due to Governmental funds, December 31	<u>-</u>	<u>-</u>	<u>1,483,876</u>
Trust payable, January 1	-	300,967	112,876,111
Additions	-	-	9,893,263
Deductions	-	(107,277)	(5,381,299)
Trust payable, December 31	<u>-</u>	<u>193,690</u>	<u>117,388,075</u>
Total liabilities, December 31	<u>-</u>	<u>193,690</u>	<u>119,779,824</u>