

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

ANNUAL FINANCIAL REPORT

2009

ELKHART COUNTY, INDIANA



FILED

08/18/2010

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	David L. Hess	01-01-08 to 12-31-10
Treasurer	Larry R. Ernest	01-01-09 to 12-31-12
Clerk	Stephanie Burgess	01-01-07 to 12-31-10
Sheriff	Michael K. Books	01-01-07 to 12-31-10
Recorder	Christopher J. Anderson	01-01-08 to 12-31-10
President of the Board of County Commissioners	Terry Rodino	01-01-09 to 12-31-10
President of the County Council	John K. Letherman	01-01-09 to 12-31-10



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF ELKHART COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Elkhart County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note I, the financial statements referred to above do not include a component unit of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component unit of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2009, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated July 19, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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 Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subjected to an annual examination performed by State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Management's Discussion and Analysis, Schedules of Funding Progress, and Budgetary Comparison Schedules, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

July 19, 2010



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF ELKHART COUNTY, INDIANA

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Elkhart County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 19, 2010. The opinions to the financial statements were qualified due to the omission of the component unit of Elkhart County which results in an incomplete presentation of the basic financial statements. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

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

We noted certain matters that we reported to management in a separate letter dated July 19, 2010.

This report is intended solely for the information and use of the County's management, the Commissioners, the Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 19, 2010

**County of Elkhart, Indiana
Management's Discussion and Analysis
December 31, 2009**

This discussion and analysis highlights the County of Elkhart's financial activities for the year ending December 31, 2009. We hope you will find this discussion helpful in assessing the County's financial condition. Please read it in conjunction with the County's financial statements and accompanying notes, which follow this discussion and analysis.

Financial Highlights

2009 was a very challenging year for Elkhart County Government. In 2009, revenues for Elkhart County declined due to the overall economy. For the County, this downturn was compounded by delays in the tax billing system due to State mandated changes in the tax billing system and conversion issues tied to the County's assessment data. In an effort to meet the cash flow needs of the tax units in the County, provisional tax bills were issued for the first installment of the 2008 pay 2009 property taxes. This was followed by a reconciled bill for the fall collection. This procedural change placed the County in a position to have a December 31 settlement for property tax revenues.

In spite of the downturn in the overall economy, the County experienced a small increase in CAGIT revenues in 2009 (see below). This increase provided additional cash which helped to offset reductions in property taxes. In spite of all of the negative influences on the County's financial system, Elkhart County was able to maintain a yearend cash balance of over 12 million dollars and a slight increase over the 2008 year end amount.

CAGIT RECEIVED

Fiscal Year	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
CAGIT Received	\$9,128,164	\$10,731,683	\$11,056,008	\$10,844,056	\$11,123,506

GENERAL FUND DECEMBER 31, 2009 CASH BALANCE

Fiscal Year	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
	\$12,751,888	\$15,602,935	\$15,989,040	\$12,435,668	\$12,599,656

Basic Financial Statements

The Governmental Accounting Standards Board (GASB), in accordance with GASB Statement No. 34, requires the County to present its financial statements as government-wide statements and fund financial statements.

The basic financial statements of the County consist of the following:

1. Government-wide statements.
2. Enterprise Fund financial statements.

Government-wide statements include the Statement of Cash and Investments and the Statement of Cash Activities. Government-wide statements report on two major categories of services:

- Governmental activities, these statements encompass most of the County’s basic services that are provided to its citizens.
- Business-type activity, this statement covers the Elkhart County Solid Waste Department (landfill) and the Storm Water Utility Department.

Governmental activities include most of the County’s basic services that are provided to its citizens, such as the general government, Highway, Sheriff’s Department and Parks Department.

Fund financial statements are broadly categorized as governmental and proprietary. Separate financial statements are presented for each of these fund categories.

- Governmental funds include a composite of numerous funds including the General Fund, Health Department and Park and Recreation Department Funds. The Governmental Funds report what most people consider basic government services. Governmental Funds combine various funds into one total. This statement provides a detailed short term view of the County’s general government operations and the basic services it provides. This information will help you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County’s programs.
- Proprietary (enterprise) funds encompass the business-type activities of the County. For Elkhart County this statement reflects the financial activity of the Elkhart County Solid Waste Department which is the County Landfill and the Storm Water Utility Department.

Condensed Financial Data

For the year ended December 31, 2009, cash net assets changed as follows:

	<u>Governmental Activities</u>	<u>Business Activities</u>	<u>Total</u>
Beginning Cash Net Assets	\$102,784,310	\$15,884,161	\$121,975,144
Increase in Cash Net Assets	(\$8,987,823)	\$4,567,709	(\$4,420,114)
Ending Cash Net Assets	\$93,796,487	\$20,451,870	\$114,248,357

It is difficult to compare the beginning and ending assets for 2009, due to the fact that the settlement for 2008 did not take place until March of 2009. This delay in settlement was due to delayed property tax collections in 2008. The delay in the 2008 billings created a problem when trying to compare the data from one year to the next in a cash basis audit. The beginning balance is overstated due to short term loans made to various funds in 2008 that were not paid off until 2009.

The following table outlines the net assets of the Government Funds and the County’s business-type activities

Cash and Investment Assets – December 31, 2009

	<u>Total Governmental</u>	<u>Total Business Type Activities</u>
Cash and Investments	\$ 65,349,293	\$ 12,656,617
Restricted assets:		
Cash and Investments	<u>\$ 28,447,194</u>	<u>\$ 7,795,253</u>
Total cash and investment assets – Dec. 31	\$ 93,796,487	\$ 20,451,870

Cash and Investment Fund Balance – December 31

Restricted for:

Public Safety	\$ 2,074,916
Highways and Streets	\$ 3,989,868
Health and Welfare	\$ 973,799
Debt service	\$ 11,810,817

Restricted for:

Capital projects	\$ 9,597,794	\$ 3,029,515
Landfill closure and post closure		\$ 4,765,738

Unrestricted	\$ 65,349,293	\$ 12,656,617
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Total cash and investment

fund balance – December 31	\$ 93,796,487	\$ 20,451,870
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Fund Analysis

In reviewing the major funds of the governmental activities, the following changes were observed.

General Fund:

The cash and investment balance of the general fund increased by \$ 163,988. This increase is a result of increased belt tightening and fiscal restraint by all departments and elected officials. As noted earlier in this report CAGIT revenues increased by \$279,450 for 2009 over the amount received in 2008. This increase certainly helped the balance at a time when other revenues were decreasing.

County Family and Children Fund: Historically the County Family and Children’s Fund was considered to be a “major” fund for the County. In 2009, that is no longer the case. Beginning, January 1, 2009, the State of Indiana took over the budgetary obligations of the Department of Family and Children and the department is now funded entirely through the budget approved by the Indiana General Assembly. In 2009, the County proceeded to close out the fund. Due to a deficit incurred by the department, the County was forced to establish a debt service fund and levy taxes to pay off the debt. Due to a reduced collection for property taxes in 2009, a small deficit remained as of 12-31-09. Due to action taken by the Elkhart County Council on 7-10-10, an appropriation was made from the Rainy Day fund to satisfy the loan balance which was due the County Property Sold fund. The County Family and Children’s Fund will now be closed out since the transition from a County Department to a State Department will be completed.

Major Moves Fund: Although the Major Moves Fund is not considered a “major” fund for the purpose of this audit, it is of interest to the readers of this document. The Major Moves Fund is being utilized as an internal revolving loan fund to provide financing for major capital projects. The fund is currently being utilized to finance the construction of the Johnson Street Bridge and the Six Span Bridge projects. The Major Moves Fund is being repaid from the Major Bridge Fund. As the money is being repaid, it is available to be loaned out again for other major capital projects.

Capital Asset and Long-Term Debt Activity:

A discussion of the financial health of the County cannot be complete without considering total investments in capital assets. As of December 31, 2009, Elkhart County had a total of \$628,355,247 invested in capital assets. These assets were divided between Governmental Activities and Business Activities.

The following table highlights the total assets and the amounts contributed to Governmental Assets and Business Assets.

	Governmental Activities	Business Type	Total
Land	\$ 889,041	\$1,134,214	\$ 2,023,255
Buildings	\$149,514,516	\$2,040,739	\$151,555,255
Improvements	\$ 4,585,227	\$ 84,396	\$ 4,669,623
Equipment	\$ 20,988,903	\$4,513,702	\$ 25,502,605
Infrastructure	\$421,497,106		\$421,497,106
Construction in Progress	\$ 23,107,403		\$ 23,107,403
Totals	\$620,582,196	\$7,773,051	\$628,355,247

As a comparison between 2008 and 2009 the total capital assets for 2008 were valued at \$609,688,648. As a comparison to December 31, 2009, Elkhart County had an increase in total capital assets of \$18,666,599, for a total of \$628,355,247 . A major contributor to this increase is the construction in progress of the Johnson Street Bridge and the Six Span Bridge projects.

Long Term Debt:

As of December 31, 2009, the total amount of long term debt and capital leases stood at \$75,187,691. Of this amount \$73,835,000 is attributed to the Criminal Justice Facility project. The additional \$1,352,691 is for three leases for energy savings to buildings and the 911 center equipment upgrade. The amount needed to satisfy the yearly debt obligation amounts to \$7,041,516.

Overall Analysis:

The increase in the year end balance of the County’s General Fund by \$163,988 is very positive in light of the economic disruption that has taken place in our local economy during 2009. As noted in the Financial Highlight at the beginning of this Management Discussion and Analysis, Elkhart County also experienced an increase of \$279,450 in CAGIT revenues in 2009. That increase plus the strong year end cash balance should help to maintain the County’s overall General Fund balance for 2010.

ELKHART COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2009

Functions/Programs	Program Receipts				Net (Disbursement) Receipt and Changes in Net Assets		
	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Totals
Primary government:							
Governmental activities:							
General government	\$ 64,812,040	\$ 991,796	\$ 557,342	\$ -	\$ (63,262,902)	\$ -	\$ (63,262,902)
Public safety	31,265,490	4,939,419	56,493	-	(26,269,578)	-	(26,269,578)
Highways and streets	19,361,263	54,832	4,214,662	1,216,863	(13,874,906)	-	(13,874,906)
Health and welfare	9,137,994	1,044,075	3,123,431	-	(4,970,488)	-	(4,970,488)
Economic development	3,970,067	-	-	482,914	(3,487,153)	-	(3,487,153)
Culture and recreation	3,460,152	395,623	-	-	(3,064,529)	-	(3,064,529)
Principal and interest on indebtedness	6,748,451	-	-	-	(6,748,451)	-	(6,748,451)
Total governmental activities	138,755,457	7,425,745	7,951,928	1,699,777	(121,678,007)	-	(121,678,007)
Business-type activities:							
Landfill	9,263,387	3,089,354	-	-	-	(6,174,033)	(6,174,033)
Storm Water	3,613,228	5,070,010	-	-	-	1,456,782	1,456,782
Total business-type activities	12,876,615	8,159,364	-	-	-	(4,717,251)	(4,717,251)
Total primary government	\$ 151,632,072	\$ 15,585,109	\$ 7,951,928	\$ 1,699,777	(121,678,007)	(4,717,251)	(126,395,258)
General receipts:							
Property taxes					49,976,731	-	49,976,731
Income taxes					25,727,202	-	25,727,202
Intergovernmental					7,695,992	-	7,695,992
Other local sources					30,948,486	-	30,948,486
Grants and contributions not restricted to specific programs					2,840,808	-	2,840,808
Investment earnings					4,500,965	284,960	4,785,925
Short-term interfund loan					(9,000,000)	9,000,000	-
Total general receipts and interfund loans					112,690,184	9,284,960	121,975,144
Change in net assets					(8,987,823)	4,567,709	(4,420,114)
Net assets - beginning					102,784,310	15,884,161	118,668,471
Net assets - ending					\$ 93,796,487	\$ 20,451,870	\$ 114,248,357
Assets							
Cash and investments					\$ 65,349,293	\$ 12,656,617	\$ 78,005,910
Restricted assets:							
Cash and investments					28,447,194	7,795,253	36,242,447
Total assets					\$ 93,796,487	\$ 20,451,870	\$ 114,248,357
Net Assets							
Restricted for:							
Public safety					\$ 2,074,916	\$ -	\$ 2,074,916
Highways and streets					3,989,868	-	3,989,868
Health and welfare					973,799	-	973,799
Debt service					11,810,817	-	11,810,817
Capital outlay					9,597,794	3,029,515	12,627,309
Landfill closure and post closure					-	4,765,738	4,765,738
Unrestricted					65,349,293	12,656,617	78,005,910
Total net assets					\$ 93,796,487	\$ 20,451,870	\$ 114,248,357

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

ELKHART COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2009

	General	County Bond and Interest	Other Governmental Funds	Totals
Receipts:				
Taxes	\$ 39,771,155	\$ -	\$ 42,693,883	\$ 82,465,038
Licenses and permits	208,538	-	1,044,075	1,252,613
Intergovernmental	3,546,836	-	11,961,413	15,508,249
Charges for services	1,831,173	-	1,644,825	3,475,998
Fines and forfeits	1,014,026	-	1,682,492	2,696,518
Other	11,966,544	20,949	2,610,411	14,597,904
Total receipts	58,338,272	20,949	61,637,099	119,996,320
Disbursements:				
General government	34,070,475	-	14,327,195	48,397,670
Public safety	16,166,103	-	13,999,834	30,165,937
Highways and streets	-	-	16,447,596	16,447,596
Health and welfare	-	-	8,939,351	8,939,351
Economic development	-	-	1,963,746	1,963,746
Culture and recreation	-	-	3,386,075	3,386,075
Debt service:				
Principal	-	3,085,000	492,231	3,577,231
Interest	-	3,093,350	77,870	3,171,220
Capital outlay:				
General government	266,884	-	1,299,147	1,566,031
Public safety	250,873	-	848,680	1,099,553
Highways and streets	-	-	2,913,667	2,913,667
Health and welfare	-	-	198,643	198,643
Economic development	-	-	2,006,321	2,006,321
Culture and recreation	-	-	99,266	99,266
Total disbursements	50,754,335	6,178,350	66,999,622	123,932,307
Excess (deficiency) of receipts over disbursements	7,583,937	(6,157,401)	(5,362,523)	(3,935,987)
Other financing sources (uses):				
Transfers in	39,988	12,358,702	15,000,131	27,398,821
Transfers out	-	-	(27,748,821)	(27,748,821)
Short-term interfund loans received	4,000,000	-	8,550,000	12,550,000
Short-term interfund loans paid	(13,000,000)	-	(8,550,000)	(21,550,000)
Long-term interfund loans received	-	-	9,800,000	9,800,000
Long-term interfund loans paid	-	-	(9,800,000)	(9,800,000)
Other receipts	1,540,063	-	3,768,159	5,308,222
Total other financing sources (uses)	(7,419,949)	12,358,702	(8,980,531)	(4,041,778)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	163,988	6,201,301	(14,343,054)	(7,977,765)
Cash and investment fund balance - beginning	12,435,668	5,609,516	82,009,967	100,055,151
Cash and investment fund balance - ending	<u>\$ 12,599,656</u>	<u>\$ 11,810,817</u>	<u>\$ 67,666,913</u>	92,077,386
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:				
Internal services 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 governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.				
				1,719,101
Net assets of governmental activities				<u>\$ 93,796,487</u>
Cash and Investment Assets - Ending				
Cash and investments	\$ 12,599,656	\$ -	\$ 51,030,536	\$ 63,630,192
Restricted assets:				
Cash and investments	-	11,810,817	16,636,377	28,447,194
Total cash and investment assets - ending	<u>\$ 12,599,656</u>	<u>\$ 11,810,817</u>	<u>\$ 67,666,913</u>	<u>\$ 92,077,386</u>
Cash and Investment Fund Balance - Ending				
Restricted for:				
Public safety	\$ -	\$ -	\$ 2,074,916	\$ 2,074,916
Highways and streets	-	-	3,989,868	3,989,868
Health and welfare	-	-	973,799	973,799
Debt service	-	11,810,817	-	11,810,817
Capital outlay	-	-	9,597,794	9,597,794
Unrestricted	12,599,656	-	51,030,536	63,630,192
Total cash and investment fund balance - ending	<u>\$ 12,599,656</u>	<u>\$ 11,810,817</u>	<u>\$ 67,666,913</u>	<u>\$ 92,077,386</u>

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

ELKHART COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
PROPRIETARY FUNDS
As Of And For The Year Ended December 31, 2009

	<u>Landfill</u>	<u>Storm Water Utility</u>	<u>Totals</u>	<u>Internal Service Funds</u>
Operating receipts:				
Fees	\$ 3,056,316	\$ 1,762,913	\$ 4,819,229	\$ -
Charges for services	-	3,200,189	3,200,189	-
Miscellaneous	<u>33,038</u>	<u>106,908</u>	<u>139,946</u>	<u>13,478,995</u>
Total operating receipts	<u>3,089,354</u>	<u>5,070,010</u>	<u>8,159,364</u>	<u>13,478,995</u>
Operating disbursements:				
Salaries and wages	839,237	-	839,237	-
Material and supplies	220,562	-	220,562	-
Administration and general	894,769	377,892	1,272,661	-
Equipment and capital improvements	3,359,532	344	3,359,876	14,848,339
Miscellaneous	<u>3,949,287</u>	<u>3,234,992</u>	<u>7,184,279</u>	<u>-</u>
Total operating disbursements	<u>9,263,387</u>	<u>3,613,228</u>	<u>12,876,615</u>	<u>14,848,339</u>
Excess (deficiency) of operating receipts over operating disbursements	<u>(6,174,033)</u>	<u>1,456,782</u>	<u>(4,717,251)</u>	<u>(1,369,344)</u>
Nonoperating receipts:				
Investment income	284,960	-	284,960	9,286
Excess (deficiency) of receipts over disbursements and nonoperating receipts (disbursements)	(5,889,073)	1,456,782	(4,432,291)	(1,360,058)
Short-term interfund loan repayment received	15,250,000	-	15,250,000	-
Short-term interfund loan made	(6,250,000)	-	(6,250,000)	-
Transfers in	190,707	-	190,707	350,000
Transfers out	<u>(190,707)</u>	<u>-</u>	<u>(190,707)</u>	<u>-</u>
Excess (deficiency) of receipts, contributions and transfers in over disbursements and transfers out	3,110,927	1,456,782	4,567,709	(1,010,058)
Cash and investment fund balance - beginning	<u>15,376,763</u>	<u>507,398</u>	<u>15,884,161</u>	<u>2,729,159</u>
Cash and investment fund balance - ending	<u>\$ 18,487,690</u>	<u>\$ 1,964,180</u>	<u>\$ 20,451,870</u>	<u>\$ 1,719,101</u>
<u>Cash and Investment Assets - December 31</u>				
Cash and investments	\$ 10,692,437	\$ 1,964,180	\$ 12,656,617	\$ 1,719,101
Restricted assets:				
Cash and investments	<u>7,795,253</u>	<u>-</u>	<u>7,795,253</u>	<u>-</u>
Total cash and investment assets - December 31	<u>\$ 18,487,690</u>	<u>\$ 1,964,180</u>	<u>\$ 20,451,870</u>	<u>\$ 1,719,101</u>
<u>Cash and Investment Fund Balance - December 31</u>				
Restricted for:				
Capital projects	\$ 3,029,515	\$ -	\$ 3,029,515	\$ -
Landfill closure and post closure	4,765,738	-	4,765,738	-
Unrestricted	<u>10,692,437</u>	<u>1,964,180</u>	<u>12,656,617</u>	<u>1,719,101</u>
Total cash and investment fund balance - December 31	<u>\$ 18,487,690</u>	<u>\$ 1,964,180</u>	<u>\$ 20,451,870</u>	<u>\$ 1,719,101</u>

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

ELKHART COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2009

	<u>Pension Trust Funds</u>	<u>Private-Purpose Trust Fund</u>	<u>Agency Funds</u>
Additions:			
Contributions:			
Employer	\$ 456,289	\$ -	
Plan members	<u>93,048</u>	<u>-</u>	
Total contributions	<u>549,337</u>	<u>-</u>	
Investment earnings:			
Net increase in fair value of investments	1,815,780		
Interest	<u>361,820</u>	<u>-</u>	
Total investment earnings	2,177,600	-	
Less investment disbursements	<u>(112,878)</u>	<u>-</u>	
Net investment earnings	<u>2,064,722</u>	<u>-</u>	
Total additions	<u>2,614,059</u>	<u>-</u>	
Deductions:			
Benefits	696,572	-	
Refunds of contributions	177	-	
Administrative and general	<u>49,188</u>	<u>-</u>	
Total deductions	<u>745,937</u>	<u>-</u>	
Excess of total additions over total deductions	1,868,122	-	
Cash and investment fund balance - beginning	<u>12,495,683</u>	<u>45,862</u>	
Cash and investment fund balance - ending	<u>\$ 14,363,805</u>	<u>\$ 45,862</u>	<u>\$ 19,538,476</u>

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

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

The County's financial reporting entity is composed of the following:

Primary Government:	Elkhart County
Blended Component Unit:	Elkhart County Solid Waste Management District

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The Elkhart County Solid Waste Management District has been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. 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.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The bond and interest fund accounts for debt payments related to the construction of facilities in the county corrections complex. Financing is provided by transfers from the criminal justice facilities fund.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The County reports the following major enterprise fund:

The landfill fund accounts for the expenditures related to the operation and capital improvements of the County owned and operated landfill. Financing is provided by the charges for services assessed on users of the landfill.

Additionally, the County reports the following fund types:

The internal service funds account for property, workman's liability, employees' medical coverage and risk management provided to other departments on a cost-reimbursement basis.

The pension trust funds account for the activities of the sheriff's pension trust and the sheriff's benefit pension funds which accumulate resources for pension benefit payments.

The private-purpose trust fund reports a trust arrangement under which principal and income benefit the Elkhart County public school corporations.

Agency funds account for assets held by the County as an agent for other local governmental agencies, the State and individuals.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the enterprise fund statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

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

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds).

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

D. Assets and Cash and Investment Balances

1. Restricted Assets

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

2. Cash and Investments

Investments are stated at market.

3. Property Taxes

Normally, 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 February 15. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which may 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 on or prior to December 31 of the year collected.

4. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

5. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as a liability in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

6. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

1. Program Receipts

Amounts reported as program receipts 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 receipts rather than as program receipts. Likewise, general receipts include all taxes.

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

- 1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
- 2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
- 3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.
- 4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

Interfund activity, if any, is eliminated or reclassified in the government-wide financial statements as follows:

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund loans and services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board 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 governing board to obtain taxpayer comments. Prior to November 1, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

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

B. Cash and Investment Balance Deficits

At December 31, 2009, the following funds reported deficits in cash and investments which are violations of the Uniform Compliance Guidelines as authorized by state statute unless the fund is used to account for a reimbursement type grant:

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund	2009
Distributable Property Tax	\$ 238,641
Education Plate Fees	394
Reimbursement Grants	
Counter Terrorism Response Grant	1,620
Prenatal Substance Abuse Grant	10,108
WIC Grant	151,668
Sexually Transmitted Disease Grant	1,140
Stop Grant - Victim Assistance	7,718
Domestic Homeland Security	4,000
Sexually Transmitted Disease	1,040
Indiana Tobacco Prevent and Cessation Grant	37,232
Clean Water Indiana Grant	14,136
Aggressive Driving Grant	20,996
Web Portal Grant	199
Assist 2010 Womans Diabetes	12,846
Childhood Lead Poisoning Prevention	3,709
Prisoner Re-Entry	14,789
VOCA Recovery Stimulus Grant	10,701
STOP Recovery Stimulus Grant	8,338
Law Enforcement Terrorism Prevention Program	2,708
District 2 Administration Grant	2,000

III. Detailed Notes on All Funds

A. Deposits and Investments

1. 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. IC 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 is to deposit funds in compliance with the above Indiana Code. At December 31, 2009, the County had deposit balances in the amount of \$157,297,985.

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.

2. Investments

As of December 31, 2009, the County had no investments and the Sheriff's Retirement and Benefit Plan had the following investments:

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Type	Sheriffs Retirement and Benefit Pension Plans
Government sponsored enterprises	\$ 772,550
U.S. agencies	1,619,031
Mutual bond funds	400,015
Corporate bonds	2,315,473
Corporate stock	8,914,820
Total	\$ 14,021,889

Statutory Authorization for Investments

IC 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 County 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% 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 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 County'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 Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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. The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

The following investments held by the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial 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 government's name or not in the government's name:

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Not in the Government's Name
Government sponsored enterprises	\$ 772,550
U.S. agencies	1,619,031
Mutual bond funds	400,015
Corporate bonds	2,315,473
Corporate stock	8,914,820
Total	\$ 14,021,889

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 must follow state statute and limit the stated final maturities of the investments to no more than two years. The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
Government sponsored enterprises	\$ -	\$ 325,736	\$ 446,814
U.S. agencies	244,850	243,962	1,130,219
Mutual bond funds	400,015	-	-
Corporate bonds	-	151,740	2,163,733
Corporate stock	8,914,820	-	-
Totals	\$ 9,559,685	\$ 721,438	\$ 3,740,766

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below. The Sheriff's Merit Board has not adopted a policy for credit risk.

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	Sheriff's Pension Plan Investments		
		Government Sponsored Enterprise	U.S. Agencies	Corporate Bonds
AAA	Aaa	\$ 772,550	\$ 1,619,031	\$ -
AA	Aa	-	-	246,351
A	A	-	-	1,131,015
BBB	Baa	-	-	801,950
Unrated	Unrated	-	-	136,157
Totals		<u>\$ 772,550</u>	<u>\$ 1,619,031</u>	<u>\$ 2,315,473</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 does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

The County and the Sheriff's Retirement and Benefit Pension Plan held the following investments that were exposed to concentration of credit risk:

Issuer	2009
Aip Absolute Retirement Fund	<u>\$ 2,033,220</u>

Foreign Currency Risk

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk. The Sheriff's Retirement and Benefit Plan has 88 corporate stock investments susceptible to foreign currency risk and in total, the investments have a fair market value of \$1,495,480.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Interfund Transfers/Interfund Loans

Interfund activity for the year ended December 31, 2009, were as follows:

Sheriff's Retirement and Benefit Pension Plans:

Transfer From	Transfer To	2009																																				
Other Governmental Funds	General Fund County Bond and Interest Other Governmental Funds Internal Service Fund	\$ 39,988 12,358,702 15,000,131 <u>350,000</u>																																				
Totals		<u>\$ 27,748,821</u>																																				
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; border-bottom: 1px solid black;">Interfund Loan Paid</th> <th style="text-align: center; border-bottom: 1px solid black;">Interfund Loan Received</th> <th></th> </tr> <tr> <th style="text-align: center; border-bottom: 1px solid black;">Short-term</th> <th style="text-align: center; border-bottom: 1px solid black;">Short-term</th> <th></th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">General</td> <td style="vertical-align: top;">Landfill</td> <td style="vertical-align: top; text-align: right;">13,000,000</td> </tr> <tr> <td style="vertical-align: top;">Other Governmental Funds</td> <td style="vertical-align: top;">Landfill</td> <td style="vertical-align: top; text-align: right;">2,250,000</td> </tr> <tr> <td></td> <td style="vertical-align: top;">Other Governmental Funds</td> <td style="vertical-align: top; text-align: right;">6,300,000</td> </tr> <tr> <td style="vertical-align: top;">Landfill</td> <td style="vertical-align: top;">General</td> <td style="vertical-align: top; text-align: right;">4,000,000</td> </tr> <tr> <td></td> <td style="vertical-align: top;">Other Governmental Funds</td> <td style="vertical-align: top; text-align: right;"><u>2,250,000</u></td> </tr> <tr> <td style="vertical-align: top;">Total short-term</td> <td></td> <td style="vertical-align: top; text-align: right;"><u>27,800,000</u></td> </tr> <tr> <td colspan="3" style="padding-top: 10px;"> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; border-bottom: 1px solid black;">Long-term</th> <th style="text-align: center; border-bottom: 1px solid black;">Long-term</th> <th></th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">Other Governmental Funds</td> <td style="vertical-align: top;">Other Governmental Funds</td> <td style="vertical-align: top; text-align: right;"><u>9,800,000</u></td> </tr> <tr> <td style="vertical-align: top;">Total interfund loans</td> <td></td> <td style="vertical-align: top; text-align: right;"><u>\$ 37,600,000</u></td> </tr> </tbody> </table> </td> </tr> </tbody> </table>			Interfund Loan Paid	Interfund Loan Received		Short-term	Short-term		General	Landfill	13,000,000	Other Governmental Funds	Landfill	2,250,000		Other Governmental Funds	6,300,000	Landfill	General	4,000,000		Other Governmental Funds	<u>2,250,000</u>	Total short-term		<u>27,800,000</u>	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; border-bottom: 1px solid black;">Long-term</th> <th style="text-align: center; border-bottom: 1px solid black;">Long-term</th> <th></th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">Other Governmental Funds</td> <td style="vertical-align: top;">Other Governmental Funds</td> <td style="vertical-align: top; text-align: right;"><u>9,800,000</u></td> </tr> <tr> <td style="vertical-align: top;">Total interfund loans</td> <td></td> <td style="vertical-align: top; text-align: right;"><u>\$ 37,600,000</u></td> </tr> </tbody> </table>			Long-term	Long-term		Other Governmental Funds	Other Governmental Funds	<u>9,800,000</u>	Total interfund loans		<u>\$ 37,600,000</u>
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	Other Governmental Funds	<u>2,250,000</u>																																				
Total short-term		<u>27,800,000</u>																																				
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; border-bottom: 1px solid black;">Long-term</th> <th style="text-align: center; border-bottom: 1px solid black;">Long-term</th> <th></th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">Other Governmental Funds</td> <td style="vertical-align: top;">Other Governmental Funds</td> <td style="vertical-align: top; text-align: right;"><u>9,800,000</u></td> </tr> <tr> <td style="vertical-align: top;">Total interfund loans</td> <td></td> <td style="vertical-align: top; text-align: right;"><u>\$ 37,600,000</u></td> </tr> </tbody> </table>			Long-term	Long-term		Other Governmental Funds	Other Governmental Funds	<u>9,800,000</u>	Total interfund loans		<u>\$ 37,600,000</u>																											
Long-term	Long-term																																					
Other Governmental Funds	Other Governmental Funds	<u>9,800,000</u>																																				
Total interfund loans		<u>\$ 37,600,000</u>																																				

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

IV. Other Information

A. 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; and natural disasters.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The County has chosen to establish a risk financing fund for risks associated with Medical benefits to Employees, Retirees and Dependents. The risk financing fund is accounted for in the Group Insurance Trust Fund, an internal service fund, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. Amounts are paid into the fund by each fund that accounts for payroll and are available to pay claims, claim reserves, and administrative costs of the program. The total charge allocated to each of the funds is calculated using the number of employees paid by the fund. Provisions are also made for unexpected or unusual claims.

The County has chosen to establish a risk financing fund for risks associated with Torts; Theft of, Damage to and Destruction of Assets; Errors and Omissions; and Natural Disasters. The risk financing fund is accounted for in the Property and Liability Insurance Trust Fund, an internal service fund, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. The entire premium is paid from the General Fund, Commissioner's budget. Provisions are also made for unexpected or unusual claims

The County has chosen to establish a risk financing fund for risks associated with Job Related Illnesses or Injuries to Employees. The risk financing fund is accounted for in the Workmen's Compensation Insurance Trust Fund, an internal service fund, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. The entire premium is paid from the General Fund, Commissioner's budget. Provisions are also made for unexpected or unusual claims

Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

B. Holding Corporation

The County has entered into a capital lease with Elkhart County Correctional Complex Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2009 totaled \$2,709,930.

C. Landfill Closure and Postclosure Care Costs

State and federal law and regulations require the County to place a final cover on its municipal landfill when it stops accepting solid waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County is required by state and federal laws and regulation to make contributions to a trust to finance closure and post-closure care, obtain a line of credit, obtain a bond in an amount sufficient to finance the estimated closure and post-closure care costs, obtain insurance or fulfill the financial requirements set forth in 329 IAC 2-12. The County has chosen to make annual contributions to a trust. At December 31, 2009, cash and cash equivalents of \$4,765,738 are held for these purposes. This asset is reported as a restricted asset on the balance sheet. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology, applicable laws or regulations, for example), these costs may need to be covered by future landfill users or from future tax revenue.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. Conduit Debt Obligation

The County has issued conduit debt (no commitment debt) to provide financial assistance to private-sector 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. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. 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 notes to the financial statements.

As of December 31, 2009, the aggregate principal amount payable for series issued on or after July 1, 1995, was \$136,211,940. The aggregate principal amount payable for series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$36,460,000.

E. Other Postemployment Benefits

Single-Employer Defined Benefit Healthcare Plan

Plan Description

The Elkhart County Retiree Healthcare Plan is a single-employer defined benefit healthcare plan administered by Elkhart County through the County's Self-Insurance Fund. The plan provides medical and dental to eligible retirees and their spouses. Indiana Code 5-10-8 assigns the authority to establish and amend benefit provisions to the County.

Funding Policy

The contribution requirements of plan members for the Elkhart County Retiree Healthcare Plan are established by the County's Council. The required contribution is based on projected pay-as-you-go financing requirements. For the year ended December 31, 2009, the County contributed \$531,400 to the plan for current premiums (approximately 52.7% of total premiums). Plan members receiving benefits contributed \$477,000, or approximately 47.3% of the total premiums, through their required contribution of \$21,453 per month for retiree-only coverage and \$18,297 for retiree and spouse coverage.

F. Pension Plans

1. Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

a. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF 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 may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$1,794,111.

b. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$190,221.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

c. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$27,334.

ELKHART COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Assets Under Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-07	\$ 25,435,880	\$ 25,998,446	\$ (562,566)	98%	\$ 22,339,380	(3%)
07-01-08	27,394,872	29,417,845	(2,022,973)	93%	24,943,298	(8%)
07-01-09	26,364,991	31,099,339	(4,734,348)	85%	28,076,864	(17%)

County Police Retirement Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Assets Under Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-05	\$ 13,782,712	\$ 13,782,712	\$ -	100%	\$ 2,676,144	0%
01-01-06	14,399,702	14,399,702	-	100%	2,659,504	0%
01-01-07	14,999,187	14,999,187	-	100%	2,714,641	0%
01-01-08	15,746,042	15,746,042	-	100%	2,831,751	0%
01-01-09	14,732,435	14,732,435	-	100%	2,968,971	0%
01-01-10	15,035,073	15,360,810	(325,737)	98%	3,272,069	(10%)

ELKHART COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULES
GENERAL FUND
For The Year Ended December 31, 2009

	General Fund			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Receipts:				
Taxes				
Property	\$ 30,727,811	\$ 30,727,811	\$ 39,771,155	\$ 9,043,344
Licenses and permits	161,000	161,000	208,538	47,538
Intergovernmental	3,567,095	3,567,095	3,546,836	(20,259)
Charges for services	2,348,045	2,348,045	1,831,173	(516,872)
Fines and forfeits	990,000	990,000	1,014,026	24,026
Other	13,601,304	13,601,304	11,966,544	(1,634,760)
Total receipts	51,395,255	51,395,255	58,338,272	6,943,017
Disbursements:				
Current:				
General government:				
Clerk of Circuit Court	1,736,257	1,736,257	1,562,871	173,386
County Auditor	627,041	897,194	774,104	123,090
County Treasurer	334,714	334,714	246,851	87,863
County Recorder	230,611	230,611	200,953	29,658
County Surveyor	328,059	328,059	277,604	50,455
County Assessor	1,287,640	1,287,843	1,084,734	203,109
Concord Assessor	348,450	348,450	324,628	23,822
County Council	112,652	112,652	104,113	8,539
County Commissioners	15,402,130	15,948,801	15,041,011	907,790
Plan Commission	498,530	498,530	416,643	81,887
County Drainage Board	10,800	10,800	5,500	5,300
Veterans Service Officer	153,268	153,268	135,651	17,617
Weights and Measures	79,755	79,755	73,501	6,254
Buildings and Grounds	2,093,320	2,093,320	1,914,945	178,375
Data Processing	748,431	748,431	627,776	120,655
Personnel Department	383,267	383,267	298,461	84,806
Microfilm Department	116,704	116,704	101,208	15,496
Soil and Water	111,196	111,196	95,238	15,958
County Extension	535,723	535,723	513,412	22,311
Property Tax Board of Appeal	30,400	34,400	27,705	6,695
County General Incentive	-	146,778	101,766	45,012
Circuit Court	293,835	299,115	251,729	47,386
Superior Court 1	276,039	282,039	256,652	25,387
Superior Court 2	234,744	237,744	186,470	51,274
Superior Court 3	401,349	416,538	348,877	67,661
Superior Court 4	225,664	225,664	198,392	27,272
Superior Court 5	295,183	328,483	295,126	33,357
Court Magistrate Goshen	40,619	44,457	34,145	10,312
Court Services	2,363,352	2,363,352	2,221,000	142,352
Court Magistrate Elkhart	36,432	36,432	29,788	6,644
Superior Court 6	285,628	285,628	225,038	60,590
IV-D Court	199,814	243,744	218,464	25,280
Public Defender	919,584	920,884	856,304	64,580
Other Nonappropriated Expenditures	-	-	5,286,699	(5,286,699)
Total general government	30,741,191	31,820,833	34,337,359	(2,516,526)
Public safety:				
County Sheriff	11,276,104	11,820,556	11,375,956	444,600
County Coroner	241,483	306,883	282,307	24,576
Prosecuting Attorney	1,751,032	1,770,759	1,658,675	112,084
Code Enforcement	551,849	551,849	464,456	87,393
Emergency Management	135,357	135,357	121,935	13,422
Title IV-D Grant (Prosecuting Attorney)	1,305,824	1,315,824	1,213,115	102,709
Victim Assistance	267,347	342,500	288,495	54,005
Circuit Court Juvenile	270,254	294,754	275,228	19,526
Work Release	653,560	653,560	488,367	165,193
Substance Abuse	263,417	263,417	248,442	14,975
Total public safety	16,716,227	17,455,459	16,416,976	1,038,483
Total expenditures	47,457,418	49,276,292	50,754,335	(1,478,043)
Other financing sources (uses):				
Operating transfers in	-	-	39,988	39,988
Interfund loans in	-	-	4,000,000	4,000,000
Interfund loans out	-	-	(13,000,000)	(13,000,000)
Other receipts	-	-	1,540,063	1,540,063
Total other financing sources (uses)	-	-	(7,419,949)	(7,419,949)
Net change in fund balances	3,937,837	2,118,963	163,988	(1,954,975)
Fund balances - beginning	12,435,668	12,435,668	12,435,668	-
Fund balances - ending	\$ 16,373,505	\$ 14,554,631	\$ 12,599,656	\$ (1,954,975)

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009

	Counter Terrorism Response Grant	Welfare Debt Service	Local Road And Street	Accident Report	Firearms Training	Health	Law Enforcement Continuing Education
Receipts:							
Taxes	\$ -	\$ 1,479,459	\$ -	\$ -	\$ -	\$ 2,974,902	\$ -
Licenses and permits	-	-	-	-	-	570,320	-
Intergovernmental	-	116,728	1,216,863	-	-	269,160	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	11,785	61,290	-	-
Other	-	-	4,069	-	-	4,211	31,598
Total receipts	-	1,596,187	1,220,932	11,785	61,290	3,818,593	31,598
Disbursements:							
General government	915	-	-	-	-	-	-
Public safety	-	-	-	29,684	49,981	-	19,406
Highways and streets	-	-	1,412,392	-	-	-	-
Health and welfare	-	-	-	-	-	3,226,237	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	705	-	-	-	-	-	-
Public safety	-	-	-	-	2,470	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	23,786	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	1,620	-	1,412,392	29,684	52,451	3,250,023	19,406
Excess (deficiency) of receipts over disbursements	(1,620)	1,596,187	(191,460)	(17,899)	8,839	568,570	12,192
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Short-term interfund loans received	-	-	-	-	-	1,100,000	-
Short-term interfund loans paid	-	-	-	-	-	(1,500,000)	-
Long-term interfund loans received	-	-	-	-	-	-	-
Long-term interfund loans paid	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(400,000)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,620)	1,596,187	(191,460)	(17,899)	8,839	168,570	12,192
Cash and investment fund balance - beginning	-	-	1,267,769	21,531	51,704	395,046	23,681
Cash and investment fund balance - ending	<u>\$ (1,620)</u>	<u>\$ 1,596,187</u>	<u>\$ 1,076,309</u>	<u>\$ 3,632</u>	<u>\$ 60,543</u>	<u>\$ 563,616</u>	<u>\$ 35,873</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ (1,620)	\$ 1,596,187	\$ -	\$ 3,632	\$ 60,543	\$ -	\$ 35,873
Restricted assets:							
Cash and investments	-	-	1,076,309	-	-	563,616	-
Total cash and investment assets - ending	<u>\$ (1,620)</u>	<u>\$ 1,596,187</u>	<u>\$ 1,076,309</u>	<u>\$ 3,632</u>	<u>\$ 60,543</u>	<u>\$ 563,616</u>	<u>\$ 35,873</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	1,076,309	-	-	-	-
Health and welfare	-	-	-	-	-	563,616	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	(1,620)	1,596,187	-	3,632	60,543	-	35,873
Total cash and investment fund balance - ending	<u>\$ (1,620)</u>	<u>\$ 1,596,187</u>	<u>\$ 1,076,309</u>	<u>\$ 3,632</u>	<u>\$ 60,543</u>	<u>\$ 563,616</u>	<u>\$ 35,873</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Clerk's Records Perpetuation	Electronic Map Generation	Unsafe Building	Emergency Telephone System	Drug Free Community	Emergency Planning/Right To Know
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	39,435
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	17,356	-	-	165,658	-
Other	67,991	4,948	-	6,617	-	-
Total receipts	67,991	22,304	-	6,617	165,658	39,435
Disbursements:						
General government	1,002	34,061	-	-	-	-
Public safety	-	-	-	870,253	199,970	48,953
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	22,930	51,500	-	-	-	-
Public safety	-	-	-	28,974	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	23,932	85,561	-	899,227	199,970	48,953
Excess (deficiency) of receipts over disbursements	44,059	(63,257)	-	(892,610)	(34,312)	(9,518)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(39,988)	-
Short-term interfund loans received	-	-	-	-	-	-
Short-term interfund loans paid	-	-	-	-	-	-
Long-term interfund loans received	-	-	-	-	-	-
Long-term interfund loans paid	-	-	-	-	-	-
Other receipts	-	-	-	1,101,323	-	-
Total other financing sources (uses)	-	-	-	1,101,323	(39,988)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	44,059	(63,257)	-	208,713	(74,300)	(9,518)
Cash and investment fund balance - beginning	43,936	117,922	2,614	1,866,203	369,269	155,699
Cash and investment fund balance - ending	\$ 87,995	\$ 54,665	\$ 2,614	\$ 2,074,916	\$ 294,969	\$ 146,181
Cash and Investment Assets - Ending						
Cash and investments	\$ 87,995	\$ 54,665	\$ 2,614	\$ -	\$ 294,969	\$ 146,181
Restricted assets:						
Cash and investments	-	-	-	2,074,916	-	-
Total cash and investment assets - ending	\$ 87,995	\$ 54,665	\$ 2,614	\$ 2,074,916	\$ 294,969	\$ 146,181
Cash and Investment Fund Balance - Ending						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ 2,074,916	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	87,995	54,665	2,614	-	294,969	146,181
Total cash and investment fund balance - ending	\$ 87,995	\$ 54,665	\$ 2,614	\$ 2,074,916	\$ 294,969	\$ 146,181

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Convention And Tourism	Highway	Parks And Recreation	Property Reassessment	Prosecutor Title IV-D #1	Extradition
Receipts:						
Taxes	\$ 1,031,626	\$ 2,510,534	\$ 1,940,652	\$ 397,904	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	4,214,662	142,203	23,587	153,830	-
Charges for services	-	54,832	348	-	-	-
Fines and forfeits	-	-	-	3,481	-	92,554
Other	-	94,417	3,934	24,431	-	9,508
Total receipts	1,031,626	6,874,445	2,087,137	449,403	153,830	102,062
Disbursements:						
General government	-	-	-	213,614	-	-
Public safety	-	-	-	-	-	86,253
Highways and streets	-	5,586,199	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	1,106,794	-	1,512,562	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	48,016	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	1,178,746	-	-	-	-
Health and welfare	-	-	-	-	105,492	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	1,106,794	6,764,945	1,512,562	261,630	105,492	86,253
Excess (deficiency) of receipts over disbursements	(75,168)	109,500	574,575	187,773	48,338	15,809
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Short-term interfund loans received	-	-	600,000	1,200,000	-	-
Short-term interfund loans paid	-	-	(1,000,000)	-	-	-
Long-term interfund loans received	-	-	-	-	-	-
Long-term interfund loans paid	-	-	-	-	-	-
Other receipts	-	59,088	-	-	-	-
Total other financing sources (uses)	-	59,088	(400,000)	1,200,000	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(75,168)	168,588	174,575	1,387,773	48,338	15,809
Cash and investment fund balance - beginning	162,433	2,744,971	206,974	452,996	110,980	81,420
Cash and investment fund balance - ending	\$ 87,265	\$ 2,913,559	\$ 381,549	\$ 1,840,769	\$ 159,318	\$ 97,229
Cash and Investment Assets - Ending						
Cash and investments	\$ 87,265	\$ -	\$ 381,549	\$ 1,840,769	\$ 159,318	\$ 97,229
Restricted assets:						
Cash and investments	-	2,913,559	-	-	-	-
Total cash and investment assets - ending	\$ 87,265	\$ 2,913,559	\$ 381,549	\$ 1,840,769	\$ 159,318	\$ 97,229
Cash and Investment Fund Balance - Ending						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	2,913,559	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	87,265	-	381,549	1,840,769	159,318	97,229
Total cash and investment fund balance - ending	\$ 87,265	\$ 2,913,559	\$ 381,549	\$ 1,840,769	\$ 159,318	\$ 97,229

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Juvenile Probation Service	Adult Probation Services	Recorder's Records Perpetuation	User Fee	Family And Children	Health Maintenance
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,497,398	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	34,855	72,672
Charges for services	5,258	109,854	190,358	-	-	-
Fines and forfeits	34,956	431,662	-	-	-	-
Other	-	71	750	-	457,037	-
Total receipts	40,214	541,587	191,108	-	3,989,290	72,672
Disbursements:						
General government	-	-	179,847	35,254	-	-
Public safety	62,000	540,707	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	3,590,590	25,540
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	62,000	540,707	179,847	35,254	3,590,590	25,540
Excess (deficiency) of receipts over disbursements	(21,786)	880	11,261	(35,254)	398,700	47,132
Other financing sources (uses):						
Transfers in	-	-	-	-	641,751	-
Transfers out	-	-	-	-	-	-
Short-term interfund loans received	-	-	-	-	2,000,000	-
Short-term interfund loans paid	-	-	-	-	(3,100,000)	-
Long-term interfund loans received	-	-	-	-	-	-
Long-term interfund loans paid	-	-	-	-	-	-
Other receipts	27,840	3,423	19,288	30,272	-	-
Total other financing sources (uses)	27,840	3,423	19,288	30,272	(458,249)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,054	4,303	30,549	(4,982)	(59,549)	47,132
Cash and investment fund balance - beginning	85,306	67,919	459,796	109,617	469,732	45,723
Cash and investment fund balance - ending	<u>\$ 91,360</u>	<u>\$ 72,222</u>	<u>\$ 490,345</u>	<u>\$ 104,635</u>	<u>\$ 410,183</u>	<u>\$ 92,855</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 91,360	\$ 72,222	\$ 490,345	\$ 104,635	\$ -	\$ 92,855
Restricted assets:						
Cash and investments	-	-	-	-	410,183	-
Total cash and investment assets - ending	<u>\$ 91,360</u>	<u>\$ 72,222</u>	<u>\$ 490,345</u>	<u>\$ 104,635</u>	<u>\$ 410,183</u>	<u>\$ 92,855</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	410,183	-
Capital outlay	-	-	-	-	-	-
Unrestricted	91,360	72,222	490,345	104,635	-	92,855
Total cash and investment fund balance - ending	<u>\$ 91,360</u>	<u>\$ 72,222</u>	<u>\$ 490,345</u>	<u>\$ 104,635</u>	<u>\$ 410,183</u>	<u>\$ 92,855</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Pretrial Diversion	Guardian Ad Litem/Court	Plat Book	Misdemeanant	Supplemental Public Defender Services	Clerk Title IV-D #1
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	77,138	-	-	-	69,340
Charges for services	-	-	33,670	-	-	-
Fines and forfeits	-	-	-	119,431	96,743	-
Other	-	-	-	-	-	-
Total receipts	-	77,138	33,670	119,431	96,743	69,340
Disbursements:						
General government	-	77,138	81,280	-	-	-
Public safety	36,182	-	-	267,565	198,179	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	4,049	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	34,186
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	36,182	77,138	85,329	267,565	198,179	34,186
Excess (deficiency) of receipts over disbursements	(36,182)	-	(51,659)	(148,134)	(101,436)	35,154
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Short-term interfund loans received	-	-	-	-	-	-
Short-term interfund loans paid	-	-	-	-	-	-
Long-term interfund loans received	-	-	-	-	-	-
Long-term interfund loans paid	-	-	-	-	-	-
Other receipts	35,419	-	-	-	-	-
Total other financing sources (uses)	35,419	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(763)	-	(51,659)	(148,134)	(101,436)	35,154
Cash and investment fund balance - beginning	13,735	-	240,340	148,135	185,564	20,042
Cash and investment fund balance - ending	<u>\$ 12,972</u>	<u>\$ -</u>	<u>\$ 188,681</u>	<u>\$ 1</u>	<u>\$ 84,128</u>	<u>\$ 55,196</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 12,972	\$ -	\$ 188,681	\$ 1	\$ 84,128	\$ 55,196
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 12,972</u>	<u>\$ -</u>	<u>\$ 188,681</u>	<u>\$ 1</u>	<u>\$ 84,128</u>	<u>\$ 55,196</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	12,972	-	188,681	1	84,128	55,196
Total cash and investment fund balance - ending	<u>\$ 12,972</u>	<u>\$ -</u>	<u>\$ 188,681</u>	<u>\$ 1</u>	<u>\$ 84,128</u>	<u>\$ 55,196</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Jail Commissary	Surveyor's Corner Perpetuation	Jury Pay	Rainy Day	Sales Disclosure	Community Corrections
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 1,052,536	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	495,630
Charges for services	511,616	28,230	-	250,000	13,985	-
Fines and forfeits	-	-	44,417	-	-	-
Other	616	-	-	-	-	3,222
Total receipts	512,232	28,230	44,417	1,302,536	13,985	498,852
Disbursements:						
General government	-	52,219	-	-	51,076	-
Public safety	480,779	-	-	-	-	296,751
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	250,000	-	-
Public safety	-	-	-	-	-	441,865
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	480,779	52,219	-	250,000	51,076	738,616
Excess (deficiency) of receipts over disbursements	31,453	(23,989)	44,417	1,052,536	(37,091)	(239,764)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(350,000)	-	-
Short-term interfund loans received	-	-	-	-	-	-
Short-term interfund loans paid	-	-	-	-	-	-
Long-term interfund loans received	-	-	-	-	-	-
Long-term interfund loans paid	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(350,000)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	31,453	(23,989)	44,417	702,536	(37,091)	(239,764)
Cash and investment fund balance - beginning	68,192	59,047	87,743	1,380,191	180,193	428,132
Cash and investment fund balance - ending	99,645	35,058	132,160	2,082,727	143,102	188,368
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 99,645	\$ 35,058	\$ 132,160	\$ 2,082,727	\$ 143,102	\$ 188,368
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	99,645	35,058	132,160	2,082,727	143,102	188,368
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	99,645	35,058	132,160	2,082,727	143,102	188,368
Total cash and investment fund balance - ending	99,645	35,058	132,160	2,082,727	143,102	188,368

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Economic Development Commission	Election Bd/Voter Registration	County Property Sold	Hazardous Waste Disposal Tax	Abandoned Vehicles	Prenatal Substance Abuse Grant
Receipts:						
Taxes	\$ 2,321,690	\$ 369,494	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	47,297
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	151	37,868	-	18,167	-
Total receipts	2,321,690	369,645	37,868	-	18,167	47,297
Disbursements:						
General government	-	134,284	-	-	23,042	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	46,559
Economic development	8,564	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	369	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	8,564	134,653	-	-	23,042	46,559
Excess (deficiency) of receipts over disbursements	2,313,126	234,992	37,868	-	(4,875)	738
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(2,321,690)	-	-	-	-	-
Short-term interfund loans received	-	-	2,000,000	-	-	-
Short-term interfund loans paid	-	-	(2,000,000)	-	-	-
Long-term interfund loans received	-	-	-	-	-	-
Long-term interfund loans paid	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	(2,321,690)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(8,564)	234,992	37,868	-	(4,875)	738
Cash and investment fund balance - beginning	8,564	296,702	575,107	19,727	10,338	(10,846)
Cash and investment fund balance - ending	\$ -	\$ 531,694	\$ 612,975	\$ 19,727	\$ 5,463	\$ (10,108)
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ 531,694	\$ 612,975	\$ 19,727	\$ 5,463	\$ (10,108)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ 531,694	\$ 612,975	\$ 19,727	\$ 5,463	\$ (10,108)
Cash and Investment Fund Balance - Ending						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	531,694	612,975	19,727	5,463	(10,108)
Total cash and investment fund balance - ending	\$ -	\$ 531,694	\$ 612,975	\$ 19,727	\$ 5,463	\$ (10,108)

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Diabetes Grant	MCH Grant	WIC Grant	Public Health Coordinator Grant	Aftercare For Youthful Offenders	Highway Safety Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	473,755	-	-	-	-
Intergovernmental	1,127	151,269	912,279	18,744	19,715	34,209
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	67	472	4,193	87	-	678
Total receipts	1,194	625,496	916,472	18,831	19,715	34,887
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	88,219
Highways and streets	-	-	-	-	-	-
Health and welfare	539	532,634	1,008,651	17,432	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	19,725
Highways and streets	-	-	-	-	-	-
Health and welfare	-	2,958	4,058	2,400	19,715	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	539	535,592	1,012,709	19,832	19,715	107,944
Excess (deficiency) of receipts over disbursements	655	89,904	(96,237)	(1,001)	-	(73,057)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(15,000)
Short-term interfund loans received	-	-	-	-	-	-
Short-term interfund loans paid	-	-	-	-	-	-
Long-term interfund loans received	-	-	-	-	-	-
Long-term interfund loans paid	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(15,000)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	655	89,904	(96,237)	(1,001)	-	(88,057)
Cash and investment fund balance - beginning	(655)	151,226	(55,431)	4,325	-	89,682
Cash and investment fund balance - ending	\$ -	\$ 241,130	\$ (151,668)	\$ 3,324	\$ -	\$ 1,625
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ 241,130	\$ (151,668)	\$ 3,324	\$ -	\$ 1,625
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ 241,130	\$ (151,668)	\$ 3,324	\$ -	\$ 1,625
Cash and Investment Fund Balance - Ending						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	241,130	(151,668)	3,324	-	1,625
Total cash and investment fund balance - ending	\$ -	\$ 241,130	\$ (151,668)	\$ 3,324	\$ -	\$ 1,625

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Center For Community Justice	Economic Development Promotion Gran	Edward Byrne Memorial	Sexually Transmitted Disease Grant	Stop Grant-Victim Assistance	Fatal Alcohol Crash Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	4,381	-	315,095	41,859	22,962	192,773
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	5,848	107	-	10
Total receipts	4,381	-	320,943	41,966	22,962	192,783
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	20,864	-	-	172,480
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	45,928	28,288	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	4,381	-	294,494	-	-	7,047
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	2,359	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	4,381	-	315,358	45,928	30,647	179,527
Excess (deficiency) of receipts over disbursements	-	-	5,585	(3,962)	(7,685)	13,256
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Short-term interfund loans received	-	-	-	-	-	-
Short-term interfund loans paid	-	-	-	-	-	-
Long-term interfund loans received	-	-	-	-	-	-
Long-term interfund loans paid	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	5,585	(3,962)	(7,685)	13,256
Cash and investment fund balance - beginning	-	14,241	-	2,822	(33)	3,185
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 14,241</u>	<u>\$ 5,585</u>	<u>\$ (1,140)</u>	<u>\$ (7,718)</u>	<u>\$ 16,441</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 14,241	\$ 5,585	\$ (1,140)	\$ (7,718)	\$ 16,441
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ 14,241</u>	<u>\$ 5,585</u>	<u>\$ (1,140)</u>	<u>\$ (7,718)</u>	<u>\$ 16,441</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	14,241	5,585	(1,140)	(7,718)	16,441
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 14,241</u>	<u>\$ 5,585</u>	<u>\$ (1,140)</u>	<u>\$ (7,718)</u>	<u>\$ 16,441</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Dare Program Donations	Justice Assistance Grant	Economic Development Commission-County	Park And Recreation Nonreverting Operating	1st Responders Communication Grant	Special CAGIT
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	50,000	-
Charges for services	-	-	-	84,321	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	14,973	-	13,269
Total receipts	-	-	-	99,294	50,000	13,269
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	50,000	512,865
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	53,473	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	38,308
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	17,758	-	-
Total disbursements	-	-	-	71,231	50,000	551,173
Excess (deficiency) of receipts over disbursements	-	-	-	28,063	-	(537,904)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Short-term interfund loans received	-	-	-	-	-	500,000
Short-term interfund loans paid	-	-	-	-	-	-
Long-term interfund loans received	-	-	-	-	-	-
Long-term interfund loans paid	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	500,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	28,063	-	(37,904)
Cash and investment fund balance - beginning	469	6,590	3,000	109,969	-	1,266,277
Cash and investment fund balance - ending	<u>469</u>	<u>6,590</u>	<u>3,000</u>	<u>138,032</u>	<u>-</u>	<u>1,228,373</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 469	\$ 6,590	\$ 3,000	\$ 138,032	\$ -	\$ 1,228,373
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 469</u>	<u>\$ 6,590</u>	<u>\$ 3,000</u>	<u>\$ 138,032</u>	<u>\$ -</u>	<u>\$ 1,228,373</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	469	6,590	3,000	138,032	-	1,228,373
Total cash and investment fund balance - ending	<u>\$ 469</u>	<u>\$ 6,590</u>	<u>\$ 3,000</u>	<u>\$ 138,032</u>	<u>\$ -</u>	<u>\$ 1,228,373</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Domestic Homeland Security	Park Donations	Donation Court House War Memorial	Sexually Transmitted Disease	Community Emergency Response Team	Indiana Tobacco Prevent And Cessation Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	32,877	-	14,560	-	60,349
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	80,795	1,410	-	-	-
Total receipts	-	113,672	1,410	14,560	-	60,349
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	13,951	-	127,637
Economic development	-	-	-	-	-	-
Culture and recreation	-	669,839	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	78
Economic development	-	-	-	-	-	-
Culture and recreation	-	61,194	-	-	-	-
Total disbursements	-	731,033	-	13,951	-	127,715
Excess (deficiency) of receipts over disbursements	-	(617,361)	1,410	609	-	(67,366)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Short-term interfund loans received	-	-	-	-	-	-
Short-term interfund loans paid	-	-	-	-	-	-
Long-term interfund loans received	-	-	-	-	-	-
Long-term interfund loans paid	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(617,361)	1,410	609	-	(67,366)
Cash and investment fund balance - beginning	(4,000)	884,945	413	(1,649)	49	30,134
Cash and investment fund balance - ending	<u>(4,000)</u>	<u>267,584</u>	<u>1,823</u>	<u>(1,040)</u>	<u>49</u>	<u>(37,232)</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ (4,000)	\$ 267,584	\$ 1,823	\$ (1,040)	\$ 49	\$ (37,232)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ (4,000)</u>	<u>\$ 267,584</u>	<u>\$ 1,823</u>	<u>\$ (1,040)</u>	<u>\$ 49</u>	<u>\$ (37,232)</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(4,000)	267,584	1,823	(1,040)	49	(37,232)
Total cash and investment fund balance - ending	<u>\$ (4,000)</u>	<u>\$ 267,584</u>	<u>\$ 1,823</u>	<u>\$ (1,040)</u>	<u>\$ 49</u>	<u>\$ (37,232)</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Infraction Deferral Program	Children's Psychiatric Resident	Redevelopment Com	County Seizure Asset	Clean Water Indiana Grant	Public Safety Communications
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,071,534
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	23,890	134,818
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	543	2,519
Total receipts	-	-	-	-	24,433	2,208,871
Disbursements:						
General government	-	-	-	-	-	-
Public safety	299,768	-	-	200	-	1,550,774
Highways and streets	-	-	-	-	-	-
Health and welfare	-	115,657	-	-	26,963	-
Economic development	-	-	40	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	299,768	115,657	40	200	26,963	1,550,774
Excess (deficiency) of receipts over disbursements	(299,768)	(115,657)	(40)	(200)	(2,530)	658,097
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(641,751)	-	-	-	-
Short-term interfund loans received	-	600,000	-	-	-	550,000
Short-term interfund loans paid	-	-	-	-	-	(950,000)
Long-term interfund loans received	-	-	-	-	-	-
Long-term interfund loans paid	-	-	-	-	-	-
Other receipts	306,115	-	-	87,336	-	-
Total other financing sources (uses)	306,115	(41,751)	-	87,336	-	(400,000)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,347	(157,408)	(40)	87,136	(2,530)	258,097
Cash and investment fund balance - beginning	28,458	157,409	7,340	63,434	(11,606)	267,284
Cash and investment fund balance - ending	\$ 34,805	\$ 1	\$ 7,300	\$ 150,570	\$ (14,136)	\$ 525,361
Cash and Investment Assets - Ending						
Cash and investments	\$ 34,805	\$ 1	\$ 7,300	\$ 150,570	\$ (14,136)	\$ 525,361
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 34,805	\$ 1	\$ 7,300	\$ 150,570	\$ (14,136)	\$ 525,361
Cash and Investment Fund Balance - Ending						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	34,805	1	7,300	150,570	(14,136)	525,361
Total cash and investment fund balance - ending	\$ 34,805	\$ 1	\$ 7,300	\$ 150,570	\$ (14,136)	\$ 525,361

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Tax Billing System	Tax Management System	Aggressive Driving Grant	Prosecuting Attorney Special Project Fees	Brownfield Grant	Redaction
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	20,336	-	111,442	-
Charges for services	-	-	-	279,299	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	20,336	279,299	111,442	-
Disbursements:						
General government	49,800	1,268,225	-	243,520	-	-
Public safety	-	-	50,885	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	96,313	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	22,584	-	12,000
Public safety	-	-	11,416	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	871	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	49,800	1,268,225	62,301	266,104	97,184	12,000
Excess (deficiency) of receipts over disbursements	(49,800)	(1,268,225)	(41,965)	13,195	14,258	(12,000)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Short-term interfund loans received	-	-	-	-	-	-
Short-term interfund loans paid	-	-	-	-	-	-
Long-term interfund loans received	-	-	-	-	-	-
Long-term interfund loans paid	-	-	-	-	-	-
Other receipts	-	1,463,988	20,462	-	-	59,976
Total other financing sources (uses)	-	1,463,988	20,462	-	-	59,976
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(49,800)	195,763	(21,503)	13,195	14,258	47,976
Cash and investment fund balance - beginning	64,031	311	537	250,057	-	41,885
Cash and investment fund balance - ending	<u>\$ 14,231</u>	<u>\$ 196,074</u>	<u>\$ (20,966)</u>	<u>\$ 263,252</u>	<u>\$ 14,258</u>	<u>\$ 89,861</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 14,231	\$ 196,074	\$ (20,966)	\$ 263,252	\$ 14,258	\$ 89,861
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 14,231</u>	<u>\$ 196,074</u>	<u>\$ (20,966)</u>	<u>\$ 263,252</u>	<u>\$ 14,258</u>	<u>\$ 89,861</u>
ok						
Cash and Investment Fund Balance - Ending						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	14,231	196,074	(20,966)	263,252	14,258	89,861
Total cash and investment fund balance - ending	<u>\$ 14,231</u>	<u>\$ 196,074</u>	<u>\$ (20,966)</u>	<u>\$ 263,252</u>	<u>\$ 14,258</u>	<u>\$ 89,861</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Court Improvement Grant	Indiana Homeland Security FNDA Grant	Emergency R.A.C.E.S. Grant	Public Safety Inter Comm Grant	Web Portal Grant	Assist 2010 Womans Diabetes
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	33,638	1,599	2,743	427,219	66,674	59,471
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	1,080	-	-	-	-	-
Total receipts	34,718	1,599	2,743	427,219	66,674	59,471
Disbursements:						
General government	6,792	-	-	427,219	57,951	69,764
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	8,922	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	957	-	2,743	-	-	100
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	7,749	-	2,743	427,219	66,873	69,864
Excess (deficiency) of receipts over disbursements	26,969	1,599	-	-	(199)	(10,393)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Short-term interfund loans received	-	-	-	-	-	-
Short-term interfund loans paid	-	-	-	-	-	-
Long-term interfund loans received	-	-	-	-	-	-
Long-term interfund loans paid	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	26,969	1,599	-	-	(199)	(10,393)
Cash and investment fund balance - beginning	(24,372)	(1,599)	-	-	-	(2,453)
Cash and investment fund balance - ending	<u>\$ 2,597</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (199)</u>	<u>\$ (12,846)</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 2,597	\$ -	\$ -	\$ -	\$ (199)	\$ (12,846)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 2,597</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (199)</u>	<u>\$ (12,846)</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	2,597	-	-	-	(199)	(12,846)
Total cash and investment fund balance - ending	<u>\$ 2,597</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (199)</u>	<u>\$ (12,846)</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Childhood Lead Poison Prevention	County Redevelopment Authority TIF	GHS Breastfeeding Grant	Prisoner Re-Entry	CTP	IDOC Grant 2009-2010
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	35,463	-	2,000	41,568	55,386	570,197
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	603,109
Other	-	-	-	-	-	12,972
Total receipts	35,463	-	2,000	41,568	55,386	1,186,278
Disbursements:						
General government	-	-	2,000	56,357	9,597	443,445
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	36,432	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	97,163
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	2,740	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	39,172	-	2,000	56,357	9,597	540,608
Excess (deficiency) of receipts over disbursements	(3,709)	-	-	(14,789)	45,789	645,670
Other financing sources (uses):						
Transfers in	-	2,321,690	-	-	-	-
Transfers out	-	(2,321,690)	-	-	-	-
Short-term interfund loans received	-	-	-	-	-	-
Short-term interfund loans paid	-	-	-	-	-	-
Long-term interfund loans received	-	-	-	-	-	-
Long-term interfund loans paid	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,709)	-	-	(14,789)	45,789	645,670
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	<u>\$ (3,709)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (14,789)</u>	<u>\$ 45,789</u>	<u>\$ 645,670</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (3,709)	\$ -	\$ -	\$ (14,789)	\$ 45,789	\$ 645,670
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ (3,709)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (14,789)</u>	<u>\$ 45,789</u>	<u>\$ 645,670</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(3,709)	-	-	(14,789)	45,789	645,670
Total cash and investment fund balance - ending	<u>\$ (3,709)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (14,789)</u>	<u>\$ 45,789</u>	<u>\$ 645,670</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	VOCA Recovery Stimulus Grant	STOP Recovery Stimulus Grant	H1N1 Stimulus Virus Grant	Weed And Vegetation Control	Law Enforcement Terrorism Prevention Program	Child And Parent Services Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	203,395	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	50	-	-
Other	-	-	-	-	-	2,000
Total receipts	-	-	203,395	50	-	2,000
Disbursements:						
General government	10,701	4,797	77,987	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	3,541	2,100	-	2,708	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	10,701	8,338	80,087	-	2,708	-
Excess (deficiency) of receipts over disbursements	(10,701)	(8,338)	123,308	50	(2,708)	2,000
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Short-term interfund loans received	-	-	-	-	-	-
Short-term interfund loans paid	-	-	-	-	-	-
Long-term interfund loans received	-	-	-	-	-	-
Long-term interfund loans paid	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,701)	(8,338)	123,308	50	(2,708)	2,000
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ (10,701)	\$ (8,338)	\$ 123,308	\$ 50	\$ (2,708)	\$ 2,000
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (10,701)	\$ (8,338)	\$ 123,308	\$ 50	\$ (2,708)	\$ 2,000
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ (10,701)	\$ (8,338)	\$ 123,308	\$ 50	\$ (2,708)	\$ 2,000
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(10,701)	(8,338)	123,308	50	(2,708)	2,000
Total cash and investment fund balance - ending	\$ (10,701)	\$ (8,338)	\$ 123,308	\$ 50	\$ (2,708)	\$ 2,000

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Fish And Wildlife FNDA Grant	Northwest Gateway TIF	South Benton TIF	Stimulus Revenue - Lead Grant	DUI Task Force Grant	Millersburg II TIF
Receipts:						
Taxes	\$ -	\$ 197,155	\$ 22,949	\$ -	\$ -	\$ 290,678
Licenses and permits	-	-	-	-	-	-
Intergovernmental	5,194	-	-	482,914	30,292	-
Charges for services	-	-	-	23,030	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	5,194	197,155	22,949	505,944	30,292	290,678
Disbursements:						
General government	-	5,583	-	200,136	14,325	125,965
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	25,080	22,386	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	5,583	-	225,216	36,711	125,965
Excess (deficiency) of receipts over disbursements	5,194	191,572	22,949	280,728	(6,419)	164,713
Other financing sources (uses):						
Transfers in	-	-	-	-	15,000	-
Transfers out	-	-	-	-	-	-
Short-term interfund loans received	-	-	-	-	-	-
Short-term interfund loans paid	-	-	-	-	-	-
Long-term interfund loans received	-	-	-	-	-	-
Long-term interfund loans paid	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	15,000	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,194	191,572	22,949	280,728	8,581	164,713
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ 5,194	\$ 191,572	\$ 22,949	\$ 280,728	\$ 8,581	\$ 164,713
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 5,194	\$ 191,572	\$ 22,949	\$ 280,728	\$ 8,581	\$ 164,713
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 5,194	\$ 191,572	\$ 22,949	\$ 280,728	\$ 8,581	\$ 164,713
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	5,194	191,572	22,949	280,728	8,581	164,713
Total cash and investment fund balance - ending	\$ 5,194	\$ 191,572	\$ 22,949	\$ 280,728	\$ 8,581	\$ 164,713

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	District 2 Administration Grant	Cumulative Capital Development	Park Nonreverting Capital	Cumulative Bridge	Cumulative Drainage	County Economic Development Income Tax
Receipts:						
Taxes	\$ -	\$ 1,670,557	\$ -	\$ 1,211,858	\$ 474,513	\$ 4,447,942
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	94,509	-	124,133	169,059	13,975
Charges for services	-	-	60,024	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	13,863	567	4,768	42,463	19,273
Total receipts	-	1,778,929	60,591	1,340,759	686,035	4,481,190
Disbursements:						
General government	2,000	162,010	-	-	87,908	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	474,779	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	1,175,274
Culture and recreation	-	-	43,407	-	-	-
Debt service:						
Principal	-	483,309	-	-	-	-
Interest	-	77,870	-	-	-	-
Capital outlay:						
General government	-	307,827	-	-	411,742	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	81,394	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	2,006,321
Culture and recreation	-	-	20,314	-	-	-
Total disbursements	2,000	1,031,016	63,721	556,173	499,650	3,181,595
Excess (deficiency) of receipts over disbursements	(2,000)	747,913	(3,130)	784,586	186,385	1,299,595
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(1,500,000)	-	(6,700,000)
Short-term interfund loans received	-	-	-	-	-	-
Short-term interfund loans paid	-	-	-	-	-	-
Long-term interfund loans received	-	-	-	-	-	-
Long-term interfund loans paid	-	-	-	-	-	-
Other receipts	-	17,291	-	110,170	-	-
Total other financing sources (uses)	-	17,291	-	(1,389,830)	-	(6,700,000)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,000)	765,204	(3,130)	(605,244)	186,385	(5,400,405)
Cash and investment fund balance - beginning	-	547,295	161,941	2,043,889	664,368	11,236,085
Cash and investment fund balance - ending	<u>\$ (2,000)</u>	<u>\$ 1,312,499</u>	<u>\$ 158,811</u>	<u>\$ 1,438,645</u>	<u>\$ 850,753</u>	<u>\$ 5,835,680</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (2,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	1,312,499	158,811	1,438,645	850,753	5,835,680
Total cash and investment assets - ending	\$ (2,000)	\$ 1,312,499	\$ 158,811	\$ 1,438,645	\$ 850,753	\$ 5,835,680
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	1,312,499	158,811	1,438,645	850,753	5,835,680
Unrestricted	(2,000)	-	-	-	-	-
Total cash and investment fund balance - ending	\$ (2,000)	\$ 1,312,499	\$ 158,811	\$ 1,438,645	\$ 850,753	\$ 5,835,680

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	General Drain Improvement	Sawmill Refund	TIF Western Gateway	TIF Millersburg Forest Green	TIF Middlebury South Agriculture	TIF Middlebury South East
Receipts:						
Taxes	\$ -	\$ -	\$ 56,388	\$ 86,510	\$ 35,499	\$ 436,928
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	56,388	86,510	35,499	436,928
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	23,410	32,238	20,225	225,579
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	10,647	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	10,647	-	23,410	32,238	20,225	225,579
Excess (deficiency) of receipts over disbursements	(10,647)	-	32,978	54,272	15,274	211,349
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Short-term interfund loans received	-	-	-	-	-	-
Short-term interfund loans paid	-	-	-	-	-	-
Long-term interfund loans received	-	-	-	-	-	-
Long-term interfund loans paid	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,647)	-	32,978	54,272	15,274	211,349
Cash and investment fund balance - beginning	12,053	11,720	283	4,476	36,355	5,716
Cash and investment fund balance - ending	\$ 1,406	\$ 11,720	\$ 33,261	\$ 58,748	\$ 51,629	\$ 217,065
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ 11,720	\$ 33,261	\$ 58,748	\$ 51,629	\$ 217,065
Restricted assets:						
Cash and investments	1,406	-	-	-	-	-
Total cash and investment assets - ending	\$ 1,406	\$ 11,720	\$ 33,261	\$ 58,748	\$ 51,629	\$ 217,065
Cash and Investment Fund Balance - Ending						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	1,406	-	-	-	-	-
Unrestricted	-	11,720	33,261	58,748	51,629	217,065
Total cash and investment fund balance - ending	\$ 1,406	\$ 11,720	\$ 33,261	\$ 58,748	\$ 51,629	\$ 217,065

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	TIF Middlebury East	TIF North Baugo	TIF NE Corridor CR 6 & 17	Community Service Block Grant	Criminal Justice Facility Construct	Major Bridge
Receipts:						
Taxes	\$ 1,330,940	\$ 14,945	\$ -	\$ -	\$ 10,155,754	\$ 2,613,538
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	405,899
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	3,360	-	194,575	23,085
Total receipts	1,330,940	14,945	3,360	-	10,350,329	3,042,522
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	8,066,216	-
Highways and streets	-	-	234,534	-	-	1,512,525
Health and welfare	-	-	-	-	-	-
Economic development	475,932	2,484	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	16,349	-	-	1,637,178
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	475,932	2,484	250,883	-	8,066,216	3,149,703
Excess (deficiency) of receipts over disbursements	855,008	12,461	(247,523)	-	2,284,113	(107,181)
Other financing sources (uses):						
Transfers in	-	-	2,321,690	-	-	-
Transfers out	-	-	-	-	(12,358,702)	(1,500,000)
Short-term interfund loans received	-	-	-	-	-	-
Short-term interfund loans paid	-	-	-	-	-	-
Long-term interfund loans received	-	-	-	-	-	-
Long-term interfund loans paid	-	-	-	-	-	-
Other receipts	-	-	426,168	-	-	-
Total other financing sources (uses)	-	-	2,747,858	-	(12,358,702)	(1,500,000)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	855,008	12,461	2,500,335	-	(10,074,589)	(1,607,181)
Cash and investment fund balance - beginning	19,673	424	423,802	1,746	16,812,435	7,633,087
Cash and investment fund balance - ending	\$ 874,681	\$ 12,885	\$ 2,924,137	\$ 1,746	\$ 6,737,846	\$ 6,025,906
Cash and Investment Assets - Ending						
Cash and investments	\$ 874,681	\$ 12,885	\$ 2,924,137	\$ 1,746	\$ 6,737,846	\$ 6,025,906
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 874,681	\$ 12,885	\$ 2,924,137	\$ 1,746	\$ 6,737,846	\$ 6,025,906
Cash and Investment Fund Balance - Ending						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	874,681	12,885	2,924,137	1,746	6,737,846	6,025,906
Total cash and investment fund balance - ending	\$ 874,681	\$ 12,885	\$ 2,924,137	\$ 1,746	\$ 6,737,846	\$ 6,025,906

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Home Consortium Grant	Criminal Justice Facility	County Major Moves Construction	Johnson St Bridge	Six Span Bridge	Totals
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,693,883
Licenses and permits	-	-	-	-	-	1,044,075
Intergovernmental	-	-	-	-	-	11,961,413
Charges for services	-	-	-	-	-	1,644,825
Fines and forfeits	-	-	-	-	-	1,682,492
Other	-	12	1,397,816	-	-	2,610,411
Total receipts	-	12	1,397,816	-	-	61,637,099
Disbursements:						
General government	-	-	-	-	10,117,381	14,327,195
Public safety	-	900	-	-	-	13,999,834
Highways and streets	-	-	-	7,227,167	-	16,447,596
Health and welfare	-	-	-	-	-	8,939,351
Economic development	-	-	-	-	-	1,963,746
Culture and recreation	-	-	-	-	-	3,386,075
Debt service:						
Principal	-	-	-	-	-	492,231
Interest	-	-	-	-	-	77,870
Capital outlay:						
General government	-	-	-	-	-	1,299,147
Public safety	-	-	-	-	-	848,680
Highways and streets	-	-	-	-	-	2,913,667
Health and welfare	-	-	-	-	-	198,643
Economic development	-	-	-	-	-	2,006,321
Culture and recreation	-	-	-	-	-	99,266
Total disbursements	-	900	-	7,227,167	10,117,381	66,999,622
Excess (deficiency) of receipts over disbursements	-	(888)	1,397,816	(7,227,167)	(10,117,381)	(5,362,523)
Other financing sources (uses):						
Transfers in	-	-	-	-	9,700,000	15,000,131
Transfers out	-	-	-	-	-	(27,748,821)
Short-term interfund loans received	-	-	-	-	-	8,550,000
Short-term interfund loans paid	-	-	-	-	-	(8,550,000)
Long-term interfund loans received	-	-	-	-	9,800,000	9,800,000
Long-term interfund loans paid	-	-	(9,800,000)	-	-	(9,800,000)
Other receipts	-	-	-	-	-	3,768,159
Total other financing sources (uses)	-	-	(9,800,000)	-	19,500,000	(8,980,531)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(888)	(8,402,184)	(7,227,167)	9,382,619	(14,343,054)
Cash and investment fund balance - beginning	6,213	55,875	17,474,701	8,487,428	-	82,009,967
Cash and investment fund balance - ending	\$ 6,213	\$ 54,987	\$ 9,072,517	\$ 1,260,261	\$ 9,382,619	\$ 67,666,913
Cash and Investment Assets - Ending						
Cash and investments	\$ 6,213	\$ 54,987	\$ 9,072,517	\$ 1,260,261	\$ 9,382,619	\$ 51,030,536
Restricted assets:						
Cash and investments	-	-	-	-	-	16,636,377
Total cash and investment assets - ending	\$ 6,213	\$ 54,987	\$ 9,072,517	\$ 1,260,261	\$ 9,382,619	\$ 67,666,913
Cash and Investment Fund Balance - Ending						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,074,916
Highways and streets	-	-	-	-	-	3,989,868
Health and welfare	-	-	-	-	-	973,799
Capital outlay	-	-	-	-	-	9,597,794
Unrestricted	6,213	54,987	9,072,517	1,260,261	9,382,619	51,030,536
Total cash and investment fund balance - ending	\$ 6,213	\$ 54,987	\$ 9,072,517	\$ 1,260,261	\$ 9,382,619	\$ 67,666,913

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 INTERNAL SERVICE FUNDS
 As Of And For The Year Ended December 31, 2009

	Workmans Comp Insurance Trust	Group Insurance Trust	Property And Liability Insurance Trust	Risk Management Insurance	Totals
Operating receipts:					
Insurance proceeds	\$ 257,150	\$ 12,189,485	\$ 1,032,360	\$ -	\$ 13,478,995
Operating disbursements:					
Insurance claims and expense	561,299	13,145,389	1,140,239	1,412	14,848,339
Deficiency of receipts over disbursements	(304,149)	(955,904)	(107,879)	(1,412)	(1,369,344)
Nonoperating receipts:					
Interest and investment receipts	3,172	5,539	575	-	9,286
Deficiency of receipts over disbursements and nonoperating receipts	(300,977)	(950,365)	(107,304)	(1,412)	(1,360,058)
Transfers in	-	-	350,000	-	350,000
Excess (deficiency) of receipts, contributions and transfers in over disbursements and transfers out	(300,977)	(950,365)	242,696	(1,412)	(1,010,058)
Cash and investment fund balance - beginning	1,026,398	1,608,399	92,950	1,412	2,729,159
Cash and investment fund balance - ending	<u>\$ 725,421</u>	<u>\$ 658,034</u>	<u>\$ 335,646</u>	<u>\$ -</u>	<u>\$ 1,719,101</u>
<u>Cash and Investment Assets - December 31</u>					
Cash and investments	<u>\$ 725,421</u>	<u>\$ 658,034</u>	<u>\$ 335,646</u>	<u>\$ -</u>	<u>\$ 1,719,101</u>
<u>Cash and Investment Fund Balance - December 31</u>					
Unrestricted	<u>\$ 725,421</u>	<u>\$ 658,034</u>	<u>\$ 335,646</u>	<u>\$ -</u>	<u>\$ 1,719,101</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PENSION TRUST FUNDS
 For The Year Ended December 31, 2009

	<u>Sheriff's Pension Trust</u>	<u>Sheriff's Benefit Trust</u>	<u>Totals</u>
Additions:			
Contributions:			
Employer	\$ 428,955	\$ 27,334	\$ 456,289
Plan members	<u>93,048</u>	<u>-</u>	<u>93,048</u>
Total contributions	<u>522,003</u>	<u>27,334</u>	<u>549,337</u>
Investment receipts:			
Net increase in fair value of investments	1,797,655	18,125	1,815,780
Interest	<u>359,420</u>	<u>2,400</u>	<u>361,820</u>
Total investment receipts	2,157,075	20,525	2,177,600
Less investment disbursements	<u>(111,809)</u>	<u>(1,069)</u>	<u>(112,878)</u>
Net investment receipts	<u>2,045,266</u>	<u>19,456</u>	<u>2,064,722</u>
Total additions	<u>2,567,269</u>	<u>46,790</u>	<u>2,614,059</u>
Deductions:			
Benefits	696,572	-	696,572
Refunds of contributions	177	-	177
Administrative and general	<u>9,596</u>	<u>39,592</u>	<u>49,188</u>
Total deductions	<u>706,345</u>	<u>39,592</u>	<u>745,937</u>
Excess of total additions over total deductions	1,860,924	7,198	1,868,122
Cash and investment fund balance - beginning	<u>12,402,222</u>	<u>93,461</u>	<u>12,495,683</u>
Cash and investment fund balance - ending	<u>\$ 14,263,146</u>	<u>\$ 100,659</u>	<u>\$ 14,363,805</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009

	Congressional School Interest	Clerk's Trust	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	State Fines And Forfeitures	Sewage Collections
Additions:							
Agency fund additions	\$ -	\$ 23,662,977	\$ 3,211,100	\$ 216,649	\$ 1,345,187	\$ 892,225	\$ 348,797
Deductions:							
Agency fund deductions	1,834	23,669,155	623,194	48,298	1,191,456	884,155	348,797
Excess (deficiency) of total additions over total deductions	(1,834)	(6,178)	2,587,906	168,351	153,731	8,070	-
Cash and investment fund balance - beginning	88,017	1,636,987	657,545	7,609	368,545	155,697	-
Cash and investment fund balance - ending	<u>\$ 86,183</u>	<u>\$ 1,630,809</u>	<u>\$ 3,245,451</u>	<u>\$ 175,960</u>	<u>\$ 522,276</u>	<u>\$ 163,767</u>	<u>\$ -</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Sheriff Trust	Infraction Judgements	Inheritance Tax	Probation Court Services	Payroll	Sheriff's Inmate Trust
Additions:						
Agency fund additions	\$ 3,732,721	\$ 650,026	\$ 2,466,797	\$ 596,539	\$ 38,923,380	\$ 2,505,937
Deductions:						
Agency fund deductions	3,732,721	898,569	3,010,248	585,047	38,818,057	2,472,423
Excess (deficiency) of total additions over total deductions	-	(248,543)	(543,451)	11,492	105,323	33,514
Cash and investment fund balance - beginning	-	352,765	1,316,347	33,956	330,146	103,286
Cash and investment fund balance - ending	\$ -	\$ 104,222	\$ 772,896	\$ 45,448	\$ 435,469	\$ 136,800

ELKHART COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Special Death Benefit	CEDIT	Wheel Tax	Sur Tax	Child Restraint Violations Fines	CVET
Additions:						
Agency fund additions	\$ 14,560	\$ 10,283,051	\$ 742,666	\$ 3,836,239	\$ 4,625	\$ 1,324,740
Deductions:						
Agency fund deductions	21,945	10,283,051	730,131	3,595,622	7,375	1,324,740
Excess (deficiency) of total additions over total deductions	(7,385)	-	12,535	240,617	(2,750)	-
Cash and investment fund balance - beginning	8,650	-	-	-	3,175	-
Cash and investment fund balance - ending	<u>\$ 1,265</u>	<u>\$ -</u>	<u>\$ 12,535</u>	<u>\$ 240,617</u>	<u>\$ 425</u>	<u>\$ -</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Children W/Spec Health Needs	Health Care For Indigent	Medical Assistance To Wards	Welfare Trust	Homestead Credit Rebate	HEA 1001 Homestead Credit
Additions:						
Agency fund additions	\$ 295,992	\$ 1,102,314	\$ 214,339	\$ -	\$ 13,556	\$ 4,069,027
Deductions:						
Agency fund deductions	295,992	1,102,314	214,339	21,629	17,226	4,030,154
Excess (deficiency) of total additions over total deductions	-	-	-	(21,629)	(3,670)	38,873
Cash and investment fund balance - beginning	-	-	-	21,629	23,417	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ -	\$ 19,747	\$ 38,873

ELKHART COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Tax Distribution	Coroner Training	Distributable Property Tax	Distributable FIT	Distributable License Excise	Local Option PTRC
Additions:						
Agency fund additions	\$ 273,062,727	\$ 19,693	\$ 575,845,371	\$ 997,155	\$ 31,724,990	\$ 9,982,144
Deductions:						
Agency fund deductions	337,977,972	27,516	576,084,012	997,155	31,720,886	9,982,144
Excess (deficiency) of total additions over total deductions	(64,915,245)	(7,823)	(238,641)	-	4,104	-
Cash and investment fund balance - beginning	76,956,486	9,930	-	-	(4,104)	-
Cash and investment fund balance - ending	<u>\$ 12,041,241</u>	<u>\$ 2,107</u>	<u>\$ (238,641)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Riverboat Wager Tax Distribution	Local Option Certified Shares	Education Plate Fees	Court Fees	Peddlers License	County Employee Benefit
Additions:						
Agency fund additions	\$ 1,143,912	\$ 30,558,611	\$ 5,025	\$ 50,444	\$ -	\$ 8,364,882
Deductions:						
Agency fund deductions	1,143,912	30,558,611	5,419	50,444	-	8,364,882
Excess (deficiency) of total additions over total deductions	-	-	(394)	-	-	-
Cash and investment fund balance - beginning	-	-	-	-	100	100,000
Cash and investment fund balance - ending	\$ -	\$ -	\$ (394)	\$ -	\$ 100	\$ 100,000

ELKHART COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	New Paris Conservancy District	Economic Improvement Goshen District	Elkhart County Regional Sewer District	Rush Memorial	Work Release	Totals
Additions:						
Agency fund additions	\$ 472,200	\$ 121,135	\$ 200	\$ 501	\$ 1,099,804	\$ 1,033,902,238
Deductions:						
Agency fund deductions	472,200	121,135	-	200	1,099,804	1,096,534,764
Excess (deficiency) of total additions over total deductions	-	-	200	301	-	(62,632,526)
Cash and investment fund balance - beginning	-	-	476	343	-	82,171,002
Cash and investment fund balance - ending	\$ -	\$ -	\$ 676	\$ 644	\$ -	\$ 19,538,476

ELKHART COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2009

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.

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 889,041
Infrastructure	421,497,106
Buildings	149,514,516
Improvements other than buildings	4,585,227
Machinery and equipment	20,988,903
Construction in progress	<u>23,107,403</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 620,582,196</u>
Business-type activities:	
Landfill:	
Capital assets, not being depreciated:	
Land	\$ 1,134,214
Buildings	2,040,739
Improvements other than buildings	84,396
Machinery and equipment	<u>4,513,702</u>
Total Landfill capital assets	<u>\$ 7,773,051</u>

ELKHART COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2009

The County has entered into the following long-term debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Revenue bonds:		
Refunded Series 2004	\$ 19,355,000	\$ 2,281,419
Series 2007	29,725,000	1,347,976
Capital leases:		
Series 2005 Correctional Complex #1	9,415,000	443,660
Series 2006 Correctional Complex #2	9,900,000	397,145
Series 2007 Correctional Complex #3	5,440,000	1,865,125
911 Center Telephone System	164,013	145,013
Notes and loans payable:		
Hudson Clinic Loan	233,569	52,455
Guaranteed Energy Saving Contract	955,109	508,723
Total governmental activities debt	<u>\$ 75,187,691</u>	<u>\$ 7,041,516</u>

ELKHART COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF ELKHART COUNTY, INDIANA

Compliance

We have audited the compliance of Elkhart County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2009. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, the Commissioner, the Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 19, 2010

ELKHART COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WIC 119-2 FY 08 WIC 119-2 FY 09	\$ 726,280 <u>193,414</u>
Total for federal grantor agency			<u>919,694</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Homeland Security Public Safety Interoperable Communications Grant Program	11.555	00385PSIC07	<u>427,219</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Direct Grant ARRA - Lead-Based Paint Hazard Control in Privately - Owned Housing	14.907	INLB 0407-08	<u>238,129</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grants Edward Byrne Memorial Justice Assistance Grant Program	16.738	2006-DJ-BX-089 2009-DJ-BX-147	61,829 <u>172</u>
Total for program			<u>62,001</u>
Direct Grant ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to Units of Local Government	16.804	2009-SB-B9-143	<u>253,094</u>
Pass-Through Indiana Department of Corrections Prisoner Reentry Initiative Demonstration (Offender Reentry)	16.202	D12-9-81	<u>56,357</u>
Pass-Through Indiana Criminal Justice Institute Juvenile Justice and Delinquency Prevention-Allocation to States	16.540	08JF011	19,715 <u>2,100</u>
Total for program			<u>21,815</u>
Crime Victim Assistance	16.575	07VA301 08VA165 08ST017	52,956 62,727 <u>17,880</u>
Total for program			<u>133,563</u>
Violence Against Women Formula Grants	16.588		12,647
ARRA - Violence Against Women Formula Grants	16.588		<u>8,338</u>
Total for program			<u>20,985</u>
ARRA - State Victim Assistance Formula Grant Program	16.801		<u>10,701</u>
Total for federal grantor agency			<u>558,516</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205		<u>256,386</u>
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety	20.600	PT-09-04-01-09 PT-10-04-04-16	33,893 <u>11,286</u>
Total for program			<u>45,179</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	K4-2009-03-02-02 K4-2010-03-02-02 K4-2009-08-01-04 K4-2010-08-01-04 K8-2009-03-03-09 K8-2010-03-03-08	125,544 43,603 33,245 11,112 37,614 <u>10,518</u>
Total for program			<u>261,636</u>
Total for cluster			<u>306,815</u>
Total for federal grantor agency			<u>563,201</u>

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

ELKHART COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>			
Direct Grant			
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	BF-00E93401	<u>97,184</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Direct Grant			
Health Program for Toxic Substances and Disease Registry	93.161		<u>66,673</u>
Pass-Through Indiana Department of Health			
Public Health Emergency Preparedness	93.069	1H75TP000339 BPRS 119-19	<u>80,086</u> <u>19,831</u>
Total for program			<u>99,917</u>
Advancing System Improvements to Support Targets for Healthy People 2010	93.088		<u>69,864</u>
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		<u>39,173</u>
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		1,128,173
ARRA - Child Support Enforcement	93.563		<u>145,343</u>
Total for program			<u>1,273,516</u>
Pass-Through Indiana Supreme Court			
State Court Improvement Program	93.586	CIP 08-09	<u>7,749</u>
Pass-Through Indiana Department of Health			
HIV Prevention Activities - Health Department Based	93.940		<u>45,299</u>
Preventative Health Services - Sexually Transmitted Diseases Control Grants	93.977		<u>13,951</u>
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	93.988		<u>539</u>
Maternal and Child Health Services Block Grants to the States	93.994	MCH 119-1 FY 09 MCH 119-1 FY 10	149,558 <u>38,238</u>
Total for program			<u>187,796</u>
Total for federal grantor agency			<u>1,804,477</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Emergency Management Performance Grants	97.042		<u>56,493</u>
Law Enforcement Terrorism Prevention Program (LETPP)	97.074		<u>2,708</u>
Total for federal grantor agency			<u>59,201</u>
Total federal awards expended			<u>\$ 4,667,621</u>

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

ELKHART COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Elkhart County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2009:

<u>Program Title</u>	
Highway Safety Cluster	<u>\$ 43,556</u>

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted?	no
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Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no
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Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
11.555	Public Safety Interoperable Communications Grant Program Highway Safety Cluster
93.563	Child Support Enforcement
93.563	ARRA – Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?	yes
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Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

ELKHART COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

ELKHART COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 19, 2010, with David L. Hess, Auditor; Mike Yoder, Vice President of the Board of County Commissioners; and John K. Letherman, President of the County Council.