

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

ANNUAL FINANCIAL REPORT

2009

ST. JOSEPH COUNTY, INDIANA



FILED
09/21/2010

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Peter H. Mullen	01-01-08 to 12-31-11
Treasurer	Sean J. Coleman	01-01-09 to 12-31-12
Clerk	Rita L. Glenn	01-01-07 to 12-31-10
Recorder	Phillip G. Dotson	01-01-09 to 12-31-12
President of the Board of County Commissioners	Robert Kovach	01-01-09 to 12-31-10
President of the County Council	Rafael Morton	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 ST. JOSEPH COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Joseph County (County), as of and for the year ended December 31, 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 component units of the County which should have been included to fairly present the financial position of the County.

We were unable to audit the trust balance amount for the Office of the Clerk of the Circuit Court at December 31, 2009, because detailed information from the Clerk's Trust Register was not available or reconciled to the Clerk's Cash Book totals. This amount is \$8,061,881 of the total agency fund's cash and investment balances at December 31, 2009. We were unable to apply alternative procedures to satisfy ourselves of the amounts of this balance.

In our opinion, except for the effects of such adjustments as might have been determined to be necessary had we been able to verify the trust balance for the Office of the Clerk of the Circuit Court, and except that the omission of component units 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 aggregate discretely presented component units, 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.

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

In accordance with Government Auditing Standards, we have also issued a report dated July 29, 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 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 audit performed by the 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 Schedules of Funding Progress, 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.

The County has not presented Management's Discussion and Analysis, Schedule of Contributions From the Employer and Other Contributing Entities, or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

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 29, 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 ST. JOSEPH COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of St. Joseph 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 29, 2010. The opinions to the financial statements were qualified because we were unable to verify the trust balance for the Office of the Clerk of the Circuit Court and due to the omission of component units. 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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we considered to be significant deficiencies.

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. We consider the deficiency described as: FINDING 2009-1, CIRCUIT COURT CLERK TRUST RECONCILEMENT of the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency in internal control over financial reporting.

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.

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)

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. However, the significant deficiency described above, we consider to be a material weakness.

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 instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2009-1.

The County's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, the County Council and Board of County Commissioners, 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 29, 2010

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

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursement) Receipt and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 57,720,578	\$ 7,626,027	\$ 1,601,320	\$ -	\$ (48,493,231)
Public safety	28,642,454	2,206,451	167,056	-	(26,268,947)
Highways and streets	14,959,399	9,195	4,195,645	1,443,652	(9,310,907)
Sanitation	-	442,489	-	-	442,489
Health and welfare	7,459,904	3,613,892	2,384,899	-	(1,461,113)
Economic development	8,122,732	-	-	-	(8,122,732)
Culture and recreation	4,832,730	-	-	-	(4,832,730)
Urban redevelopment and housing	34,518	-	-	-	(34,518)
Principal and interest on indebtedness	9,460,417	-	-	-	(9,460,417)
Total primary government	<u>\$ 131,232,732</u>	<u>\$ 13,898,054</u>	<u>\$ 8,348,920</u>	<u>\$ 1,443,652</u>	<u>(107,542,106)</u>
General receipts:					
Property taxes					91,834,716
Income taxes					27,926,322
Intergovernmental					8,647,098
Other local sources					16,040,377
Net proceeds from borrowings					3,680,582
Grants and contributions not restricted to specific programs					2,111,458
Investment earnings					<u>3,426,473</u>
Total general receipts					<u>153,667,026</u>
Change in net assets					46,124,920
Net assets - beginning					<u>18,037,611</u>
Net assets - ending					<u>\$ 64,162,531</u>
 <u>Assets</u>					
Cash and investments					\$ 26,021,167
Restricted assets:					
Cash and investments					<u>38,141,364</u>
Total assets					<u>\$ 64,162,531</u>
 <u>Net Assets</u>					
Restricted for:					
General government					\$ 1,190,223
Public safety					4,461,707
Highways and streets					16,847,225
Health and welfare					731,618
Culture and recreation					495,285
Debt service					198,165
Capital outlay					13,080,543
Other purposes					1,136,598
Unrestricted					<u>26,021,167</u>
Total net assets					<u>\$ 64,162,531</u>

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

ST. JOSEPH 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

	County General	Local Major Moves Construction	Other Governmental Funds	Totals
Receipts:				
Taxes	\$ 67,451,051	\$ -	\$ 52,309,987	\$ 119,761,038
Special assessments	-	-	529,563	529,563
Licenses and permits	47,381	-	1,151,297	1,198,678
Intergovernmental	7,415,066	-	13,136,062	20,551,128
Charges for services	6,258,903	192,898	4,022,644	10,474,445
Fines and forfeits	1,683,463	-	11,905	1,695,368
Other	2,870,558	1,069,394	3,046,562	6,986,514
Total receipts	85,726,422	1,262,292	74,208,020	161,196,734
Disbursements:				
General government	42,069,280	-	11,222,388	53,291,668
Public safety	26,820,240	-	2,283,153	29,103,393
Highways and streets	705,310	-	6,710,268	7,415,578
Health and welfare	-	-	7,667,310	7,667,310
Economic development	-	-	7,622,123	7,622,123
Culture and recreation	178,273	-	4,606,528	4,784,801
Urban redevelopment and housing	-	-	36,079	36,079
Debt service:				
Principal	-	-	6,993,095	6,993,095
Interest	-	-	2,895,067	2,895,067
Capital outlay:				
General government	126,391	-	6,912,308	7,038,699
Public safety	30,624	-	803,482	834,106
Highways and streets	-	4,231,615	3,988,583	8,220,198
Health and welfare	-	-	129,888	129,888
Economic development	-	-	867,872	867,872
Culture and recreation	-	-	266,437	266,437
Total disbursements	69,930,118	4,231,615	63,004,581	137,166,314
Excess (deficiency) of receipts over disbursements	15,796,304	(2,969,323)	11,203,439	24,030,420
Other financing sources (uses):				
Net proceeds from borrowings	-	-	3,680,582	3,680,582
Transfers in	9,448,205	-	18,003,200	27,451,405
Transfers out	-	-	(27,451,405)	(27,451,405)
Other receipts	9,972,446	16,614	2,491,276	12,480,336
Total other financing sources (uses)	19,420,651	16,614	(3,276,347)	16,160,918

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

ST. JOSEPH 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
(Continued)

	County General	Local Major Moves Construction	Other Governmental Funds	Totals
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	35,216,955	(2,952,709)	7,927,092	40,191,338
Cash and investment fund balance - beginning	<u>(29,719,648)</u>	<u>18,444,395</u>	<u>34,791,897</u>	<u>23,516,644</u>
Cash and investment fund balance - ending	<u>\$ 5,497,307</u>	<u>\$ 15,491,686</u>	<u>\$ 42,718,989</u>	63,707,982
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.				<u>454,549</u>
Net assets of governmental activities				<u>\$ 64,162,531</u>
<u>Cash and Investment Assets - Ending</u>				
Cash and investments	\$ 5,497,307	\$ -	\$ 21,205,909	\$ 26,703,216
Restricted assets:				
Cash and investments	<u>-</u>	<u>15,491,686</u>	<u>21,513,080</u>	<u>37,004,766</u>
Total cash and investment assets - ending	<u>\$ 5,497,307</u>	<u>\$ 15,491,686</u>	<u>\$ 42,718,989</u>	<u>\$ 63,707,982</u>
<u>Cash and Investment Fund Balance - Ending</u>				
Restricted for:				
General government	\$ -	\$ -	\$ 1,190,223	\$ 1,190,223
Public safety	-	-	4,461,707	4,461,707
Highways and streets	-	15,491,686	1,355,539	16,847,225
Health and welfare	-	-	731,618	731,618
Culture and recreation	-	-	495,285	495,285
Debt service	-	-	198,165	198,165
Capital outlay	-	-	13,080,543	13,080,543
Unrestricted	<u>5,497,307</u>	<u>-</u>	<u>21,205,909</u>	<u>26,703,216</u>
Total cash and investment fund balance - ending	<u>\$ 5,497,307</u>	<u>\$ 15,491,686</u>	<u>\$ 42,718,989</u>	<u>\$ 63,707,982</u>

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

ST. JOSEPH 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>Internal Service Funds</u>
Operating receipts:	
Employee/employer contributions	\$ 15,247,385
Miscellaneous	<u>391,457</u>
Total operating receipts	<u>15,638,842</u>
Operating disbursements:	
Cost of sales and services	173,637
Insurance claims and expense	<u>9,531,623</u>
Total operating disbursements	<u>9,705,260</u>
Excess of operating receipts over operating disbursements	<u>5,933,582</u>
Cash and investment fund balance - beginning	<u>(5,479,033)</u>
Cash and investment fund balance - ending	<u>\$ 454,549</u>
<u>Cash and Investment Assets - December 31</u>	
Cash and investments	\$ (682,049)
Restricted assets:	
Cash and investments	<u>1,136,598</u>
Total cash and investment assets - December 31	<u>\$ 454,549</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	\$ 1,136,598
Unrestricted	<u>(682,049)</u>
Total cash and investment fund balance - December 31	<u>\$ 454,549</u>

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

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

	Pension Trust Funds	Private-Purpose Trust Fund	Agency Funds
Additions:			
Contributions:			
Employer	\$ 695,440	\$ -	
Other	9,676	-	
Total contributions	705,116	-	
Investment earnings:			
Interest	321,668	-	
Less investment disbursements	(12)	-	
Net investment earnings	321,656	-	
Total additions	1,026,772	-	
Deductions:			
Benefits	1,630,875	-	
Administrative and general	58,676	37,665	
Total deductions	1,689,551	37,665	
Deficiency of total additions over total deductions before transfers	(662,779)	(37,665)	
Other financing sources:			
Transfers in	51,843	-	
Transfers out	(51,843)	-	
Deficiency of total additions over total deductions	(662,779)		
Cash and investment fund balance - beginning	36,956,807	37,665	
Cash and investment fund balance - ending	\$ 36,294,028	\$ -	\$ 91,453,392

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

ST. JOSEPH 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:	St. Joseph County
Blended Component Unit:	St. Joseph County Solid Waste Management District
Discretely Presented Component Unit:	St. Joseph County Airport Authority

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

The St. Joseph County Solid Waste Management District and St. Joseph County Airport Authority have 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. The individual financial statements for the St. Joseph County Solid Waste Management District can be obtained at 621 East Jefferson Blvd., South Bend, Indiana, 46601. The individual financial statements for the St. Joseph County Airport Authority can be obtained at 4477 Progress drive, South Bend, Indiana 46628.

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. However, at this time, the County has not established any enterprise funds.

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.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The Local Major Moves Construction Fund is used to account for the state distribution of toll road lease proceeds for the construction of highways, roads, and bridges and other allowable disbursements in accordance with Indiana Code 8-14-16.

Additionally, the County reports the following fund types:

The internal service funds account for employee medical coverage and for general liability coverage 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 funds, which accumulate resources for pension benefit payments.

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

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

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.

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

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). The County does not have any enterprise 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.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 discretely presented component units 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:

ST. JOSEPH 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:

Fund		
Surveyor Cornerstone	\$	39,324
Health S.T.D.		5,154
Health Lead Elimination Grant		15,066
Sex Offender Grant		59,929
Emergency Management Grants		15,068
County Bonds and Interest		580,796
General Drain Improvement		13,749
Group Insurance		682,049

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the underestimate of current requirements. These deficits are to be repaid from future receipts.

ST. JOSEPH COUNTY
 NOTES TO FINANCIAL STATEMENTS
 (Continued)

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 does not have a deposit policy for custodial credit risk. At December 31, 2009, the County had deposit balances in the amount of \$156,871,865. Of this amount, the following was exposed to custodial credit risk:

Uninsured deposits collateralized with securities held by the pledging financial institution's trust department or agent, but not in the depositor-government's name	<u>\$ 1,157,904</u>
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The remaining 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 and the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriffs Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 1,991,488
Mutual funds	29,215,658
Preferred stock	712,545
Corporate bonds	<u>2,321,328</u>
 Total	 <u>\$ 34,241,019</u>

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.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the 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.

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 County does not have a formal investment policy for custodial credit risk for investments.

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

The following investments held by the County and 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:

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Type	Not in the Government's Name
U.S. treasuries and securities	\$ 1,991,488
Mutual funds	29,215,658
Preferred stock	712,545
Corporate bonds	2,321,328
Total	\$ 34,241,019

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 County does not have a formal investment policy for interest rate risk for investments.

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
Preferred Stock	\$ 712,545

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 County does not have a formal investment policy for credit risk for investments.

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

Sheriff's Retirement and Benefit Pension Plans:

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Standard and Poor's Rating	Mutual Funds	Preferred Stock	Corporate Bonds
BA1/BB	\$ -	\$ 258,300	\$ -
BAA2/BBB	-	335,345	-
B3/C	-	118,900	-
Unrated	<u>29,215,658</u>	<u>-</u>	<u>2,321,328</u>
Totals	<u>\$ 29,215,658</u>	<u>\$ 712,545</u>	<u>\$ 2,321,328</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:

Sheriff's Retirement and Benefit Pension Plans:

Issuer	
Vanguard Short Term Corporation	\$ 2,321,328
Vanguard GNMA Admiral	<u>2,146,088</u>
Total	<u>\$ 4,467,416</u>

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type and Currency Denomination	U.S. Dollar
Preferred Stock	<u>\$ 118,900</u>

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Interfund Transfers

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

Transfer From	Transfer To	
Other Governmental Funds	General Fund	\$ 9,448,205
Other Governmental Funds	Other Governmental Funds	18,003,200
All others	All others	51,843
 Total		 \$ 27,503,248

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

C. Restatements and Reclassifications

For the year ended December 31, 2009, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by opinion unit.

Opinion Unit	Balance as Reported December 31, 2008	Fund Reclassification	Balance as Restated January 1, 2009
Governmental activities	\$ 17,774,084	\$ 263,627	\$ 18,037,711
All others:			
Other governmental funds	24,620,007	263,627	24,883,634
Agency funds	194,038,235	(263,627)	193,774,608

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.

The risks of theft of, damage to, and destruction of assets; and natural disasters are covered by commercial insurance from independent third parties.

Torts

The County has chosen to establish a risk financing fund for risks associated with Torts. The risk financing fund is accounted for in the Liability Reserve Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers claims in excess of \$100,000. Interfund premiums are paid into the fund by all insured funds and are available to pay claims, claim reserves, and administrative costs of the program.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Medical Benefits to Employees, Retirees, and Dependents

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 Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual job related illnesses or injuries to employees in excess of \$200,000 per year. A premium is charged to each fund or department that has non-property tax revenues based on the number of employees and the type of coverage and by the general fund for all other departments.

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 St. Joseph County Jail 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 totaled \$3,463,000.

C. Subsequent Events

The County has appropriated \$2,000,000 in 2010 and also in 2011 to finance a new community corrections facility. The total project estimate is five million dollars and the State is reimbursing the County for the costs incurred.

During June 2010, the County issued \$16,240,000 tax incremental financing (TIF) bonds to refinance the outstanding 2001 TIF bonds.

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 not available.

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

E. Other Postemployment Benefits

Single-Employer Defined Benefit Healthcare Plan

Plan Description

St. Joseph County Retiree Healthcare Pan is a single-employer defined benefit healthcare plan administered by County. The plan provides medical health to eligible retirees and their spouses. 5-10-8 assigns the authority to establish and amend benefit provisions to the County. The St. Joseph County Retiree Healthcare Pan issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for the participants. That report may be obtained by contacting the plan administrator:

St. Joseph County
227 West Jefferson Blvd., Rm. 200S
South Bend, IN 46601
574-235-9668

Funding Policy

The contribution requirements of plan members for the St. Joseph County Retiree Healthcare Pan are established by the County's governing board. The required contribution is based on projected pay-as-you-go financing requirements. For the year ended December 31, 2009, the County contributed \$988,506 to the plan for current premiums (approximately 85.5% of total premiums). Plan members receiving benefits contributed \$167,820, or approximately 14.5% of the total premiums, through their required contribution ranging from \$31 to \$50 per month for retiree-only coverage and \$47 to \$75 for retiree and spouse coverage for retired police officers. Contributions for elected officials and general employees ranged from \$172 to \$206 per month for retiree-only coverage and \$340 to \$408 for retiree and spouse coverage.

F. Receipts Pledged

Tax Increment Receipts Pledged

The County has pledged a portion of property taxes receipts to repay \$17,830,000 in tax increment bonds issued in 2001 to finance road and other infrastructure improvements in economic development area. The bonds are payable solely from the incremental property taxes generated by property tax increments. Incremental property taxes were projected to produce 100 percent of the debt service requirements over the life of the bonds.

G. Pension Plans

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

1. 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

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 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 \$1,407,696.

2. 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 \$644,629.

3. 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

ST. JOSEPH COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 \$50,811.

ST. JOSEPH 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)	Excess of Assets Over AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-07	\$ 32,709,571	\$ 27,424,684	\$ 5,284,887	119%	\$ 28,908,942	18%
07-01-08	34,870,736	30,207,793	4,662,943	115%	29,342,010	16%
07-01-09	32,042,149	29,253,083	2,789,066	110%	30,215,600	9%

County Police Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	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	\$ 28,354,546	\$ 33,096,347	\$ (4,741,801)	86%	\$ 5,233,150	(91%)
01/01/06	30,621,155	34,947,720	(4,326,565)	88%	5,809,211	(74%)
01/01/07	33,406,053	37,658,777	(4,252,724)	89%	5,546,731	(77%)
01/01/08	36,031,421	38,629,376	(2,597,955)	93%	5,677,920	(46%)
01/01/09	35,090,061	40,047,464	(4,957,403)	88%	5,388,208	(92%)
01/01/10	36,509,356	40,983,568	(4,474,212)	89%	5,150,065	(87%)

ST. JOSEPH 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

	Local Roads And Streets	Accident Reports Sheriff	Firearms Training And Police Education	Park and Recreation Non Reverting	County Health	Drug Testing Fees	Federal Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 956,599	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	1,151,297	-	-
Intergovernmental	1,443,652	-	-	-	126,219	-	81,196
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	32,237	11,237	67,110	239,008	115,517	38,852	-
Total receipts	1,475,889	11,237	67,110	239,008	2,349,632	38,852	81,196
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	7,537	39,500	-	-	22,226	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	2,372,871	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	171,394	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	1,365	-	-	-	-
Highways and streets	1,873,761	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	1,873,761	7,537	40,865	171,394	2,372,871	22,226	-
Excess (deficiency) of receipts over disbursements	(397,872)	3,700	26,245	67,614	(23,239)	16,626	81,196
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	767	-	-	10,129	23,287	-	-
Total other financing sources (uses)	767	-	-	10,129	23,287	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(397,105)	3,700	26,245	77,743	48	16,626	81,196
Cash and investment fund balance - beginning	1,165,747	11,874	47,058	417,542	731,570	113,470	4,337
Cash and investment fund balance - ending	\$ 768,642	\$ 15,574	\$ 73,303	\$ 495,285	\$ 731,618	\$ 130,096	\$ 85,533
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,096	\$ 85,533
Restricted assets:							
Cash and investments	768,642	15,574	73,303	495,285	731,618	-	-
Total cash and investment assets - ending	\$ 768,642	\$ 15,574	\$ 73,303	\$ 495,285	\$ 731,618	\$ 130,096	\$ 85,533
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	15,574	73,303	-	-	-	-
Highways and streets	768,642	-	-	-	-	-	-
Health and welfare	-	-	-	-	731,618	-	-
Culture and recreation	-	-	-	495,285	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	130,096	85,533
Total cash and investment fund balance - ending	\$ 768,642	\$ 15,574	\$ 73,303	\$ 495,285	\$ 731,618	\$ 130,096	\$ 85,533

ST. JOSEPH 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)

	Community Development	Public Housing Authority	Special Vehicle Inspection	Clerks Record Perpetuation	Enhanced Access Fee	H.A.V.A. 102
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	32,062	-	-	-	-
Charges for services	-	-	-	-	32,519	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	3,580	84,447	15,518	-
Total receipts	-	32,062	3,580	84,447	48,037	-
Disbursements:						
General government	-	-	-	24,450	33,464	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	36,079	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	4,510	-	-
Public safety	-	-	5,720	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	36,079	5,720	28,960	33,464	-
Excess (deficiency) of receipts over disbursements	-	(4,017)	(2,140)	55,487	14,573	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(51,560)	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(51,560)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(4,017)	(2,140)	3,927	14,573	-
Cash and investment fund balance - beginning	15,599	36,079	7,367	179,129	224,840	949,732
Cash and investment fund balance - ending	<u>\$ 15,599</u>	<u>\$ 32,062</u>	<u>\$ 5,227</u>	<u>\$ 183,056</u>	<u>\$ 239,413</u>	<u>\$ 949,732</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 15,599	\$ 32,062	\$ 5,227	\$ -	\$ -	\$ 949,732
Restricted assets:						
Cash and investments	-	-	-	183,056	239,413	-
Total cash and investment assets - ending	<u>\$ 15,599</u>	<u>\$ 32,062</u>	<u>\$ 5,227</u>	<u>\$ 183,056</u>	<u>\$ 239,413</u>	<u>\$ 949,732</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 183,056	\$ 239,413	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	15,599	32,062	5,227	-	-	949,732
Total cash and investment fund balance - ending	<u>\$ 15,599</u>	<u>\$ 32,062</u>	<u>\$ 5,227</u>	<u>\$ 183,056</u>	<u>\$ 239,413</u>	<u>\$ 949,732</u>

ST. JOSEPH 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)

	State Grant	Emergency Telephone System	County Drug Free	Sheriff D.E.A.	Drainage Maintenance	Local Emergency Planning
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	496,536	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	839,003	-	2,416	-	6,832
Fines and forfeits	-	-	-	-	-	-
Other	-	830,023	133,854	5,770	-	10,514
Total receipts	-	1,669,026	133,854	8,186	496,536	17,346
Disbursements:						
General government	6,833	-	-	-	287,218	-
Public safety	-	854,831	136,000	6,823	-	23,732
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	473,095	-	-	-	-
Interest	-	117,809	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	26,012	-	907
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	6,833	1,445,735	136,000	32,835	287,218	24,639
Excess (deficiency) of receipts over disbursements	(6,833)	223,291	(2,146)	(24,649)	209,318	(7,293)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(261,059)	-
Other receipts	65	-	-	15	8,002	-
Total other financing sources (uses)	65	-	-	15	(253,057)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,768)	223,291	(2,146)	(24,634)	(43,739)	(7,293)
Cash and investment fund balance - beginning	6,768	2,198,305	137,663	81,779	979,803	52,728
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 2,421,596</u>	<u>\$ 135,517</u>	<u>\$ 57,145</u>	<u>\$ 936,064</u>	<u>\$ 45,435</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ 57,145	\$ 936,064	\$ 45,435
Restricted assets:						
Cash and investments	-	2,421,596	135,517	-	-	-
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ 2,421,596</u>	<u>\$ 135,517</u>	<u>\$ 57,145</u>	<u>\$ 936,064</u>	<u>\$ 45,435</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	2,421,596	135,517	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	57,145	936,064	45,435
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 2,421,596</u>	<u>\$ 135,517</u>	<u>\$ 57,145</u>	<u>\$ 936,064</u>	<u>\$ 45,435</u>

ST. JOSEPH 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 Exhibition Center	Healthwin	County Highway	Park And Recreation	Property Reassessment	Juvenile Probation Fees
Receipts:						
Taxes	\$ 2,955,088	\$ -	\$ -	\$ 2,005,121	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	4,777,554	83,885	-	-
Charges for services	-	120,000	-	7,098	-	-
Fines and forfeits	-	-	-	-	-	-
Other	7,363	-	5,289	28,191	-	111,878
Total receipts	2,962,451	120,000	4,782,843	2,124,295	-	111,878
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	5,178,906	-	-	-
Health and welfare	-	140,000	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	2,950,184	-	-	1,484,950	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	1,460	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	265,258	-	-	-	-	-
Total disbursements	3,215,442	140,000	5,180,366	1,484,950	-	-
Excess (deficiency) of receipts over disbursements	(252,991)	(20,000)	(397,523)	639,345	-	111,878
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	300,000	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	358,814	798	-	-
Total other financing sources (uses)	-	-	658,814	798	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(252,991)	(20,000)	261,291	640,143	-	111,878
Cash and investment fund balance - beginning	1,351,822	30,103	325,606	(635,445)	-	531,499
Cash and investment fund balance - ending	<u>\$ 1,098,831</u>	<u>\$ 10,103</u>	<u>\$ 586,897</u>	<u>\$ 4,698</u>	<u>\$ -</u>	<u>\$ 643,377</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 1,098,831	\$ 10,103	\$ -	\$ 4,698	\$ -	\$ 643,377
Restricted assets:						
Cash and investments	-	-	586,897	-	-	-
Total cash and investment assets - ending	<u>\$ 1,098,831</u>	<u>\$ 10,103</u>	<u>\$ 586,897</u>	<u>\$ 4,698</u>	<u>\$ -</u>	<u>\$ 643,377</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	586,897	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	1,098,831	10,103	-	4,698	-	643,377
Total cash and investment fund balance - ending	<u>\$ 1,098,831</u>	<u>\$ 10,103</u>	<u>\$ 586,897</u>	<u>\$ 4,698</u>	<u>\$ -</u>	<u>\$ 643,377</u>

ST. JOSEPH 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)

	Adult Probation Fees	Recorder Perpetuation	User Fees	Family And Children	Community Based Corrections	Guardian Ad Litem/Court
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 11,041,021	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	813,987	739,601	-
Charges for services	-	33,049	-	4,073	-	-
Fines and forfeits	-	-	-	-	-	-
Other	127,257	213,209	326,475	86,611	208,070	-
Total receipts	127,257	246,258	326,475	11,945,692	947,671	-
Disbursements:						
General government	-	196,360	43,759	-	-	-
Public safety	1,500	-	-	-	763,261	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	3,015,855	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	19,311	-	-	-	-
Public safety	-	-	-	-	19,270	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	1,500	215,671	43,759	3,015,855	782,531	-
Excess (deficiency) of receipts over disbursements	125,757	30,587	282,716	8,929,837	165,140	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(100,000)	(3,000)	(467,434)	(13,411,065)	(255,992)	-
Other receipts	-	-	-	7,570	-	-
Total other financing sources (uses)	(100,000)	(3,000)	(467,434)	(13,403,495)	(255,992)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	25,757	27,587	(184,718)	(4,473,658)	(90,852)	-
Cash and investment fund balance - beginning	307,146	740,167	1,358,565	4,473,658	1,271,707	-
Cash and investment fund balance - ending	\$ 332,903	\$ 767,754	\$ 1,173,847	\$ -	\$ 1,180,855	\$ -
Cash and Investment Assets - Ending						
Cash and investments	\$ 332,903	\$ -	\$ 1,173,847	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	767,754	-	-	1,180,855	-
Total cash and investment assets - ending	\$ 332,903	\$ 767,754	\$ 1,173,847	\$ -	\$ 1,180,855	\$ -
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 767,754	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	1,180,855	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	332,903	-	1,173,847	-	-	-
Total cash and investment fund balance - ending	\$ 332,903	\$ 767,754	\$ 1,173,847	\$ -	\$ 1,180,855	\$ -

ST. JOSEPH 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)

	Plat Book Maintenance	Animal License Fee (Dog Tax)	Surveyor Corner	Sheriff Continuing Education	Park Gift And Grant	Family Justice Center Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	11,905	-	-	-	-
Other	35,580	-	44,705	126	383	-
Total receipts	35,580	11,905	44,705	126	383	-
Disbursements:						
General government	5,860	-	93,073	-	-	-
Public safety	-	-	-	5,178	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	1,179	-
Total disbursements	5,860	-	93,073	5,178	1,179	-
Excess (deficiency) of receipts over disbursements	29,720	11,905	(48,368)	(5,052)	(796)	-
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	11,422	-	-
Transfers out	-	-	-	-	-	-
Other receipts	123	-	76	-	12,008	-
Total other financing sources (uses)	123	-	76	11,422	12,008	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	29,843	11,905	(48,292)	6,370	11,212	-
Cash and investment fund balance - beginning	41,905	4,180	8,968	4,326	31,200	1
Cash and investment fund balance - ending	\$ 71,748	\$ 16,085	\$ (39,324)	\$ 10,696	\$ 42,412	\$ 1
Cash and Investment Assets - Ending						
Cash and investments	\$ 71,748	\$ 16,085	\$ (39,324)	\$ 10,696	\$ 42,412	\$ 1
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 71,748	\$ 16,085	\$ (39,324)	\$ 10,696	\$ 42,412	\$ 1
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	71,748	16,085	(39,324)	10,696	42,412	1
Total cash and investment fund balance - ending	\$ 71,748	\$ 16,085	\$ (39,324)	\$ 10,696	\$ 42,412	\$ 1

ST. JOSEPH 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)

	Protective Order Project	2006 Swift Water Rescue Grant	H1N1 Flu Virus	County Special Gifts	Health Immunization	Health S.T.D.
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	124,964	29,955	272,498	-	-	36,272
Charges for services	-	-	-	90	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	9,545	-	-
Total receipts	124,964	29,955	272,498	9,635	-	36,272
Disbursements:						
General government	109,425	-	47,262	8,490	945	35,850
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	29,955	-	840	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	109,425	29,955	47,262	9,330	945	35,850
Excess (deficiency) of receipts over disbursements	15,539	-	225,236	305	(945)	422
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	130	-	-
Total other financing sources (uses)	-	-	-	130	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	15,539	-	225,236	435	(945)	422
Cash and investment fund balance - beginning	-	-	-	37,195	945	(5,576)
Cash and investment fund balance - ending	<u>\$ 15,539</u>	<u>\$ -</u>	<u>\$ 225,236</u>	<u>\$ 37,630</u>	<u>\$ -</u>	<u>\$ (5,154)</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 15,539	\$ -	\$ 225,236	\$ 37,630	\$ -	\$ (5,154)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 15,539</u>	<u>\$ -</u>	<u>\$ 225,236</u>	<u>\$ 37,630</u>	<u>\$ -</u>	<u>\$ (5,154)</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	15,539	-	225,236	37,630	-	(5,154)
Total cash and investment fund balance - ending	<u>\$ 15,539</u>	<u>\$ -</u>	<u>\$ 225,236</u>	<u>\$ 37,630</u>	<u>\$ -</u>	<u>\$ (5,154)</u>

ST. JOSEPH 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)

	Health Local Health Services Grant	L.E.T.P.P./ Hazmat Special Equipment	Health Aids Grant	Health Bioterrorism Grant	Health Lead Elimination Grant	Family Court Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	72,781	23,607	67,975	19,834	79,853	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	2,800
Total receipts	72,781	23,607	67,975	19,834	79,853	2,800
Disbursements:						
General government	64,862	-	72,394	20,700	91,722	41,098
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	23,607	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	64,862	23,607	72,394	20,700	91,722	41,098
Excess (deficiency) of receipts over disbursements	7,919	-	(4,419)	(866)	(11,869)	(38,298)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	706	72	-
Total other financing sources (uses)	-	-	-	706	72	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,919	-	(4,419)	(160)	(11,797)	(38,298)
Cash and investment fund balance - beginning	122,347	-	17,407	3,733	(3,269)	82,251
Cash and investment fund balance - ending	\$ 130,266	\$ -	\$ 12,988	\$ 3,573	\$ (15,066)	\$ 43,953
Cash and Investment Assets - Ending						
Cash and investments	\$ 130,266	\$ -	\$ 12,988	\$ 3,573	\$ (15,066)	\$ 43,953
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 130,266	\$ -	\$ 12,988	\$ 3,573	\$ (15,066)	\$ 43,953
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	130,266	-	12,988	3,573	(15,066)	43,953
Total cash and investment fund balance - ending	\$ 130,266	\$ -	\$ 12,988	\$ 3,573	\$ (15,066)	\$ 43,953

ST. JOSEPH 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)

	2007-S.H.S.P Races	2006 Reassessment	County Rainy Day	County Sales Disclosure Fees	County Corrections	Portage Manor
Receipts:						
Taxes	\$ -	\$ 1,424,410	\$ 2,716,405	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,413	74,180	-	-	183,421	-
Charges for services	-	-	-	22,888	-	2,462,595
Fines and forfeits	-	-	-	-	-	-
Other	-	8,654	-	245	-	16,426
Total receipts	1,413	1,507,244	2,716,405	23,133	183,421	2,479,021
Disbursements:						
General government	-	1,351,956	1,877,536	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	2,062,874
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	1,413	66	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	129,888
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	1,413	1,352,022	1,877,536	-	-	2,192,762
Excess (deficiency) of receipts over disbursements	-	155,222	838,869	23,133	183,421	286,259
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	1,000,000	-	-	-
Transfers out	-	-	(1,750,661)	-	(366,843)	-
Other receipts	-	912	9,217	-	-	13,575
Total other financing sources (uses)	-	912	(741,444)	-	(366,843)	13,575
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	156,134	97,425	23,133	(183,422)	299,834
Cash and investment fund balance - beginning	-	805,559	3,957,542	263,527	183,422	2,399,353
Cash and investment fund balance - ending	\$ -	\$ 961,693	\$ 4,054,967	\$ 286,660	\$ -	\$ 2,699,187
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ 961,693	\$ 4,054,967	\$ 286,660	\$ -	\$ 2,699,187
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ 961,693	\$ 4,054,967	\$ 286,660	\$ -	\$ 2,699,187
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	961,693	4,054,967	286,660	-	2,699,187
Total cash and investment fund balance - ending	\$ -	\$ 961,693	\$ 4,054,967	\$ 286,660	\$ -	\$ 2,699,187

ST. JOSEPH 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)

	Sex Offender Grant	Excess Levy	Identification Security Protection	Children's Psychiatric Residential Treatment Service	Fathers And Families Initiatives	Public Defenders Fees
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 468,481	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	57,935	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	84,426	-	-	53,313
Total receipts	-	-	84,426	468,481	57,935	53,313
Disbursements:						
General government	-	5,429,738	-	-	-	-
Public safety	67,782	-	-	-	25,225	13,769
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	75,710	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	67,782	5,429,738	-	75,710	25,225	13,769
Excess (deficiency) of receipts over disbursements	(67,782)	(5,429,738)	84,426	392,771	32,710	39,544
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	14,206,451	-	-	-	-
Transfers out	-	(4,380,958)	-	(795,386)	-	(17,000)
Other receipts	159	-	-	-	-	-
Total other financing sources (uses)	159	9,825,493	-	(795,386)	-	(17,000)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(67,623)	4,395,755	84,426	(402,615)	32,710	22,544
Cash and investment fund balance - beginning	7,694	-	289,884	402,615	-	282,733
Cash and investment fund balance - ending	\$ (59,929)	\$ 4,395,755	\$ 374,310	\$ -	\$ 32,710	\$ 305,277
Cash and Investment Assets - Ending						
Cash and investments	\$ (59,929)	\$ 4,395,755	\$ -	\$ -	\$ 32,710	\$ 305,277
Restricted assets:						
Cash and investments	-	-	374,310	-	-	-
Total cash and investment assets - ending	\$ (59,929)	\$ 4,395,755	\$ 374,310	\$ -	\$ 32,710	\$ 305,277
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	374,310	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(59,929)	4,395,755	-	-	32,710	305,277
Total cash and investment fund balance - ending	\$ (59,929)	\$ 4,395,755	\$ 374,310	\$ -	\$ 32,710	\$ 305,277

ST. JOSEPH 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)

	Adult Probation Administrative Fee	Service of Process	Jail Commissary	Wyatt Economic Development Area #1	E.D.A. #3 Project	Sex/Violent Offender Fee
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 616,375	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	238,407	128,783	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	35,740	-	-	-	-	11,115
Total receipts	35,740	238,407	128,783	616,375	-	11,115
Disbursements:						
General government	-	-	-	-	-	1,162
Public safety	-	163,500	152,289	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	46,881	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	300,000	-	-
Interest	-	-	-	30,940	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	289,554	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	163,500	152,289	667,375	-	1,162
Excess (deficiency) of receipts over disbursements	35,740	74,907	(23,506)	(51,000)	-	9,953
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	207,999	-	-
Transfers out	-	-	-	-	(82,086)	-
Other receipts	-	-	-	42,081	82,086	-
Total other financing sources (uses)	-	-	-	250,080	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	35,740	74,907	(23,506)	199,080	-	9,953
Cash and investment fund balance - beginning	114,243	175,835	33,316	2,065,142	-	6,484
Cash and investment fund balance - ending	\$ 149,983	\$ 250,742	\$ 9,810	\$ 2,264,222	\$ -	\$ 16,437
Cash and Investment Assets - Ending						
Cash and investments	\$ 149,983	\$ -	\$ -	\$ 2,264,222	\$ -	\$ 16,437
Restricted assets:						
Cash and investments	-	250,742	9,810	-	-	-
Total cash and investment assets - ending	\$ 149,983	\$ 250,742	\$ 9,810	\$ 2,264,222	\$ -	\$ 16,437
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	250,742	9,810	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	149,983	-	-	2,264,222	-	16,437
Total cash and investment fund balance - ending	\$ 149,983	\$ 250,742	\$ 9,810	\$ 2,264,222	\$ -	\$ 16,437

ST. JOSEPH 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)

	Sex/Violent Offender Address Fee	Emergency Management Grants	Portage Manor Farm Operation	County Poor Relief Bond	2009 Cedit Bond Jackson Road	Redevelopment Bond 2001 Payment
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,037,508
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	711,862	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	711,862	-	-	-	1,037,508
Disbursements:						
General government	-	-	6,435	-	1,057,248	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	225,000
Interest	-	-	-	-	-	820,034
Capital outlay:						
General government	-	-	4,314	-	2,581,734	-
Public safety	-	726,601	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	726,601	10,749	-	3,638,982	1,045,034
Excess (deficiency) of receipts over disbursements	-	(14,739)	(10,749)	-	(3,638,982)	(7,526)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	3,680,582	-
Transfers in	-	-	-	-	-	1,760,277
Transfers out	-	-	-	-	-	-
Other receipts	-	-	11,314	759	-	-
Total other financing sources (uses)	-	-	11,314	759	3,680,582	1,760,277
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(14,739)	565	759	41,600	1,752,751
Cash and investment fund balance - beginning	4	(329)	14,646	197,406	-	(1,262,136)
Cash and investment fund balance - ending	<u>\$ 4</u>	<u>\$ (15,068)</u>	<u>\$ 15,211</u>	<u>\$ 198,165</u>	<u>\$ 41,600</u>	<u>\$ 490,615</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 4	\$ (15,068)	\$ 15,211	\$ -	\$ 41,600	\$ 490,615
Restricted assets:						
Cash and investments	-	-	-	198,165	-	-
Total cash and investment assets - ending	<u>\$ 4</u>	<u>\$ (15,068)</u>	<u>\$ 15,211</u>	<u>\$ 198,165</u>	<u>\$ 41,600</u>	<u>\$ 490,615</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	198,165	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	4	(15,068)	15,211	-	41,600	490,615
Total cash and investment fund balance - ending	<u>\$ 4</u>	<u>\$ (15,068)</u>	<u>\$ 15,211</u>	<u>\$ 198,165</u>	<u>\$ 41,600</u>	<u>\$ 490,615</u>

ST. JOSEPH 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)

	Judgement Bond	Exempt Debt Service	County Bonds And Interest	Cumulative Capital Development	Park and Recreation Capital	Major Cumulative Bridge
Receipts:						
Taxes	\$ -	\$ -	\$ 9,270,673	\$ 2,977,156	\$ -	\$ 4,214,593
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	356,338	141,426	-	225,904
Charges for services	-	-	-	-	-	66,956
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	29,398
Total receipts	-	-	9,627,011	3,118,582	-	4,536,851
Disbursements:						
General government	-	-	5,441	94,362	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	1,531,362
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Debt service:						
Principal	-	-	3,350,000	-	-	820,000
Interest	-	-	1,344,500	-	-	347,559
Capital outlay:						
General government	-	-	-	1,069,573	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	2,113,362
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	-	4,699,941	1,163,935	-	4,812,283
Excess (deficiency) of receipts over disbursements	-	-	4,927,070	1,954,647	-	(275,432)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	12,623	-	2,416
Total other financing sources (uses)	-	-	-	12,623	-	2,416
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	4,927,070	1,967,270	-	(273,016)
Cash and investment fund balance - beginning	-	-	(5,507,866)	2,213,978	11,635	2,844,451
Cash and investment fund balance - ending	\$ -	\$ -	\$ (580,796)	\$ 4,181,248	\$ 11,635	\$ 2,571,435
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	(580,796)	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	4,181,248	11,635	2,571,435
Total cash and investment assets - ending	\$ -	\$ -	\$ (580,796)	\$ 4,181,248	\$ 11,635	\$ 2,571,435
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	4,181,248	11,635	2,571,435
Unrestricted	-	-	(580,796)	-	-	-
Total cash and investment fund balance - ending	\$ -	\$ -	\$ (580,796)	\$ 4,181,248	\$ 11,635	\$ 2,571,435

ST. JOSEPH 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	County Emergency Command Center	C.E.D.I.T.	EDD#1 Capital	Local Highway User Tax Projects	Totals
Receipts:						
Taxes	\$ -	\$ -	\$ 12,626,557	\$ -	\$ -	\$ 52,309,987
Special assessments	33,027	-	-	-	-	529,563
Licenses and permits	-	-	-	-	-	1,151,297
Intergovernmental	-	-	-	-	2,615,623	13,136,062
Charges for services	-	-	-	-	-	4,022,644
Fines and forfeits	-	-	-	-	-	11,905
Other	-	11,571	525	-	-	3,046,562
Total receipts	33,027	11,571	12,627,082	-	2,615,623	74,208,020
Disbursements:						
General government	214,745	-	-	-	-	11,222,388
Public safety	-	-	-	-	-	2,283,153
Highways and streets	-	-	-	-	-	6,710,268
Health and welfare	-	-	-	-	-	7,667,310
Economic development	-	-	7,575,242	-	-	7,622,123
Culture and recreation	-	-	-	-	-	4,606,528
Urban redevelopment and housing	-	-	-	-	-	36,079
Debt service:						
Principal	-	-	1,825,000	-	-	6,993,095
Interest	-	-	234,225	-	-	2,895,067
Capital outlay:						
General government	-	97,119	-	-	3,103,473	6,912,308
Public safety	-	-	-	-	-	803,482
Highways and streets	-	-	-	-	-	3,988,583
Health and welfare	-	-	-	-	-	129,888
Economic development	-	-	578,318	-	-	867,872
Culture and recreation	-	-	-	-	-	266,437
Total disbursements	214,745	97,119	10,212,785	-	3,103,473	63,004,581
Excess (deficiency) of receipts over disbursements	(181,718)	(85,548)	2,414,297	-	(487,850)	11,203,439
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	3,680,582
Transfers in	261,059	255,992	-	-	-	18,003,200
Transfers out	-	-	(5,300,362)	(207,999)	-	(27,451,405)
Other receipts	2,311	-	1,891,261	-	-	2,491,276
Total other financing sources (uses)	263,370	255,992	(3,409,101)	(207,999)	-	(3,276,347)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	81,652	170,444	(994,804)	(207,999)	(487,850)	7,927,092
Cash and investment fund balance - beginning	(95,401)	1,695,591	5,444,994	207,999	577,745	34,791,897
Cash and investment fund balance - ending	\$ (13,749)	\$ 1,866,035	\$ 4,450,190	\$ -	\$ 89,895	\$ 42,718,989
Cash and Investment Assets - Ending						
Cash and investments	\$ (13,749)	\$ -	\$ -	\$ -	\$ 89,895	\$ 21,205,909
Restricted assets:						
Cash and investments	-	1,866,035	4,450,190	-	-	21,513,080
Total cash and investment assets - ending	\$ (13,749)	\$ 1,866,035	\$ 4,450,190	\$ -	\$ 89,895	\$ 42,718,989
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,190,223
Public safety	-	-	-	-	-	4,461,707
Highways and streets	-	-	-	-	-	1,355,539
Health and welfare	-	-	-	-	-	731,618
Culture and recreation	-	-	-	-	-	495,285
Debt service	-	-	-	-	-	198,165
Capital outlay	-	1,866,035	4,450,190	-	-	13,080,543
Unrestricted	(13,749)	-	-	-	89,895	21,205,909
Total cash and investment fund balance - ending	\$ (13,749)	\$ 1,866,035	\$ 4,450,190	\$ -	\$ 89,895	\$ 42,718,989

ST. JOSEPH 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

	Liability Reserve	Group Insurance	Group Insurance Reserve	Totals
Operating receipts:				
Employee/employer contributions	\$ 1,404,598	\$ 13,835,267	\$ 7,520	\$ 15,247,385
Miscellaneous	<u>101,292</u>	<u>182,852</u>	<u>107,313</u>	<u>391,457</u>
Total operating receipts	<u>1,505,890</u>	<u>14,018,119</u>	<u>114,833</u>	<u>15,638,842</u>
Operating disbursements:				
Cost of sales and services	1,999	171,638	-	173,637
Insurance claims and expense	<u>964,290</u>	<u>8,567,333</u>	<u>-</u>	<u>9,531,623</u>
Total operating disbursements	<u>966,289</u>	<u>8,738,971</u>	<u>-</u>	<u>9,705,260</u>
Excess of receipts over disbursements	<u>539,601</u>	<u>5,279,148</u>	<u>114,833</u>	<u>5,933,582</u>
Cash and investment fund balance - beginning	<u>(539,600)</u>	<u>(5,961,197)</u>	<u>1,021,764</u>	<u>(5,479,033)</u>
Cash and investment fund balance - ending	<u>\$ 1</u>	<u>\$ (682,049)</u>	<u>\$ 1,136,597</u>	<u>\$ 454,549</u>
<u>Cash and Investment Assets - December 31</u>				
Cash and investments	\$ -	\$ (682,049)	\$ -	\$ (682,049)
Restricted assets:				
Cash and investments	<u>1</u>	<u>-</u>	<u>1,136,597</u>	<u>1,136,598</u>
Total cash and investment assets - December 31	<u>\$ 1</u>	<u>\$ (682,049)</u>	<u>\$ 1,136,597</u>	<u>\$ 454,549</u>
<u>Cash and Investment Fund Balance - December 31</u>				
Restricted for:				
Other purposes	\$ 1	\$ -	\$ 1,136,597	\$ 1,136,598
Unrestricted	<u>-</u>	<u>(682,049)</u>	<u>-</u>	<u>(682,049)</u>
Total cash and investment fund balance - December 31	<u>\$ 1</u>	<u>\$ (682,049)</u>	<u>\$ 1,136,597</u>	<u>\$ 454,549</u>

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

	County Police Retirement	County Police Benefit	Totals
Additions:			
Contributions:			
Employer	\$ 644,629	\$ 50,811	\$ 695,440
Other	9,676	-	9,676
Total contributions	654,305	50,811	705,116
Investment receipts:			
Interest	321,668	-	321,668
Less investment disbursements	-	(12)	(12)
Net investment receipts	321,668	(12)	321,656
Total additions	975,973	50,799	1,026,772
Deductions:			
Benefits	1,601,075	29,800	1,630,875
Administrative and general	57,210	1,466	58,676
Total deductions	1,658,285	31,266	1,689,551
Excess (deficiency) of total additions over total deductions before transfers	(682,312)	19,533	(662,779)
Other financing sources:			
Transfers in	51,843	-	51,843
Transfers out	-	(51,843)	(51,843)
Deficiency of total additions over total deductions	(630,469)	(32,310)	(662,779)
Cash and investment fund balance - beginning	35,775,054	1,181,753	36,956,807
Cash and investment fund balance - ending	\$ 35,144,585	\$ 1,149,443	\$ 36,294,028

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

	City/Town Court Cost	Coroner Training And Continuing Education	Congressional School Interest	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax
Additions:						
Agency fund additions	\$ 100,295	\$ 29,428	\$ 270	\$ 4,864,977	\$ 2,413,806	\$ 5,974,420
Deductions:						
Agency fund deductions	-	29,615	1,763	6,177,840	2,055,854	5,037,461
Excess (deficiency) of total additions over total deductions	100,295	(187)	(1,493)	(1,312,863)	357,952	936,959
Cash and investment fund balance - beginning	54,727	2,777	1,493	5,178,116	(203,673)	2,145,987
Cash and investment fund balance - ending	<u>\$ 155,022</u>	<u>\$ 2,590</u>	<u>\$ -</u>	<u>\$ 3,865,253</u>	<u>\$ 154,279</u>	<u>\$ 3,082,946</u>

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

	Fines And Forfeitures	State Sales Disclosure Fees	Sewage Liens Collections	Alternative Dispute Resolution	Inheritance Tax	Commissioner's Certificate Sale
Additions:						
Agency fund additions	\$ 818,580	\$ 23,133	\$ 366,878	\$ 26,488	\$ 6,723,847	\$ 65,490
Deductions:						
Agency fund deductions	<u>812,036</u>	<u>23,148</u>	<u>366,879</u>	<u>19,210</u>	<u>7,592,351</u>	<u>234,426</u>
Excess (deficiency) of total additions over total deductions	6,544	(15)	(1)	7,278	(868,504)	(168,936)
Cash and investment fund balance - beginning	<u>126,323</u>	<u>2,455</u>	<u>100</u>	<u>52,784</u>	<u>1,728,238</u>	<u>338,577</u>
Cash and investment fund balance - ending	<u>\$ 132,867</u>	<u>\$ 2,440</u>	<u>\$ 99</u>	<u>\$ 60,062</u>	<u>\$ 859,734</u>	<u>\$ 169,641</u>

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

	Payroll	Perf	Federal Withholding	Indiana Gross Withholding	Fica	Employees Miscellaneous Insurance
Additions:						
Agency fund additions	\$ 37,524,922	\$ 1,077,596	\$ 3,366,921	\$ 1,615,885	\$ 5,580,017	\$ 320
Deductions:						
Agency fund deductions	37,526,033	1,104,555	3,365,902	1,522,321	5,580,270	2,934
Excess (deficiency) of total additions over total deductions	(1,111)	(26,959)	1,019	93,564	(253)	(2,614)
Cash and investment fund balance - beginning	(552)	311,412	(114)	124,240	(86)	2,614
Cash and investment fund balance - ending	<u>\$ (1,663)</u>	<u>\$ 284,453</u>	<u>\$ 905</u>	<u>\$ 217,804</u>	<u>\$ (339)</u>	<u>\$ -</u>

ST. JOSEPH 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 Fees	Payroll Withholding US Bonds	Miscellaneous State Monies Trust	Education Plate Fee Distribution	County Wheel Tax	Excise Surtax
Additions:						
Agency fund additions	\$ 28,300	\$ -	\$ 528,527	\$ 6,675	\$ 527,145	\$ 4,914,100
Deductions:						
Agency fund deductions	28,290	911	528,527	10,294	526,531	4,914,100
Excess (deficiency) of total additions over total deductions	10	(911)	-	(3,619)	614	-
Cash and investment fund balance - beginning	2,030	911	81	3,619	-	-
Cash and investment fund balance - ending	<u>\$ 2,040</u>	<u>\$ -</u>	<u>\$ 81</u>	<u>\$ -</u>	<u>\$ 614</u>	<u>\$ -</u>

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

	Mortgage Recording Fee - State	C.V.E.T.	2007 Homestead Credit Rebate	Hea 1001-08St Homestead Credit	Settlement	Welfare Trust
Additions:						
Agency fund additions	\$ 26,356	\$ 2,318,647	\$ 2,430	\$ 6,966,231	\$ 452,125,966	\$ -
Deductions:						
Agency fund deductions	25,908	2,318,647	1,414	924,710	452,339,098	5,847
Excess (deficiency) of total additions over total deductions	448	-	1,016	6,041,521	(213,132)	(5,847)
Cash and investment fund balance - beginning	1,297	11,722	18,133	924,710	213,132	5,847
Cash and investment fund balance - ending	<u>\$ 1,745</u>	<u>\$ 11,722</u>	<u>\$ 19,149</u>	<u>\$ 6,966,231</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>COIT</u>	<u>Tax Sale Clearing</u>	<u>Riverboat Revenue Sharing</u>	<u>County Home Resident Trust</u>	<u>Sheriff Inmate Trust</u>	<u>County Sheriff</u>
Additions:						
Agency fund additions	\$ 38,122,607	\$ 6,813,243	\$ 1,661,877	\$ 1,028,603	\$ 1,269,278	\$ 2,450,121
Deductions:						
Agency fund deductions	<u>40,547,026</u>	<u>6,691,823</u>	<u>1,661,877</u>	<u>1,066,433</u>	<u>1,271,537</u>	<u>2,450,285</u>
Excess (deficiency) of total additions over total deductions	(2,424,419)	121,420	-	(37,830)	(2,259)	(164)
Cash and investment fund balance - beginning	<u>12,500,085</u>	<u>(121,420)</u>	<u>-</u>	<u>58,368</u>	<u>100,446</u>	<u>2,606</u>
Cash and investment fund balance - ending	<u>\$ 10,075,666</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,538</u>	<u>\$ 98,187</u>	<u>\$ 2,442</u>

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

	<u>County Adult Probation</u>	<u>Circuit Court Clerk</u>	<u>County Recorder</u>	<u>County Treasurer</u>	<u>Juvenile Justice Center</u>	<u>Totals</u>
Additions:						
Agency fund additions	\$ 156,813	\$ 30,509,220	\$ 1,001,557	\$ 56,067,980	\$ 235,433	\$ 677,334,382
Deductions:						
Agency fund deductions	<u>156,898</u>	<u>30,964,995</u>	<u>998,190</u>	<u>120,589,107</u>	<u>180,652</u>	<u>739,655,698</u>
Excess (deficiency) of total additions over total deductions	(85)	(455,775)	3,367	(64,521,127)	54,781	(62,321,316)
Cash and investment fund balance - beginning	<u>16,613</u>	<u>9,493,435</u>	<u>74,545</u>	<u>120,589,107</u>	<u>14,023</u>	<u>153,774,708</u>
Cash and investment fund balance - ending	<u>\$ 16,528</u>	<u>\$ 9,037,660</u>	<u>\$ 77,912</u>	<u>\$ 56,067,980</u>	<u>\$ 68,804</u>	<u>\$ 91,453,392</u>

ST. JOSEPH COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 As of 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	\$ 21,364,131
Infrastructure	442,710,185
Buildings	98,872,396
Machinery and equipment	24,589,201
 Total governmental activities, capital assets not being depreciated	 \$ 587,535,913

ST. JOSEPH COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2009

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
County Jail	\$ 24,930,000	\$ 3,468,000
E-911 equipment	2,141,926	590,904
Loans payable:		
City of Mishawaka Main Street Bridge	5,000,000	125,000
Bonds payable:		
General obligation bonds:		
2007 Judgment funding	1,175,000	1,210,500
Limited general obligation bonds:		
2005 Limited tax bridge funding	3,600,000	343,025
2009 Limited tax bridge refunding	4,910,000	816,570
Revenue bonds:		
2000 EDIT bonds (various capital/economic)	1,950,000	2,037,750
2009 EDIT bonds (Jackson landfill)	3,580,000	327,000
Capital appreciation bonds:		
1997 Redevelopment district bonds	1,546,632	300,000
TIF bonds:		
2001 TIF bonds	<u>16,140,000</u>	<u>1,205,613</u>
Total governmental activities debt	<u>\$ 64,973,558</u>	<u>\$ 10,424,362</u>

ST. JOSEPH 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
Clerk of the Circuit Court
Thomas N. Frederick Juvenile Justice Center
Portage Manor

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
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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 ST. JOSEPH COUNTY, INDIANA

Compliance

We have audited the compliance of St. Joseph 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.

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, County Council and Board of County Commissioners, 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 29, 2010

ST. JOSEPH 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 Education			
Child Nutrition Cluster			
School Breakfast Program	10.553		\$ 45,931
National School Lunch Program	10.555		<u>80,013</u>
Total for Cluster			<u>125,944</u>
Pass-Through Indiana State Department of Health			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		<u>23,747</u>
Total for federal grantor agency			<u>149,691</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Homeland Security			
Public Safety Interoperable Communications Grant Program	11.555	2007-GS-H7-0041	<u>711,858</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Housing Authority of South Bend			
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900		<u>130,092</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
The Community-Defined Solutions to Violence Against Women Grant Program	16.590	2008-WE-AX-0046	<u>125,287</u>
Pass-Through Indiana Criminal Justice Institute			
Crime Victim Assistance	16.575	09VA131 2008-VA-GX-0031	44,216 <u>33,906</u>
Total for program			<u>78,122</u>
Violence Against Women Formula Grants	16.588	2008-WF-AX-0011 2009-WF-AX-0006 2009-ETF-S6-0020	75,802 88,645 <u>108,715</u>
Total for program			<u>273,162</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2007-DJ-BX-0340	<u>11,775</u>
Pass-Through City of South Bend			
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	2009-SB-B9-1280	<u>89,161</u>
Total for federal grantor agency			<u>577,507</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	K4-2009-03-02-06 K4-2010-03-02-08	76,176 <u>33,750</u>
Total for federal grantor agency			<u>109,926</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
Direct Grant			
Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	DE-SC0001868	<u>81,196</u>

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

ST. JOSEPH 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. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness	93.069	BPRS 170-14 H1N1 170-66	20,700 <u>39,520</u>
Total for program			<u>60,220</u>
Childhood Lead Poisoning Prevention Projects State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Levels in Children	93.197	CLP 170-1	<u>91,722</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
County Prosecutor's Expenditures			1,031,121
County Clerk's Expenditures			133,824
Probate Court Expenditures			63,261
Collection Incentives			346,669
Indirect Costs			144,076
ARRA Collection Incentives			<u>66,848</u>
Total for program			<u>1,785,799</u>
Pass-Through Indiana State Department of Health Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups	93.943	AIDS 170-7	<u>72,394</u>
Pass-Through Indiana State Department of Health Preventive Health Services Sexually Transmitted Diseases Control Grants	93.977	STD 170-5	<u>35,850</u>
Total for federal grantor agency			<u>2,045,985</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security State Homeland Security Program (SHSP)	97.073	2006-GE-T6-0019 2007-GE-T7-0026	29,955 <u>1,413</u>
Total for program			<u>31,368</u>
Law Enforcement Terrorism Prevention Program	97.074	2006-GE-T6-0019 2007-GE-T7-0026	23,607 <u>14,739</u>
Total for program			<u>38,346</u>
Total for federal grantor agency			<u>69,714</u>
Total federal awards expended			<u>\$ 3,875,969</u>

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

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

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of St. Joseph 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>	<u>Federal CFDA Number</u>	
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	<u>\$ 125,287</u>

ST. JOSEPH 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?	yes
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted? yes

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

Identification of Major Programs:

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

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

Auditee qualified as low-risk auditee? no

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

Section II – Financial Statement Findings

FINDING 2009-1, CIRCUIT COURT CLERK TRUST RECONCILEMENT

The County was unable to reconcile amounts from the office of the Clerk of Circuit Court Trust Registers with the Clerk's Cash Book record balances. No reconcilements of this kind have been done in many years.

Most of these records are maintained on a computer system, where receipts and disbursements for these items are posted by cause number. Officials in the computer department are unable to provide a detailed listing of outstanding items timely, and the Clerk's office does not have a system in place to reconcile the outstanding items to the amount of cash on hand at any given date.

The County is required by the Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Court, Chapter Eight, to reconcile the total of all trust items to the Clerk's Cash Book on a monthly basis.

Without trust records reconciled to the Cash Book, we are not able to verify that the cash on hand is sufficient to pay what is being held and owing to outside parties.

We recommended that the County design and implement procedures that would allow the trust records to be reconciled to the Cash Book on a continuous basis.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

ST. JOSEPH COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

RITA L. GLENN

St. Joseph Circuit Court Clerk
Ex-officio Clerk of the St. Joseph Superior & Probate Courts

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South Bend, IN. 46601

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St. Joseph County Commissioner
227 Jefferson Blvd
South Bend, IN 46601

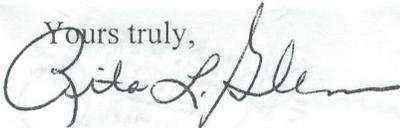
St. Joseph County
Action Plan to Correct Financial
Statement Findings

Findings 2009-1

Dear Commissioners,

I apologize for the delay, but there really is not much more to report since last year. I have merged the JTAC/Odyssey ticket system into my bookkeeping and will continue to work with the state on the implementation of the future progress of the State Court Management. I will pass the information onto the newly elected clerk. This does now give the booking dept. yet another system to have to work with. They are continuing to look for any and all errors. We do balance everyday with the daily reports, but it is impossible to receive a report for our Trust accounts in our current system. Yet, I am still very thank full to Low & Associates for the help to my office for keeping the system alive.

Yours truly,



Rita L. Glenn
St. Joseph Circuit Court Clerk

copy

ST. JOSEPH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 29, 2010, with Peter H. Mullen, Auditor, and on August 2, 2010, with Robert Kovach, President of the Board of County Commissioners, and Raphael Morton, President of the County Council. Our audit disclosed no material items that warrant comment at this time.