

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
ELKHART COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
07/30/2012

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance With Government Auditing Standards	5-6
Financial Statement:	
Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	8-9
Notes to Financial Statement	10-14
Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	16-46
Schedule of Payables and Receivables	47
Schedule of Leases and Debt	48
Schedule of Capital Assets.....	49
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133	52-53
Schedule of Expenditures of Federal Awards	56-57
Notes to Schedule of Expenditures of Federal Awards.....	58
Schedule of Findings and Questioned Costs	59
Auditee Prepared Schedule:	
Summary Schedule of Prior Audit Findings	60
Exit Conference.....	61

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Pauline E. Graff	01-01-11 to 12-31-14
Treasurer	Larry R. Ernest	01-01-09 to 12-31-12
Clerk	Wendy Hudson	01-01-11 to 12-31-14
Sheriff	Bradley D. Rogers	01-01-11 to 12-31-14
Recorder	Jerry Weaver	01-01-11 to 12-31-14
President of the Board of County Commissioners	Terry Rodino	01-01-11 to 12-31-12
President of the County Council	John K. Letherman	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF ELKHART COUNTY, INDIANA

We have audited the accompanying financial statement of Elkhart County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated June 25, 2012, 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 an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by 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 financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Included in the financial statement 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 Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject 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 financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

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

June 25, 2012



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF ELKHART COUNTY, INDIANA

We have audited the financial statement of Elkhart County (County), for the year ended December 31, 2011, and have issued our report thereon dated June 25, 2012. 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 statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

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

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

Compliance and Other Matters

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

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

June 25, 2012

FINANCIAL STATEMENT

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

ELKHART COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 6,835,524	\$ 42,186,102	\$ 43,352,761	\$ 5,668,865
Highway	4,230,324	7,031,044	6,644,429	4,616,939
Local Road And Street	1,104,763	1,291,150	1,381,800	1,014,113
Accident Report	6,464	17,508	9,768	14,204
Firearms Training	31,935	44,096	25,291	50,740
Health	934,062	2,361,095	2,445,945	849,212
Law Enforcement Continuing Ed	21,345	11,808	22,659	10,494
Clerk's Records Perpetuation	111,338	59,864	21,851	149,351
Electronic Map Generation	65,373	21,335	30,616	56,092
Unsafe Building	4,588	-	-	4,588
Emergency Telephone System	2,150,040	1,065,525	933,819	2,281,746
Drug Free Community	276,986	220,731	219,196	278,521
Emergency Planning/Right To Know	143,221	48,847	47,145	144,923
Parks And Recreation	396,132	1,096,013	1,216,323	275,822
Prosecutor Title IV-D #1	175,973	203,339	172,787	206,525
Extradition	183,964	99,003	58,447	224,520
Juvenile Probation Service	92,649	36,160	50,178	78,631
Adult Probation Services	180,328	770,347	728,217	222,458
Recorder's Records Perpetuation	540,500	193,064	271,628	461,936
User Fee	110,389	17,086	14,587	112,888
Health Maintenance	126,286	72,822	47,046	152,062
Pretrial Diversion	3,260	42,080	42,960	2,380
Guardian Ad Litem/Court	-	55,704	55,704	-
Plat Book	191,815	32,995	35,223	189,587
Misdemeanant	-	119,431	119,431	-
Supplemental Public Defender Svc	9,693	110,802	115,264	5,231
Clerk Title IV-D #1	137,094	135,155	98,929	173,320
Jail Commissary	83,816	505,738	529,571	59,983
Surveyor's Corner Perpetuation	46,770	26,955	14,226	59,499
Jury Pay	177,837	42,586	1,482	218,941
Rainy Day	2,360,831	6,454	-	2,367,285
Sales Disclosure	105,091	29,180	46,032	88,239
Community Corrections	111,681	23,440	115,906	19,215
Levy Excess	112,550	-	112,550	-
Clerk IV-D ARRA	-	24,323	-	24,323
Prosecutor IV-D ARRA	-	157,659	83,619	74,040
Co General IV-D ARRA	-	120,151	14,111	106,040
County Elected Officials Training	-	6,470	-	6,470
Cumulative Capital Development	1,492,767	1,084,479	735,368	1,841,878
Park Nonreverting Capital	213,185	113,316	34,388	292,113
Cumulative Bridge	1,727,704	877,479	938,186	1,666,997
Cumulative Drainage	794,901	436,727	359,152	872,476
Co Economic Development Income Tax	6,131,331	4,282,251	4,232,815	6,180,767
Major Bridge	3,158,873	2,016,844	3,459,967	1,715,750
Sheriff's Pension	437,555	319,790	503,982	253,363
Congressional School Principal	45,862	-	-	45,862
Congressional School Interest	84,348	-	1,834	82,514
Clerk's Trust	1,522,706	22,218,721	22,184,152	1,557,275
Surplus Tax Sale	948,621	2,448,768	890,849	2,506,540
Tax Sale Redemption	193,825	416,850	565,462	45,213
Surplus Tax	1,656,889	868,502	859,737	1,665,654
State Fines And Forfeitures	125,795	878,559	853,527	150,827
Sewage Collections	-	171,189	171,189	-
Sheriff	-	4,839,956	4,839,956	-
Infraction Judgements	98,783	668,947	692,106	75,624
Inheritance Tax	968,787	3,564,337	4,023,776	509,348
Sheriff's Inmate Trust	72,745	2,416,983	2,391,501	98,227
Special Death Benefit	1,220	14,171	14,056	1,335
CEDIT Agency	-	6,875,139	6,875,139	-
Wheel Tax	-	491,528	491,528	-
Sur Tax	-	3,946,862	3,946,862	-
Child Restraint Violations Fines	325	4,875	4,850	350
CVET Agency	-	1,349,767	1,349,767	-
Tax Distribution	5,591,440	5,727,559	5,591,440	5,727,559
Citizen Corps Program	-	51,305	51,305	-
COPS Methamphetamine Initiative	-	54,910	67,561	(12,651)
Emergency Mgmt Performance Grant	-	3,750	3,750	-
Foundation Grant	-	4,000	4,000	-
Tuberculosis Assist Grant	-	4,612	4,613	(1)
CR 17 Phase 2C Project	-	10,000,000	2,481,247	7,518,753
Sheriff's Donation Fund	-	21,527	2,677	18,850
Homeowners Repair Grant	-	68,522	68,522	-
Property Reassessment 2006	1,593,073	-	579,019	1,014,054
Hea 1001 Homestead Credit	23,654	4,244	-	27,898
Convention And Tourism	83,886	1,130,854	1,100,010	114,730
Property Reassessment 2015	-	281,773	-	281,773
Economic Development Commission	-	1,609,842	1,609,842	-
Election Bd/Voter Registration	250,346	409,187	360,029	299,504
County Property Sold	2,622,898	-	2,003,812	619,086
Hazardous Waste Disposal Tax	19,727	-	-	19,727
Abandoned Vehicles	(3,674)	20,876	9,009	8,193
Prenatal Substance Abuse Grant	(10,179)	39,766	39,012	(9,425)
Diabetes Grant	-	2,034	2,034	-
MCH Grant	331,250	685,090	614,364	401,976
WIC Grant	(163,587)	1,142,556	1,075,711	(96,742)
Public Health Coordinator Grant	4,580	8,731	9,129	4,182
Highway Safety Grant	8,868	40,916	47,842	1,942
Economic Development Promotion Grant	14,241	-	-	14,241
Edward Byrne Memorial Fund	1,846	39,650	39,650	1,846
Sexually Transmitted Disease Grant	(1,588)	32,311	31,012	(289)
Stop Grant - Victim Assistance	(6,435)	33,786	28,840	(1,489)
Fatal Alcohol Crash Grant	(18,611)	134,813	137,020	(20,818)
Justice Assistance Grant	6,590	-	-	6,590
Economic Dev Commission - County	3,000	-	-	3,000

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

ELKHART COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Park And Rec Nonreverting Operating	163,956	106,638	103,863	166,731
Special CAGIT	1,056,787	-	649,186	407,601
Domestic Homeland Security	(4,000)	4,000	-	-
Park Donations	207,722	172,936	206,010	174,648
Donation Court House War Memorial	1,565	3,595	2,104	3,056
Sexually Transmitted Disease	(3,768)	21,753	17,254	731
IN Tobacco Prevent And Cessation Grant	54,690	51,694	84,490	21,894
Infraction Deferral Program	39,380	336,460	355,535	20,305
Redevelopment Com	7,152	-	455	6,697
County Seizure Asset	442,760	605,371	634,441	413,690
Public Safety Communications	860,938	1,045,207	1,312,760	593,385
Tax Billing System	14,231	-	-	14,231
Tax Management System	18,214	501,757	358,185	161,786
Aggressive Driving Grant	(14,181)	29,107	14,926	-
Pros Attny Special Project Fees	277,287	326,721	323,106	280,902
Brownfield Grant	-	182,151	182,150	1
Redaction	130,823	30,134	12,000	148,957
Court Improvement Grant	1,644	16,748	14,730	3,662
Emergency R.A.C.E.S. Grant	(15,700)	194,300	178,600	-
Assist 2010 Womens Diabetes	(320)	320	-	-
Childhood Lead Poison Prevention	(5,514)	44,164	43,827	(5,177)
County Redevelopment Authority (TIF)	-	1,609,842	1,609,842	-
GHS Breastfeeding Grant	4	7,000	4,844	2,160
Prisoner Re-Entry (Comm Corr)	(92,754)	184,186	91,432	-
CTP (Comm Corr)	232,133	192,911	193,428	231,616
IDOC Grant 2009-2010 (Comm Corr)	2,213,387	2,793,583	2,372,471	2,634,499
VOCA Recovery Stimulus Grant	(7,353)	37,267	41,894	(11,980)
STOP Recovery Stimulus Grant	(7,792)	40,609	33,515	(698)
H1N1 Stimulus Virus Grant	(43,239)	248,155	204,916	-
Weed & Vegetation Control	2,737	814	1,878	1,673
Child & Parent Services Grant	2,000	-	-	2,000
Fish & Wildlife Frnda Grant	-	13,600	13,600	-
Northwest Gateway (TIF)	231,145	242,021	111,040	362,126
South Benton (TIF)	31,609	12,113	3,400	40,322
3 Million Federal Stimulus Grant	410,435	1,151,418	1,519,201	42,652
DUI Task Force Grant	12,622	32,348	45,606	(636)
Millersburg li (TIF)	100,678	87,246	167,827	20,097
Dist 2 Admin Grant	(10,875)	39,563	28,688	-
Medical Reserve Core	-	8,904	4,460	4,444
Co General IV-D Incentive ARRA	204,816	135,155	132,820	207,151
Common Drug Free Nicotine	(2,329)	18,237	15,908	-
LARE Grant	-	10,927	10,927	-
Energy Efficiency & Conservation	629,800	488,368	1,118,168	-
Commissioner Certificate Redemption	604	2,487	-	3,091
Auditor Ineligible Ded	120,215	91,792	29,106	182,901
DLCF Homestead Database	-	273	73	200
Vaccines For Children	(7,318)	21,603	14,046	239
Debt Service - Other	11,945,740	6,447,130	6,343,042	12,049,828
Sawmill Refund	11,720	-	-	11,720
TIF Western Gateway	31,821	171,088	34,199	168,710
TIF Millersburg Forest Green	35,679	54,840	52,950	37,569
TIF Middlebury South Agriculture	77,260	39,743	29,902	87,101
TIF Middlebury South East	36,134	298,031	151,814	182,351
TIF Middlebury East	363,875	758,710	24,900	1,097,685
TIF North Baugo	11,307	25,270	24,057	12,520
TIF NE Corridor/Cr 6 & 7	3,711,742	1,709,842	3,192,654	2,228,930
Community Service Block Grant	1,746	-	-	1,746
Criminal Justice Facilities	4,365,266	7,437,504	11,427,701	375,069
Home Consortium Grant	6,213	-	3,550	2,663
County Major Moves Construction	10,484,222	3,347,217	5,313,041	8,518,398
Johnson St Bridge	225,888	-	225,888	-
Six Span Bridge	3,556,248	-	3,312,606	243,642
Workmans Comp Insurance Trust	497,187	346,385	266,054	577,518
Group Insurance Trust	(37,275)	11,578,358	11,035,066	506,017
Property And Liability Ins Trust	230,335	1,054,255	1,099,317	185,273
County Police Retirement Plan	14,032,181	417,246	-	14,449,427
County Police Benefit Plan	97,525	32,090	-	129,615
Probation Department Agency	48,878	845,823	837,397	57,304
Payroll	173,963	35,673,518	35,438,758	408,723
Training And Ed-Coroner	2,690	19,177	19,828	2,039
Distributable - FIT	-	991,221	991,221	-
Distributable - License Excise	-	15,820,908	15,820,908	-
Local Option - PTRC	-	6,595,089	6,595,089	-
Riverboat Wager Tax Distribution	-	1,143,912	1,143,912	-
Local Option - Certified Shares	-	19,785,270	19,785,270	-
Education Plate Fees	-	4,594	4,594	-
Court Fees Agency	47,438	40,337	47,438	40,337
Peddlers License	100	-	-	100
County Employee Benefit	100,000	7,955,558	8,055,558	-
New Paris Conservancy District	-	348,201	348,201	-
Economic Improvement Goshen Dt	-	61,696	61,696	-
Elkhart County Regional Sewer Distr	726	-	-	726
Rush Memorial	845	200	400	645
Work Release Agency	-	1,777,784	1,777,784	-
Property Tax Distributions	-	185,175,868	185,175,868	-
Certificate Sale Surplus	109,209	-	20,803	88,406
Solid Waste - Landfill	15,130,905	2,704,553	1,941,566	15,893,892
Solid Waste - Closure Costs	4,849,021	51,083	-	4,900,104
S.W. Environmental Special Projects	681,250	70,637	-	751,887
Solid Waste - Capital Reserve	3,179,812	102,165	-	3,281,977
Stormwater Utility	2,491,288	1,970,515	1,577,623	2,884,180
Totals	\$ 134,845,299	\$ 466,144,012	\$ 469,904,467	\$ 131,084,844

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

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include, but are not limited to, the following sources:

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

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

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements may include, but are not limited to, the following uses:

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

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. 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 members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

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

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. 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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	General	Highway	Local Road And Street	Accident Report	Firearms Training	Health
Cash and investments - beginning	\$ 6,835,524	\$ 4,230,324	\$ 1,104,763	\$ 6,464	\$ 31,935	\$ 934,062
Receipts:						
Taxes	29,632,396	4,103,198	-	-	-	1,669,065
Licenses and permits	201,732	-	-	-	-	477,157
Intergovernmental	4,014,142	2,561,932	1,291,150	-	-	209,071
Charges for services	2,061,846	252,220	-	-	-	-
Fines and forfeits	937,794	-	-	-	-	-
Other receipts	5,338,192	113,694	-	17,508	44,096	5,802
Total receipts	42,186,102	7,031,044	1,291,150	17,508	44,096	2,361,095
Disbursements:						
Personal services	31,386,861	3,569,528	-	-	-	2,227,619
Supplies	1,039,566	1,732,242	901,337	-	6,023	74,406
Other services and charges	7,399,122	213,457	127,008	6,464	19,159	125,095
Capital outlay	59,143	1,126,593	353,455	3,304	-	9,716
Utility operating expenses	-	-	-	-	-	-
Other disbursements	3,468,069	2,609	-	-	109	9,109
Total disbursements	43,352,761	6,644,429	1,381,800	9,768	25,291	2,445,945
Excess (deficiency) of receipts over disbursements	(1,166,659)	386,615	(90,650)	7,740	18,805	(84,850)
Cash and investments - ending	\$ 5,668,865	\$ 4,616,939	\$ 1,014,113	\$ 14,204	\$ 50,740	\$ 849,212

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Law Enforcement Continuing Ed	Clerk's Records Perpetuation	Electronic Map Generation	Unsafe Building	Emergency Telephone System	Drug Free Community
Cash and investments - beginning	\$ 21,345	\$ 111,338	\$ 65,373	\$ 4,588	\$ 2,150,040	\$ 276,986
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	11,740	-	-	-	-	-
Other receipts	68	59,864	21,335	-	1,065,525	220,731
Total receipts	11,808	59,864	21,335	-	1,065,525	220,731
Disbursements:						
Personal services	-	-	-	-	355,472	-
Supplies	-	18,281	269	-	-	-
Other services and charges	22,659	-	30,347	-	520,796	219,146
Capital outlay	-	3,570	-	-	57,551	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	50
Total disbursements	22,659	21,851	30,616	-	933,819	219,196
Excess (deficiency) of receipts over disbursements	(10,851)	38,013	(9,281)	-	131,706	1,535
Cash and investments - ending	\$ 10,494	\$ 149,351	\$ 56,092	\$ 4,588	\$ 2,281,746	\$ 278,521

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Emergency Planning/Right To Know	Parks And Recreation	Prosecutor Title IV-D #1	Extradition	Juvenile Probation Service	Adult Probation Services
Cash and investments - beginning	\$ 143,221	\$ 396,132	\$ 175,973	\$ 183,964	\$ 92,649	\$ 180,328
Receipts:						
Taxes	-	1,005,719	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	48,847	83,332	203,339	-	-	-
Charges for services	-	2,836	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,126	-	99,003	36,160	770,347
Total receipts	<u>48,847</u>	<u>1,096,013</u>	<u>203,339</u>	<u>99,003</u>	<u>36,160</u>	<u>770,347</u>
Disbursements:						
Personal services	-	1,062,164	-	-	16,071	565,824
Supplies	89	51,265	-	-	30,547	26,962
Other services and charges	35,061	98,918	-	58,447	3,560	131,106
Capital outlay	11,995	-	15,128	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	3,976	157,659	-	-	4,325
Total disbursements	<u>47,145</u>	<u>1,216,323</u>	<u>172,787</u>	<u>58,447</u>	<u>50,178</u>	<u>728,217</u>
Excess (deficiency) of receipts over disbursements	<u>1,702</u>	<u>(120,310)</u>	<u>30,552</u>	<u>40,556</u>	<u>(14,018)</u>	<u>42,130</u>
Cash and investments - ending	<u>\$ 144,923</u>	<u>\$ 275,822</u>	<u>\$ 206,525</u>	<u>\$ 224,520</u>	<u>\$ 78,631</u>	<u>\$ 222,458</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Recorder's Records Perpetuation	User Fee	Health Maintenance	Pretrial Diversion	Guardian Ad Litem/Court	Plat Book
Cash and investments - beginning	\$ 540,500	\$ 110,389	\$ 126,286	\$ 3,260	\$ -	\$ 191,815
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	72,672	-	55,704	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	193,064	17,086	150	42,080	-	32,995
Total receipts	193,064	17,086	72,822	42,080	55,704	32,995
Disbursements:						
Personal services	200,494	-	22,235	-	55,704	17,403
Supplies	1,700	-	4,116	-	-	12,970
Other services and charges	52,796	-	16,504	-	-	40
Capital outlay	-	-	4,191	-	-	4,810
Utility operating expenses	-	-	-	-	-	-
Other disbursements	16,638	14,587	-	42,960	-	-
Total disbursements	271,628	14,587	47,046	42,960	55,704	35,223
Excess (deficiency) of receipts over disbursements	(78,564)	2,499	25,776	(880)	-	(2,228)
Cash and investments - ending	\$ 461,936	\$ 112,888	\$ 152,062	\$ 2,380	\$ -	\$ 189,587

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Misdemeanant	Supplemental Public Defender Svc	Clerk Title IV-D #1	Jail Commissary	Surveyor's Corner Perpetuation	Jury Pay
Cash and investments - beginning	\$ -	\$ 9,693	\$ 137,094	\$ 83,816	\$ 46,770	\$ 177,837
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	135,155	-	-	-
Charges for services	-	-	-	505,738	-	-
Fines and forfeits	-	110,802	-	-	-	-
Other receipts	119,431	-	-	-	26,955	42,586
Total receipts	119,431	110,802	135,155	505,738	26,955	42,586
Disbursements:						
Personal services	-	115,264	73	-	-	-
Supplies	119,431	-	-	-	1,751	-
Other services and charges	-	-	-	529,571	12,475	1,482
Capital outlay	-	-	74,533	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	24,323	-	-	-
Total disbursements	119,431	115,264	98,929	529,571	14,226	1,482
Excess (deficiency) of receipts over disbursements	-	(4,462)	36,226	(23,833)	12,729	41,104
Cash and investments - ending	\$ -	\$ 5,231	\$ 173,320	\$ 59,983	\$ 59,499	\$ 218,941

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Rainy Day	Sales Disclosure	Community Corrections	Levy Excess	Clerk IV-D ARRA	Prosecutor IV-D ARRA
Cash and investments - beginning	\$ 2,360,831	\$ 105,091	\$ 111,681	\$ 112,550	\$ -	\$ -
Receipts:						
Taxes	5,244	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	14,585	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,210	14,595	23,440	-	24,323	157,659
Total receipts	<u>6,454</u>	<u>29,180</u>	<u>23,440</u>	<u>-</u>	<u>24,323</u>	<u>157,659</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	25,669	-	-	-
Other services and charges	-	15,830	76,680	-	-	-
Capital outlay	-	15,722	10,270	-	-	83,619
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	14,480	3,287	112,550	-	-
Total disbursements	<u>-</u>	<u>46,032</u>	<u>115,906</u>	<u>112,550</u>	<u>-</u>	<u>83,619</u>
Excess (deficiency) of receipts over disbursements	<u>6,454</u>	<u>(16,852)</u>	<u>(92,466)</u>	<u>(112,550)</u>	<u>24,323</u>	<u>74,040</u>
Cash and investments - ending	<u>\$ 2,367,285</u>	<u>\$ 88,239</u>	<u>\$ 19,215</u>	<u>\$ -</u>	<u>\$ 24,323</u>	<u>\$ 74,040</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Co General IV-D ARRA	County Elected Officials Training	Cumulative Capital Development	Park Nonreverting Capital	Cumulative Bridge	Cumulative Drainage
Cash and investments - beginning	\$ -	\$ -	\$ 1,492,767	\$ 213,185	\$ 1,727,704	\$ 794,901
Receipts:						
Taxes	-	-	991,453	-	720,408	386,149
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	81,578	-	157,053	45,738
Charges for services	-	-	11,448	57,687	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	120,151	6,470	-	55,629	18	4,840
Total receipts	<u>120,151</u>	<u>6,470</u>	<u>1,084,479</u>	<u>113,316</u>	<u>877,479</u>	<u>436,727</u>
Disbursements:						
Personal services	-	-	-	-	251,010	-
Supplies	-	-	-	-	51,773	-
Other services and charges	-	-	729,573	-	38,947	-
Capital outlay	14,111	-	5,795	34,388	596,438	359,152
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	18	-
Total disbursements	<u>14,111</u>	<u>-</u>	<u>735,368</u>	<u>34,388</u>	<u>938,186</u>	<u>359,152</u>
Excess (deficiency) of receipts over disbursements	<u>106,040</u>	<u>6,470</u>	<u>349,111</u>	<u>78,928</u>	<u>(60,707)</u>	<u>77,575</u>
Cash and investments - ending	<u>\$ 106,040</u>	<u>\$ 6,470</u>	<u>\$ 1,841,878</u>	<u>\$ 292,113</u>	<u>\$ 1,666,997</u>	<u>\$ 872,476</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Co Economic Development Income Tax	Major Bridge	Sheriff's Pension	Congressional School Principal	Congressional School Interest	Clerk's Trust
Cash and investments - beginning	\$ 6,131,331	\$ 3,158,873	\$ 437,555	\$ 45,862	\$ 84,348	\$ 1,522,706
Receipts:						
Taxes	3,032,517	1,654,799	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	511,409	136,157	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	22,218,721
Other receipts	<u>738,325</u>	<u>225,888</u>	<u>319,790</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>4,282,251</u>	<u>2,016,844</u>	<u>319,790</u>	<u>-</u>	<u>-</u>	<u>22,218,721</u>
Disbursements:						
Personal services	-	-	503,982	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	3,156,438	-	-	1,834	22,184,152
Capital outlay	2,232,815	303,529	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>4,232,815</u>	<u>3,459,967</u>	<u>503,982</u>	<u>-</u>	<u>1,834</u>	<u>22,184,152</u>
Excess (deficiency) of receipts over disbursements	<u>49,436</u>	<u>(1,443,123)</u>	<u>(184,192)</u>	<u>-</u>	<u>(1,834)</u>	<u>34,569</u>
Cash and investments - ending	<u>\$ 6,180,767</u>	<u>\$ 1,715,750</u>	<u>\$ 253,363</u>	<u>\$ 45,862</u>	<u>\$ 82,514</u>	<u>\$ 1,557,275</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	State Fines And Forfeitures	Sewage Collections	Sheriff
Cash and investments - beginning	\$ 948,621	\$ 193,825	\$ 1,656,889	\$ 125,795	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>2,448,768</u>	<u>416,850</u>	<u>868,502</u>	<u>878,559</u>	<u>171,189</u>	<u>4,839,956</u>
Total receipts	<u>2,448,768</u>	<u>416,850</u>	<u>868,502</u>	<u>878,559</u>	<u>171,189</u>	<u>4,839,956</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	<u>890,849</u>	<u>565,462</u>	<u>859,737</u>	<u>853,527</u>	<u>171,189</u>	<u>4,839,956</u>
Total disbursements	<u>890,849</u>	<u>565,462</u>	<u>859,737</u>	<u>853,527</u>	<u>171,189</u>	<u>4,839,956</u>
Excess (deficiency) of receipts over disbursements	<u>1,557,919</u>	<u>(148,612)</u>	<u>8,765</u>	<u>25,032</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,506,540</u>	<u>\$ 45,213</u>	<u>\$ 1,665,654</u>	<u>\$ 150,827</u>	<u>\$ -</u>	<u>\$ -</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Infraction Judgements	Inheritance Tax	Sheriff's Inmate Trust	Special Death Benefit	CEDIT Agency	Wheel Tax
Cash and investments - beginning	\$ 98,783	\$ 968,787	\$ 72,745	\$ 1,220	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>668,947</u>	<u>3,564,337</u>	<u>2,416,983</u>	<u>14,171</u>	<u>6,875,139</u>	<u>491,528</u>
Total receipts	<u>668,947</u>	<u>3,564,337</u>	<u>2,416,983</u>	<u>14,171</u>	<u>6,875,139</u>	<u>491,528</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	<u>692,106</u>	<u>4,023,776</u>	<u>2,391,501</u>	<u>14,056</u>	<u>6,875,139</u>	<u>491,528</u>
Total disbursements	<u>692,106</u>	<u>4,023,776</u>	<u>2,391,501</u>	<u>14,056</u>	<u>6,875,139</u>	<u>491,528</u>
Excess (deficiency) of receipts over disbursements	<u>(23,159)</u>	<u>(459,439)</u>	<u>25,482</u>	<u>115</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 75,624</u>	<u>\$ 509,348</u>	<u>\$ 98,227</u>	<u>\$ 1,335</u>	<u>\$ -</u>	<u>\$ -</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sur Tax	Child Restraint Violations Fines	CVET Agency	Tax Distribution	Citizen Corps Program	COPS Methamphetamine Initiative
Cash and investments - beginning	\$ -	\$ 325	\$ -	\$ 5,591,440	\$ -	\$ -
Receipts:						
Taxes	-	-	-	2,919,036	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	2,540,775	50,959	54,910
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>3,946,862</u>	<u>4,875</u>	<u>1,349,767</u>	<u>267,748</u>	<u>346</u>	<u>-</u>
Total receipts	<u>3,946,862</u>	<u>4,875</u>	<u>1,349,767</u>	<u>5,727,559</u>	<u>51,305</u>	<u>54,910</u>
Disbursements:						
Personal services	-	-	-	-	-	26,804
Supplies	-	-	-	-	41,658	282
Other services and charges	-	-	-	-	346	4,426
Capital outlay	-	-	-	-	9,301	36,049
Utility operating expenses	-	-	-	-	-	-
Other disbursements	<u>3,946,862</u>	<u>4,850</u>	<u>1,349,767</u>	<u>5,591,440</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>3,946,862</u>	<u>4,850</u>	<u>1,349,767</u>	<u>5,591,440</u>	<u>51,305</u>	<u>67,561</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>25</u>	<u>-</u>	<u>136,119</u>	<u>-</u>	<u>(12,651)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 350</u>	<u>\$ -</u>	<u>\$ 5,727,559</u>	<u>\$ -</u>	<u>\$ (12,651)</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Emergency Mgmt Performance Grant	Foundation Grant	Tuberculosis Assist Grant	CR 17 Phase 2C Project	Sheriff's Donation Fund	Homeowners Repair Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	3,750	4,000	4,612	-	-	68,522
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	10,000,000	21,527	-
Total receipts	<u>3,750</u>	<u>4,000</u>	<u>4,612</u>	<u>10,000,000</u>	<u>21,527</u>	<u>68,522</u>
Disbursements:						
Personal services	-	-	3,188	-	-	-
Supplies	619	3,000	-	-	-	-
Other services and charges	-	-	1,425	-	-	68,522
Capital outlay	3,131	1,000	-	2,481,247	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,677	-
Total disbursements	<u>3,750</u>	<u>4,000</u>	<u>4,613</u>	<u>2,481,247</u>	<u>2,677</u>	<u>68,522</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>7,518,753</u>	<u>18,850</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ 7,518,753</u>	<u>\$ 18,850</u>	<u>\$ -</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Property Reassessment 2006	Hea 1001 Homestead Credit	Convention And Tourism	Property Reassessment 2015	Economic Development Commission	Election Bd/Voter Registration
Cash and investments - beginning	\$ 1,593,073	\$ 23,654	\$ 83,886	\$ -	\$ -	\$ 250,346
Receipts:						
Taxes	-	-	1,130,854	256,779	1,609,842	242,514
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	21,128	-	19,954
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,244	-	3,866	-	146,719
Total receipts	-	4,244	1,130,854	281,773	1,609,842	409,187
Disbursements:						
Personal services	44,957	-	-	-	-	189,564
Supplies	-	-	-	-	-	70,928
Other services and charges	534,062	-	1,100,010	-	-	82,114
Capital outlay	-	-	-	-	-	17,423
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,609,842	-
Total disbursements	579,019	-	1,100,010	-	1,609,842	360,029
Excess (deficiency) of receipts over disbursements	(579,019)	4,244	30,844	281,773	-	49,158
Cash and investments - ending	\$ 1,014,054	\$ 27,898	\$ 114,730	\$ 281,773	\$ -	\$ 299,504

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Property Sold	Hazardous Waste Disposal Tax	Abandoned Vehicles	Prenatal Substance Abuse Grant	Diabetes Grant	MCH Grant
Cash and investments - beginning	\$ 2,622,898	\$ 19,727	\$ (3,674)	\$ (10,179)	\$ -	\$ 331,250
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	39,766	2,034	182,965
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	20,876	-	-	502,125
Total receipts	-	-	20,876	39,766	2,034	685,090
Disbursements:						
Personal services	-	-	-	37,142	-	413,617
Supplies	-	-	-	777	2,034	35,889
Other services and charges	-	-	9,009	1,093	-	157,914
Capital outlay	2,003,812	-	-	-	-	369
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	6,575
Total disbursements	2,003,812	-	9,009	39,012	2,034	614,364
Excess (deficiency) of receipts over disbursements	(2,003,812)	-	11,867	754	-	70,726
Cash and investments - ending	\$ 619,086	\$ 19,727	\$ 8,193	\$ (9,425)	\$ -	\$ 401,976

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	WIC Grant	Public Health Coordinator Grant	Highway Safety Grant	Economic Development Promotion Grant	Edward Byrne Memorial Fund	Sexually Transmitted Disease Grant
Cash and investments - beginning	\$ (163,587)	\$ 4,580	\$ 8,868	\$ 14,241	\$ 1,846	\$ (1,588)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,139,680	8,731	40,916	-	39,650	32,311
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,876	-	-	-	-	-
Total receipts	<u>1,142,556</u>	<u>8,731</u>	<u>40,916</u>	<u>-</u>	<u>39,650</u>	<u>32,311</u>
Disbursements:						
Personal services	959,056	-	46,069	-	-	27,993
Supplies	70,562	4,441	-	-	-	1,443
Other services and charges	42,834	96	-	-	-	1,576
Capital outlay	-	4,592	1,773	-	39,650	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	3,259	-	-	-	-	-
Total disbursements	<u>1,075,711</u>	<u>9,129</u>	<u>47,842</u>	<u>-</u>	<u>39,650</u>	<u>31,012</u>
Excess (deficiency) of receipts over disbursements	<u>66,845</u>	<u>(398)</u>	<u>(6,926)</u>	<u>-</u>	<u>-</u>	<u>1,299</u>
Cash and investments - ending	<u>\$ (96,742)</u>	<u>\$ 4,182</u>	<u>\$ 1,942</u>	<u>\$ 14,241</u>	<u>\$ 1,846</u>	<u>\$ (289)</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Stop Grant - Victim Assistance	Fatal Alcohol Crash Grant	Justice Assistance Grant	Economic Dev Commission - County	Park And Rec Nonreverting Operating	Special CAGIT
Cash and investments - beginning	\$ (6,435)	\$ (18,611)	\$ 6,590	\$ 3,000	\$ 163,956	\$ 1,056,787
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	33,786	117,446	-	-	-	-
Charges for services	-	-	-	-	6,600	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	17,367	-	-	100,038	-
Total receipts	<u>33,786</u>	<u>134,813</u>	<u>-</u>	<u>-</u>	<u>106,638</u>	<u>-</u>
Disbursements:						
Personal services	21,718	106,953	-	-	-	-
Supplies	3,010	4,549	-	-	48,593	-
Other services and charges	3,202	24,905	-	-	40,002	-
Capital outlay	910	613	-	-	15,268	649,186
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>28,840</u>	<u>137,020</u>	<u>-</u>	<u>-</u>	<u>103,863</u>	<u>649,186</u>
Excess (deficiency) of receipts over disbursements	<u>4,946</u>	<u>(2,207)</u>	<u>-</u>	<u>-</u>	<u>2,775</u>	<u>(649,186)</u>
Cash and investments - ending	<u>\$ (1,489)</u>	<u>\$ (20,818)</u>	<u>\$ 6,590</u>	<u>\$ 3,000</u>	<u>\$ 166,731</u>	<u>\$ 407,601</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Domestic Homeland Security	Park Donations	Donation Court House War Memorial	Sexually Transmitted Disease	IN Tobacco Prevent And Cessation Grant	Infraction Deferral Program
Cash and investments - beginning	\$ (4,000)	\$ 207,722	\$ 1,565	\$ (3,768)	\$ 54,690	\$ 39,380
Receipts:						
Taxes	-	-	-	21,753	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	91,287	-	-	51,494	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,000	81,649	3,595	-	200	336,460
Total receipts	<u>4,000</u>	<u>172,936</u>	<u>3,595</u>	<u>21,753</u>	<u>51,694</u>	<u>336,460</u>
Disbursements:						
Personal services	-	-	-	5,821	74,079	3,355
Supplies	-	-	-	11,040	3,555	-
Other services and charges	-	-	-	393	6,856	50
Capital outlay	-	141,537	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	64,473	2,104	-	-	352,130
Total disbursements	<u>-</u>	<u>206,010</u>	<u>2,104</u>	<u>17,254</u>	<u>84,490</u>	<u>355,535</u>
Excess (deficiency) of receipts over disbursements	<u>4,000</u>	<u>(33,074)</u>	<u>1,491</u>	<u>4,499</u>	<u>(32,796)</u>	<u>(19,075)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 174,648</u>	<u>\$ 3,056</u>	<u>\$ 731</u>	<u>\$ 21,894</u>	<u>\$ 20,305</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Redevelopment Com	County Seizure Asset	Public Safety Communications	Tax Billing System	Tax Management System	Aggressive Driving Grant
Cash and investments - beginning	\$ 7,152	\$ 442,760	\$ 860,938	\$ 14,231	\$ 18,214	\$ (14,181)
Receipts:						
Taxes	-	-	948,691	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	91,816	-	-	16,569
Charges for services	-	291,573	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	313,798	4,700	-	501,757	12,538
Total receipts	-	605,371	1,045,207	-	501,757	29,107
Disbursements:						
Personal services	-	32,440	997,684	-	-	7,724
Supplies	-	2,232	21,773	-	-	-
Other services and charges	455	5,175	293,303	-	-	-
Capital outlay	-	97,572	-	-	-	7,202
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	497,022	-	-	358,185	-
Total disbursements	455	634,441	1,312,760	-	358,185	14,926
Excess (deficiency) of receipts over disbursements	(455)	(29,070)	(267,553)	-	143,572	14,181
Cash and investments - ending	\$ 6,697	\$ 413,690	\$ 593,385	\$ 14,231	\$ 161,786	\$ -

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Pros Attny Special Project Fees	Brownfield Grant	Redaction	Court Improvement Grant	Emergency R.A.C.E.S. Grant	Assist 2010 Womans Diabetes
Cash and investments - beginning	\$ 277,287	\$ -	\$ 130,823	\$ 1,644	\$ (15,700)	\$ (320)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	182,151	-	14,028	194,300	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	326,721	-	30,134	2,720	-	320
Total receipts	326,721	182,151	30,134	16,748	194,300	320
Disbursements:						
Personal services	209,611	-	-	-	5,358	-
Supplies	22,820	345	-	-	13,657	-
Other services and charges	46,677	179,390	-	8,730	-	-
Capital outlay	43,998	2,415	12,000	6,000	159,585	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	323,106	182,150	12,000	14,730	178,600	-
Excess (deficiency) of receipts over disbursements	3,615	1	18,134	2,018	15,700	320
Cash and investments - ending	\$ 280,902	\$ 1	\$ 148,957	\$ 3,662	\$ -	\$ -

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Childhood Lead Poison Prevention	County Redevelopment Authority (TIF)	GHS Breastfeeding Grant	Prisoner Re-Entry (Comm Corr)	CTP (Comm Corr)	IDOC Grant 2009-2010 (Comm Corr)
Cash and investments - beginning	\$ (5,514)	\$ -	\$ 4	\$ (92,754)	\$ 232,133	\$ 2,213,387
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	44,164	-	7,000	156,599	179,096	1,004,957
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,609,842	-	27,587	13,815	1,788,626
Total receipts	<u>44,164</u>	<u>1,609,842</u>	<u>7,000</u>	<u>184,186</u>	<u>192,911</u>	<u>2,793,583</u>
Disbursements:						
Personal services	29,566	-	4,844	86,168	50,855	1,213,088
Supplies	9,525	-	-	-	5,720	21,785
Other services and charges	2,827	-	-	-	107,629	1,070,158
Capital outlay	1,909	-	-	5,264	29,224	43,140
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	1,609,842	-	-	-	24,300
Total disbursements	<u>43,827</u>	<u>1,609,842</u>	<u>4,844</u>	<u>91,432</u>	<u>193,428</u>	<u>2,372,471</u>
Excess (deficiency) of receipts over disbursements	<u>337</u>	<u>-</u>	<u>2,156</u>	<u>92,754</u>	<u>(517)</u>	<u>421,112</u>
Cash and investments - ending	<u>\$ (5,177)</u>	<u>\$ -</u>	<u>\$ 2,160</u>	<u>\$ -</u>	<u>\$ 231,616</u>	<u>\$ 2,634,499</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	VOCA Recovery Stimulus Grant	STOP Recovery Stimulus Grant	H1N1 Stimulus Virus Grant	Weed & Vegetation Control	Child & Parent Services Grant	Fish & Wildlife Fnda Grant
Cash and investments - beginning	\$ (7,353)	\$ (7,792)	\$ (43,239)	\$ 2,737	\$ 2,000	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	37,267	40,609	242,277	-	-	13,600
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	5,878	814	-	-
Total receipts	<u>37,267</u>	<u>40,609</u>	<u>248,155</u>	<u>814</u>	<u>-</u>	<u>13,600</u>
Disbursements:						
Personal services	41,894	26,494	-	-	-	-
Supplies	-	1,297	25,038	-	-	-
Other services and charges	-	5,333	66,528	-	-	13,600
Capital outlay	-	391	113,350	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	1,878	-	-
Total disbursements	<u>41,894</u>	<u>33,515</u>	<u>204,916</u>	<u>1,878</u>	<u>-</u>	<u>13,600</u>
Excess (deficiency) of receipts over disbursements	<u>(4,627)</u>	<u>7,094</u>	<u>43,239</u>	<u>(1,064)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (11,980)</u>	<u>\$ (698)</u>	<u>\$ -</u>	<u>\$ 1,673</u>	<u>\$ 2,000</u>	<u>\$ -</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Northwest Gateway (TIF)	South Benton (TIF)	3 Million Federal Stimulus Grant	DUI Task Force Grant	Millersburg li (TIF)	Dist 2 Admin Grant
Cash and investments - beginning	\$ 231,145	\$ 31,609	\$ 410,435	\$ 12,622	\$ 100,678	\$ (10,875)
Receipts:						
Taxes	242,021	12,113	-	-	87,246	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	1,097,659	32,348	-	39,563
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	53,759	-	-	-
Total receipts	<u>242,021</u>	<u>12,113</u>	<u>1,151,418</u>	<u>32,348</u>	<u>87,246</u>	<u>39,563</u>
Disbursements:						
Personal services	-	-	68,711	10,743	-	-
Supplies	-	-	4,369	-	1,900	-
Other services and charges	9,575	3,400	1,446,121	-	165,927	27,188
Capital outlay	101,465	-	-	22,325	-	1,500
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	12,538	-	-
Total disbursements	<u>111,040</u>	<u>3,400</u>	<u>1,519,201</u>	<u>45,606</u>	<u>167,827</u>	<u>28,688</u>
Excess (deficiency) of receipts over disbursements	<u>130,981</u>	<u>8,713</u>	<u>(367,783)</u>	<u>(13,258)</u>	<u>(80,581)</u>	<u>10,875</u>
Cash and investments - ending	<u>\$ 362,126</u>	<u>\$ 40,322</u>	<u>\$ 42,652</u>	<u>\$ (636)</u>	<u>\$ 20,097</u>	<u>\$ -</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Medical Reserve Core	Co General IV-D Incentive ARRA	Common Drug Free Nicotine	LARE Grant	Energy Efficiency & Conservation	Commissioner Certificate Redemption
Cash and investments - beginning	\$ -	\$ 204,816	\$ (2,329)	\$ -	\$ 629,800	\$ 604
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	8,904	135,155	18,237	10,927	487,350	-
Charges for services	-	-	-	-	-	2,487
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	1,018	-
Total receipts	<u>8,904</u>	<u>135,155</u>	<u>18,237</u>	<u>10,927</u>	<u>488,368</u>	<u>2,487</u>
Disbursements:						
Personal services	-	-	12,004	-	-	-
Supplies	3,669	-	3,904	-	-	-
Other services and charges	791	-	-	10,927	1,118,168	-
Capital outlay	-	12,669	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	120,151	-	-	-	-
Total disbursements	<u>4,460</u>	<u>132,820</u>	<u>15,908</u>	<u>10,927</u>	<u>1,118,168</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,444</u>	<u>2,335</u>	<u>2,329</u>	<u>-</u>	<u>(629,800)</u>	<u>2,487</u>
Cash and investments - ending	<u>\$ 4,444</u>	<u>\$ 207,151</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,091</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Auditor Ineligible Ded	DLGF Homestead Database	Vaccines For Children	Debt Service - Other	Sawmill Refund	TIF Western Gateway
Cash and investments - beginning	\$ 120,215	\$ -	\$ (7,318)	\$ 11,945,740	\$ 11,720	\$ 31,821
Receipts:						
Taxes	91,792	-	-	-	-	171,088
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	21,603	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	273	-	6,447,130	-	-
Total receipts	<u>91,792</u>	<u>273</u>	<u>21,603</u>	<u>6,447,130</u>	<u>-</u>	<u>171,088</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	67	-	1,816	-	-	-
Other services and charges	4,550	-	-	6,342,792	-	34,199
Capital outlay	24,489	-	12,230	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	73	-	250	-	-
Total disbursements	<u>29,106</u>	<u>73</u>	<u>14,046</u>	<u>6,343,042</u>	<u>-</u>	<u>34,199</u>
Excess (deficiency) of receipts over disbursements	<u>62,686</u>	<u>200</u>	<u>7,557</u>	<u>104,088</u>	<u>-</u>	<u>136,889</u>
Cash and investments - ending	<u>\$ 182,901</u>	<u>\$ 200</u>	<u>\$ 239</u>	<u>\$ 12,049,828</u>	<u>\$ 11,720</u>	<u>\$ 168,710</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	TIF Millersburg Forest Green	TIF Middlebury South Agriculture	TIF Middlebury South East	TIF Middlebury East	TIF North Baugo	TIF NE Corridor/Cr 6 & 7
Cash and investments - beginning	\$ 35,679	\$ 77,260	\$ 36,134	\$ 363,875	\$ 11,307	\$ 3,711,742
Receipts:						
Taxes	54,840	39,743	298,031	758,710	25,270	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,709,842
Total receipts	<u>54,840</u>	<u>39,743</u>	<u>298,031</u>	<u>758,710</u>	<u>25,270</u>	<u>1,709,842</u>
Disbursements:						
Personal services	1,900	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	51,050	29,902	151,814	24,900	24,057	57,045
Capital outlay	-	-	-	-	-	135,609
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	3,000,000
Total disbursements	<u>52,950</u>	<u>29,902</u>	<u>151,814</u>	<u>24,900</u>	<u>24,057</u>	<u>3,192,654</u>
Excess (deficiency) of receipts over disbursements	<u>1,890</u>	<u>9,841</u>	<u>146,217</u>	<u>733,810</u>	<u>1,213</u>	<u>(1,482,812)</u>
Cash and investments - ending	<u>\$ 37,569</u>	<u>\$ 87,101</u>	<u>\$ 182,351</u>	<u>\$ 1,097,685</u>	<u>\$ 12,520</u>	<u>\$ 2,228,930</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Community Service Block Grant	Criminal Justice Facilities	Home Consortium Grant	County Major Moves Construction	Johnson St Bridge	Six Span Bridge
Cash and investments - beginning	\$ 1,746	\$ 4,365,266	\$ 6,213	\$ 10,484,222	\$ 225,888	\$ 3,556,248
Receipts:						
Taxes	-	6,595,090	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	839,653	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,761	-	3,347,217	-	-
Total receipts	-	7,437,504	-	3,347,217	-	-
Disbursements:						
Personal services	-	650	-	-	-	-
Supplies	-	269,916	-	-	-	-
Other services and charges	-	4,469,422	3,550	-	-	-
Capital outlay	-	324,051	-	313,041	-	2,577,606
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	6,363,662	-	5,000,000	225,888	735,000
Total disbursements	-	11,427,701	3,550	5,313,041	225,888	3,312,606
Excess (deficiency) of receipts over disbursements	-	(3,990,197)	(3,550)	(1,965,824)	(225,888)	(3,312,606)
Cash and investments - ending	\$ 1,746	\$ 375,069	\$ 2,663	\$ 8,518,398	\$ -	\$ 243,642

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Workmans Comp Insurance Trust	Group Insurance Trust	Property And Liability Ins Trust	County Police Retirement Plan	County Police Benefit Plan	Probation Department Agency
Cash and investments - beginning	\$ 497,187	\$ (37,275)	\$ 230,335	\$ 14,032,181	\$ 97,525	\$ 48,878
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>346,385</u>	<u>11,578,358</u>	<u>1,054,255</u>	<u>417,246</u>	<u>32,090</u>	<u>845,823</u>
Total receipts	<u>346,385</u>	<u>11,578,358</u>	<u>1,054,255</u>	<u>417,246</u>	<u>32,090</u>	<u>845,823</u>
Disbursements:						
Personal services	266,054	20,250	-	-	-	-
Supplies	-	2,706	-	-	-	-
Other services and charges	-	11,012,110	1,095,317	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	4,000	-	-	837,397
Total disbursements	<u>266,054</u>	<u>11,035,066</u>	<u>1,099,317</u>	<u>-</u>	<u>-</u>	<u>837,397</u>
Excess (deficiency) of receipts over disbursements	<u>80,331</u>	<u>543,292</u>	<u>(45,062)</u>	<u>417,246</u>	<u>32,090</u>	<u>8,426</u>
Cash and investments - ending	<u>\$ 577,518</u>	<u>\$ 506,017</u>	<u>\$ 185,273</u>	<u>\$ 14,449,427</u>	<u>\$ 129,615</u>	<u>\$ 57,304</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Payroll	Training And Ed-Coroner	Distributable - FIT	Distributable - License Excise	Local Option - PTRC	Riverboat Wager Tax Distribution
Cash and investments - beginning	\$ 173,963	\$ 2,690	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>35,673,518</u>	<u>19,177</u>	<u>991,221</u>	<u>15,820,908</u>	<u>6,595,089</u>	<u>1,143,912</u>
Total receipts	<u>35,673,518</u>	<u>19,177</u>	<u>991,221</u>	<u>15,820,908</u>	<u>6,595,089</u>	<u>1,143,912</u>
Disbursements:						
Personal services	35,438,758	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	<u>-</u>	<u>19,828</u>	<u>991,221</u>	<u>15,820,908</u>	<u>6,595,089</u>	<u>1,143,912</u>
Total disbursements	<u>35,438,758</u>	<u>19,828</u>	<u>991,221</u>	<u>15,820,908</u>	<u>6,595,089</u>	<u>1,143,912</u>
Excess (deficiency) of receipts over disbursements	<u>234,760</u>	<u>(651)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 408,723</u>	<u>\$ 2,039</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Local Option - Certified Shares	Education Plate Fees	Court Fees Agency	Peddlers License	County Employee Benefit	New Paris Conservancy District
Cash and investments - beginning	\$ -	\$ -	\$ 47,438	\$ 100	\$ 100,000	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>19,785,270</u>	<u>4,594</u>	<u>40,337</u>	<u>-</u>	<u>7,955,558</u>	<u>348,201</u>
Total receipts	<u>19,785,270</u>	<u>4,594</u>	<u>40,337</u>	<u>-</u>	<u>7,955,558</u>	<u>348,201</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	8,055,558	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	<u>19,785,270</u>	<u>4,594</u>	<u>47,438</u>	<u>-</u>	<u>-</u>	<u>348,201</u>
Total disbursements	<u>19,785,270</u>	<u>4,594</u>	<u>47,438</u>	<u>-</u>	<u>8,055,558</u>	<u>348,201</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(7,101)</u>	<u>-</u>	<u>(100,000)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,337</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Economic Improvement Goshen Dt	Elkhart County Regional Sewer Distr	Rush Memorial	Work Release Agency	Property Tax Distributions	Certificate Sale Surplus
Cash and investments - beginning	\$ -	\$ 726	\$ 845	\$ -	\$ -	\$ 109,209
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	61,696	-	200	1,777,784	185,175,868	-
Total receipts	61,696	-	200	1,777,784	185,175,868	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	61,696	-	400	1,777,784	185,175,868	20,803
Total disbursements	61,696	-	400	1,777,784	185,175,868	20,803
Excess (deficiency) of receipts over disbursements	-	-	(200)	-	-	(20,803)
Cash and investments - ending	\$ -	\$ 726	\$ 645	\$ -	\$ -	\$ 88,406

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Solid Waste - Landfill	Solid Waste - Closure Costs	S.W. Environmental Special Projects	Solid Waste - Capital Reserve	Stormwater Utility	Totals
Cash and investments - beginning	\$ 15,130,905	\$ 4,849,021	\$ 681,250	\$ 3,179,812	\$ 2,491,288	\$ 134,845,299
Receipts:						
Taxes	-	-	-	-	-	58,706,361
Licenses and permits	-	-	-	-	-	678,889
Intergovernmental	-	-	-	-	-	18,232,134
Charges for services	2,680,337	-	-	-	-	6,727,010
Fines and forfeits	-	-	-	-	-	23,279,057
Other receipts	<u>24,216</u>	<u>51,083</u>	<u>70,637</u>	<u>102,165</u>	<u>1,970,515</u>	<u>358,520,561</u>
Total receipts	<u>2,704,553</u>	<u>51,083</u>	<u>70,637</u>	<u>102,165</u>	<u>1,970,515</u>	<u>466,144,012</u>
Disbursements:						
Personal services	805,663	-	-	-	-	81,640,479
Supplies	263,947	-	-	-	-	5,077,263
Other services and charges	684,972	-	-	-	-	74,528,642
Capital outlay	33,656	-	-	-	169,612	15,035,992
Utility operating expenses	-	-	-	-	359,028	359,028
Other disbursements	<u>153,328</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,048,983</u>	<u>293,263,063</u>
Total disbursements	<u>1,941,566</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,577,623</u>	<u>469,904,467</u>
Excess (deficiency) of receipts over disbursements	<u>762,987</u>	<u>51,083</u>	<u>70,637</u>	<u>102,165</u>	<u>392,892</u>	<u>(3,760,455)</u>
Cash and investments - ending	<u>\$ 15,893,892</u>	<u>\$ 4,900,104</u>	<u>\$ 751,887</u>	<u>\$ 3,281,977</u>	<u>\$ 2,884,180</u>	<u>\$ 131,084,844</u>

ELKHART COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2011

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ 20,020,634	\$ 215,928
Landfill	1,340,025	-
Stormwater Utility	13,393	-
Totals	\$ 21,374,052	\$ 215,928

ELKHART COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Advanced Imaging Solutions	LD345SP Copier	\$ 3,567	11-01-07	11-01-12
Advanced Imaging Solutions	LD345SP Accessories	627	09-01-08	11-01-12
Municipal Capital Corporation	2010 Total Patcher 7500	<u>13,227</u>	07-15-10	07-15-14
Total of annual lease payments		<u>\$ 17,421</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Bank of New York - Correctional Complex (\$23,595,000)	\$ 16,300,000	\$ 2,281,719
General obligation bonds	Lake City Bank - Correctional Complex (\$29,840,000)	29,285,000	1,360,076
Notes and loans payable	Municipal Capital Corporation - Highway	35,687	13,232
Notes and loans payable	Elkhart County Major Moves	15,010,606	1,500,000
Notes and loans payable	Elkhart County Major Moves	5,000,000	163,014
Notes and loans payable	Fifth Third Bank - HVAC/Dental Clinic/Brickwork	146,096	52,455
Notes and loans payable	Correctional Complex Building (\$9,415,000)	9,415,000	443,660
Notes and loans payable	Correctional Complex Building (\$9,900,000)	9,900,000	397,145
Notes and loans payable	Correctional Complex Building (\$8,565,000)	<u>2,085,000</u>	<u>1,841,000</u>
Totals		<u>\$ 87,177,389</u>	<u>\$ 8,052,301</u>

ELKHART COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2011

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 889,041
Infrastructure	443,715,001
Buildings	149,514,516
Improvements other than buildings	4,585,226
Machinery, equipment and vehicles	15,777,052
Construction in progress	39,398,143
Books and other	6,705,545
Total governmental activities	660,584,524
Landfill:	
Land	1,134,214
Buildings	2,040,739
Improvements other than buildings	84,396
Machinery, equipment and vehicles	5,049,877
Total Landfill	8,309,226
Total capital assets	\$ 668,893,750

(This page intentionally left blank.)

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF ELKHART COUNTY, INDIANA

Compliance

We have audited the compliance of the Elkhart County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2011. 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, 2011.

Internal Control Over Compliance

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A deficiency in 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 and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

This report is intended solely for the information and use of the County's management, County Commissioners, others within the entity, 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

June 25, 2012

(This page intentionally left blank.)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

ELKHART COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

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 State Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WIC 119-2 FY 10 WIC 119-2 FY 11	\$ 218,489 <u>857,222</u>
Total for federal grantor agency			<u>1,075,711</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Direct Grant			
Lead Hazard Control Cluster ARRA - Lead-Based Paint Hazard Control in Privately-Owned Housing	14.907	INLB 0407-08	<u>1,519,201</u>
Pass-Through Indiana Housing and Community Development Authority CDBG - State Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	HD-009-025	<u>68,522</u>
Total for federal grantor agency			<u>1,587,723</u>
<u>U.S. DEPARTMENT OF THE INTERIOR</u>			
Direct Grant			
Fish and Wildlife Management Assistance	15.608	2009-0059-020	<u>13,600</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
JAG Program Cluster Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-DJ-BX-3455	<u>39,650</u>
Direct Grant			
ARRA - Public Safety Partnership and Community Policing Grants	16.710	2010CKWX0448	<u>67,561</u>
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	10VAPR131	<u>104,413</u>
Violence Against Women Formula Grants ARRA - Violence Against Women Formula Grants	16.588 16.588	11STPR051 09STR09	28,840 <u>33,515</u>
Total for program			<u>62,355</u>
ARRA - Recovery Act - State Victim Assistance Formula Grant Program	16.801	2009-SG-B9-0094	<u>41,894</u>
Pass-Through Indiana Department of Corrections Second Chance Act Prisoner Reentry Initiative	16.812		<u>91,432</u>
Total for federal grantor agency			<u>407,305</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety	20.600	PT-11-04-04-16	<u>47,842</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	CA-2011-08-1-01-04 EDS D3-11-5329 EDS D3-11-5357	14,926 33,068 <u>137,020</u>
Total for program			<u>185,014</u>
Total for federal grantor agency			<u>232,856</u>
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>			
Direct Grant			
ARRA - Brownfields Assessment and Cleanup Cooperative Agreements	66.818	BF-00E93401	<u>182,151</u>

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

ELKHART COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011
(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 ENERGY</u>			
Direct Grant			
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	DE-SC0003221	538,650
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health			
Immunization Cluster			
Immunization Grants	93.268	EDS A70-1-1073041	14,046
Total for cluster			14,046
Public Health Emergency Preparedness	93.069	BPRS 119-19 H1N1 119-68	9,130 204,915
Total for program			214,045
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	CLP 119-23	43,827
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		1,622,325
Pass-Through Indiana Supreme Court State Court Improvement Program	93.586	CIP 10-11BT	14,730
Pass-Through Indiana State Department of Health National Bioterrorism Hospital Preparedness Program	93.889	BHP 119-3	4,460
HIV Prevention Activities - Health Department Based	93.940	EDS A70-0-112165	31,012
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		17,254
Maternal and Child Health Services Block Grant to the States	93.994	MCH 119-1	182,965
Total for federal grantor agency			2,158,710
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Emergency Management Performance Grants	97.042	EDS C44P-2-088A	3,750
Citizen Corps	97.053		51,305
Homeland Security Cluster			
State Homeland Security Program (SHSP)	97.073	EDS C44P-1-021A EDS C44P-1-213A	28,688 178,600
Total for cluster			207,288
Total for federal grantor agency			262,343
Total federal awards expended			<u>\$ 6,459,049</u>

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

ELKHART COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Elkhart County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. 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.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2011:

<u>Program Title</u>	
Highway Safety Cluster	<u>\$ 29,526</u>

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	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
81.128	Lead Hazard Control Cluster ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)

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

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

ELKHART COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

ELKHART COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 25, 2012, with Pauline E. Graff, Auditor; Terry Rodino, President of the Board of County Commissioners; and John K. Letherman, President of the County Council. Our audit disclosed no material items that warrant comment at this time.