

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

ANNUAL FINANCIAL REPORT

2010

ELKHART COUNTY, INDIANA



FILED

08/17/2011

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	David L. Hess Pauline E. Graff	01-01-08 to 12-31-10 01-01-11 to 12-31-14
Treasurer	Larry R. Ernest	01-01-09 to 12-31-12
Clerk	Stephanie Burgess Wendy Hudson	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Sheriff	Michael K. Books Bradley D. Rogers	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Christopher J. Anderson Jerry Weaver	01-01-08 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	Terry Rodino	01-01-10 to 12-31-11
President of the County Council	John K. Letherman	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENT
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF ELKHART COUNTY, INDIANA

We have audited the accompanying financial statement of Elkhart County (County), for the year ended December 31, 2010. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the 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 opinions.

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. The basis of accounting noted above is a different basis than that used in the prior year.

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, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated July 5, 2011, 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

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

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.

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(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, 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 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, County Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 5, 2011



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

TO: THE OFFICIALS OF ELKHART COUNTY, INDIANA

We have audited the financial statement of Elkhart County (County), for the year ended December 31, 2010, and have issued our report thereon dated July 5, 2011. 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 FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial 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, County Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

July 5, 2011

FINANCIAL STATEMENT(S)

ELKHART COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 12,599,656	\$ 47,237,562	\$ 53,001,694	\$ 6,835,524
Counter Terrorism Response Grant	(1,620)	3,978	2,358	-
Welfare Debt Service	1,596,187	-	1,596,187	-
HEA 1001 Homestead Credit	38,873	2,314,183	2,329,402	23,654
Final HEA 1001	-	755,290	755,290	-
Local Road And Street	1,076,311	1,235,329	1,206,877	1,104,763
Accident Report	3,632	10,640	7,808	6,464
Firearms Training	60,544	43,080	71,689	31,935
Health	563,616	3,255,201	2,884,755	934,062
Law Enforcement Continuing Ed	35,873	18,965	33,493	21,345
Clerk's Records Perpetuation	87,994	64,420	41,076	111,338
Electronic Map Generation	54,665	31,564	20,856	65,373
Unsafe Building	2,614	2,204	230	4,588
Emergency Telephone System	2,074,917	1,134,636	1,059,513	2,150,040
Drug Free Community	294,969	204,651	222,634	276,986
Emergency Planning/Right To Know	146,181	50,163	53,123	143,221
Convention And Tourism	87,265	1,071,759	1,075,138	83,886
Highway	2,913,559	6,937,016	5,620,251	4,230,324
Parks And Recreation	381,549	1,402,117	1,387,534	396,132
Property Reassessment	1,840,769	318,393	566,089	1,593,073
Prosecutor Title IV-D #1	159,318	243,025	226,370	175,973
Extradition	97,228	147,751	61,015	183,964
Juvenile Probation Service	91,359	38,559	37,269	92,649
Adult Probation Services	72,222	643,958	535,852	180,328
Recorder's Records Perpetuation	490,344	189,308	139,152	540,500
User Fee	104,635	26,703	20,949	110,389
Family And Children	410,183	1,601,333	2,011,516	-
Health Maintenance	92,856	72,673	39,243	126,286
Pretrial Diversion	12,972	41,050	50,762	3,260
Guardian Ad Litem/Court	-	77,358	77,358	-
Plat Book	188,682	37,163	34,030	191,815
Misdemeanant	1	119,430	119,431	-
Supplemental Public Defender Services	84,128	98,363	172,798	9,693
Clerk Title IV-D #1	55,197	112,491	30,594	137,094
Jail Commissary	99,645	565,088	580,917	83,816
Surveyor's Corner Perpetuation	35,059	29,871	18,160	46,770
Jury Pay	132,161	48,254	2,578	177,837
Rainy Day	2,082,727	1,794,219	1,516,115	2,360,831
Sales Disclosure	143,102	32,799	70,810	105,091
Community Corrections	188,368	41,598	118,285	111,681
Levy Excess	-	112,550	-	112,550
Economic Development Commission	-	1,512,331	1,512,331	-
Election Bd/Voter Registration	531,694	327,222	608,570	250,346
County Property Sold	612,975	2,157,508	147,585	2,622,898
Hazardous Waste Disposal Tax	19,727	-	-	19,727
Abandoned Vehicles	5,463	11,383	20,520	(3,674)
Prenatal Substance Abuse Grant	(10,107)	46,819	46,891	(10,179)
MCH Grant	241,130	701,879	611,759	331,250
WIC Grant	(151,669)	978,880	990,798	(163,587)
Public Health Coordinator Grant	3,325	11,077	9,822	4,580
Highway Safety Grant	1,625	44,891	37,648	8,868
Center For Community Justice	-	700	700	-
Economic Development Promotion Grant	14,241	-	-	14,241
Edward Byrne Memorial Fund	5,585	44,725	48,464	1,846
Sexually Transmitted Disease Grant	(1,140)	40,410	40,858	(1,588)
Stop Grant-Victim Assistance	(7,718)	39,863	38,580	(6,435)
Fatal Alcohol Crash Grant	16,440	109,729	144,780	(18,611)
Dare Program Donations	469	-	469	-
Justice Assistance Grant	6,590	-	-	6,590
Economic Dev Commission-County	3,000	-	-	3,000
Park And Rec Nonreverting Operating	138,032	107,774	81,850	163,956
Special CAGIT	1,228,374	2,754	174,341	1,056,787

The notes to the financial statement(s) 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,
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Domestic Homeland Security	(4,000)	-	-	(4,000)
Park Donations	267,584	163,335	223,197	207,722
Donation Court House War Memorial	1,823	3,520	3,778	1,565
Sexually Transmitted Disease	(1,040)	15,529	18,257	(3,768)
In Tobacco Prevent And Cessation Gr	(37,231)	191,000	99,079	54,690
Infraction Deferral Program	34,805	346,438	341,863	39,380
Redevelopment Com	7,300	-	148	7,152
County Seizure Asset	150,570	934,933	642,743	442,760
Clean Water Indiana Grant	(14,136)	14,136	-	-
Public Safety Communications	525,362	1,823,949	1,488,373	860,938
Tax Billing System	14,231	-	-	14,231
Tax Management System	196,074	297,255	475,115	18,214
Aggressive Driving Grant	(20,966)	51,846	45,061	(14,181)
Pros Attny Special Project Fees	263,253	310,698	296,664	277,287
Brownfield Grant	14,258	198,150	212,408	-
Redaction	89,861	52,962	12,000	130,823
Court Improvement Grant	2,597	13,685	14,638	1,644
Emergency R.A.C.E.S. Grant	-	97,500	113,200	(15,700)
Public Safety Inter Comm Grant	-	8,507	8,507	-
Web Portal Grant	(200)	5,794	5,594	-
Assist 2010 Womans Diabetes	(12,846)	48,867	36,341	(320)
Childhood Lead Poison Prevention	(3,709)	40,809	42,614	(5,514)
County Redevelopment Authority TIF	-	1,512,331	1,512,331	-
GHS Breastfeeding Grant	-	4,001	3,997	4
Prisoner Re-Entry (Comm Corr)	(14,790)	57,427	135,391	(92,754)
CTP (Comm Corr)	45,789	238,803	52,459	232,133
IDOC Grant 2009-2010 (Comm Corr)	645,670	2,804,471	1,236,754	2,213,387
VOCA Recovery Stimulus Grant	(10,701)	46,367	43,019	(7,353)
STOP Recovery Stimulus Grant	(8,338)	48,522	47,976	(7,792)
H1N1 Stimulus Virus Grant	123,309	217,308	383,856	(43,239)
Weed & Vegetation Control	50	3,649	962	2,737
Law Enforcement Terrorism Prev Prog	(2,708)	6,136	3,428	-
Child & Parent Services Grant	2,000	15,000	15,000	2,000
Fish & Wildlife FNDA Grant	5,194	49,206	54,400	-
Northwest Gateway (TIF)	191,573	197,247	157,675	231,145
South Benton (TIF)	22,949	8,660	-	31,609
3 Million Federal Stimulus Grant	280,728	1,168,764	1,039,057	410,435
DUI Task Force Grant	8,581	33,017	28,976	12,622
Millersburg II (TIF)	164,714	164,083	228,119	100,678
Dist 2 Admin Grant	(2,000)	46,658	55,533	(10,875)
Medical Reserve Corp	-	4,993	4,993	-
Co General IV-D Incentive ARRA	-	213,378	8,562	204,816
Common Drug Free Nicotine	-	6,524	8,853	(2,329)
LARE Grant	-	26,273	26,273	-
Energy Efficiency & Conservation	-	629,800	-	629,800
Commissioner Certificate Redemption	-	604	-	604
Auditor Ineligible Ded	-	120,215	-	120,215
DLGF Homestead Database	-	113	113	-
State Homeland Sec Task Force Equip	49	-	49	-
Vaccines For Children	-	-	7,318	(7,318)
Debt Service	11,810,817	6,474,998	6,340,075	11,945,740
Cumulative Capital Development	1,312,500	1,231,682	1,051,415	1,492,767
Park Nonreverting Capital	158,811	102,671	48,297	213,185
Cumulative Bridge	1,438,644	923,288	634,228	1,727,704
Cumulative Drainage	850,753	520,850	576,702	794,901
County Economic Development Income Tax	5,835,680	6,256,459	5,960,808	6,131,331
General Drain Improvement	1,406	-	1,406	-
Major Bridge	6,025,905	2,037,197	4,904,229	3,158,873
Sawmill Refund	11,720	-	-	11,720
TIF Western Gateway	33,261	32,252	33,692	31,821
TIF Millersburg Forest Green	58,749	52,819	75,889	35,679
TIF Middlebury South Agriculture	51,630	25,630	-	77,260

The notes to the financial statement(s) 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,
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
TIF Middlebury South East	217,065	158,339	339,270	36,134
TIF Middlebury East	874,682	934,558	1,445,365	363,875
TIF North Baugo	12,886	38,036	39,615	11,307
TIF NE Corridor/CR 6 & 7	2,924,137	1,519,710	732,105	3,711,742
Community Service Block Grant	1,746	-	-	1,746
Criminal Justice Facilities	6,737,847	10,577,811	12,950,392	4,365,266
Home Consortium Grant	6,213	-	-	6,213
Criminal Justice Facility Construct	54,987	12	54,999	-
County Major Moves Construction	9,072,516	1,898,665	486,959	10,484,222
Johnson St Bridge	1,260,261	1,900,000	2,934,373	225,888
Six Span Bridge	9,382,619	-	5,826,371	3,556,248
Workmans Comp Insurance Trust	725,422	2,778	231,013	497,187
Group Insurance Trust	658,033	11,477,798	12,173,106	(37,275)
Property And Liability Ins Trust	335,645	841,852	947,162	230,335
Sheriff's Pension	341,916	469,598	373,959	437,555
County Police Retirement Plan	13,921,230	902,501	791,550	14,032,181
County Police Benefit Plan	100,659	15,778	18,912	97,525
Congressional School Principal	45,862	-	-	45,862
Congressional School Interest	86,182	-	1,834	84,348
Clerk's Trust	1,630,809	24,948,402	25,056,505	1,522,706
Surplus Tax Sale	3,245,452	759,644	3,056,475	948,621
Tax Sale Redemption	175,959	2,146,111	2,128,245	193,825
Surplus Tax	522,276	2,085,649	951,036	1,656,889
State Fines And Forfeitures	163,767	952,665	990,637	125,795
Sewage Collections	-	267,109	267,109	-
Sheriff	-	5,019,988	5,019,988	-
Infraction Judgements	104,222	816,237	821,676	98,783
Inheritance Tax	772,896	2,689,316	2,493,425	968,787
Probation Department Agency	45,448	685,040	681,610	48,878
Payroll	435,469	37,791,262	38,052,768	173,963
Sheriff's Inmate Trust	136,801	2,522,104	2,586,160	72,745
Special Death Benefit	1,265	13,265	13,310	1,220
CEDIT Agency	-	9,466,550	9,466,550	-
Wheel Tax	12,535	481,212	493,747	-
Sur Tax	240,617	3,753,291	3,993,908	-
Child Restraint Violations Fines	425	4,595	4,695	325
CVET Agency	-	1,328,499	1,328,499	-
Homestead Credit Rebate	19,746	175,016	194,762	-
Tax Distribution	12,041,241	5,590,940	12,040,741	5,591,440
Training And Ed-Coroner	2,107	18,531	17,948	2,690
Distributable Property Tax	(238,641)	197,702,814	197,464,173	-
Distributable - FIT	-	987,476	987,476	-
Distributable - License Excise	-	16,289,658	16,289,658	-
Local Option - PTRC	-	9,114,323	9,114,323	-
Riverboat Wager Tax Distribution	-	1,143,912	1,143,912	-
Local Option - Certified Shares	-	30,096,327	30,096,327	-
Education Plate Fees	(394)	5,682	5,288	-
Court Fees Agency	-	47,438	-	47,438
Peddlers License	100	-	-	100
County Employee Benefit	100,000	9,171,112	9,171,112	100,000
New Paris Conservancy District	-	391,712	391,712	-
Economic Improvement Goshen Dt	-	63,400	63,400	-
Elkhart County Regional Sewer Distr	676	50	-	726
Rush Memorial	644	201	-	845
Work Release Agency	-	1,979,868	1,979,868	-
Certificate Sale Surplus	-	210,942	101,733	109,209
Solid Waste - Landfill	10,576,464	7,465,857	2,911,416	15,130,905
Solid Waste-Closure Costs	4,765,738	83,283	-	4,849,021
S.W. Environmental Special Projects	115,974	566,203	927	681,250
Solid Waste - Capital Reserve	3,029,514	150,298	-	3,179,812
Stormwater Utility	1,964,179	2,497,391	1,970,282	2,491,288
Totals	<u>\$ 148,196,509</u>	<u>\$ 518,423,758</u>	<u>\$ 531,774,968</u>	<u>\$ 134,845,299</u>

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

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT(S)

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(s) present(s) 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 statements are 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 statements. 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(S)
(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).

Utility fees which are comprised mostly of charges for current services.

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 statements. 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.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

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

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(S)
(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 statements. 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 and replacement items purchased.

Note 6. Pension Plan(s)

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 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 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.

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. That report may be obtained by contacting:

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

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

Funding Policy and Annual Pension Cost

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

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.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, Elkhart County's Annual Report(s) can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	General	Counter Terrorism Response Grant	Welfare Debt Service	HEA 1001 Homestead Credit	Final HEA 1001	Local Road And Street	Accident Report
Cash and investments - beginning	\$ 12,599,656	\$ (1,620)	\$ 1,596,187	\$ 38,873	\$ -	\$ 1,076,311	\$ 3,632
Receipts:							
Taxes	31,353,920	-	-	-	-	-	-
Licenses and permits	210,941	-	-	-	-	-	-
Intergovernmental	3,619,258	3,978	-	-	-	1,232,312	-
Charges for services	719,274	-	-	-	-	-	-
Fines and forfeits	756,140	-	-	-	-	-	10,640
Utility fees	-	-	-	-	-	-	-
Other receipts	10,578,029	-	-	2,314,183	755,290	3,017	-
Total receipts	<u>47,237,562</u>	<u>3,978</u>	<u>-</u>	<u>2,314,183</u>	<u>755,290</u>	<u>1,235,329</u>	<u>10,640</u>
Disbursements:							
Personal services	31,724,384	-	-	-	-	-	-
Supplies	1,122,352	1,980	-	-	-	1,160,247	-
Other services and charges	7,827,991	-	-	-	-	17,770	7,808
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	388,995	378	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	11,937,972	-	1,596,187	2,329,402	755,290	28,860	-
Total disbursements	<u>53,001,694</u>	<u>2,358</u>	<u>1,596,187</u>	<u>2,329,402</u>	<u>755,290</u>	<u>1,206,877</u>	<u>7,808</u>
Excess (deficiency) of receipts over disbursements	<u>(5,764,132)</u>	<u>1,620</u>	<u>(1,596,187)</u>	<u>(15,219)</u>	<u>-</u>	<u>28,452</u>	<u>2,832</u>
Cash and investments - ending	<u>\$ 6,835,524</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,654</u>	<u>\$ -</u>	<u>\$ 1,104,763</u>	<u>\$ 6,464</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Firearms Training	Health	Law Enforcement Continuing Ed	Clerk's Records Perpetuation	Electronic Map Generation	Unsafe Building	Emergency Telephone System
Cash and investments - beginning	\$ 60,544	\$ 563,616	\$ 35,873	\$ 87,994	\$ 54,665	\$ 2,614	\$ 2,074,917
Receipts:							
Taxes	-	2,468,539	-	-	-	-	-
Licenses and permits	-	525,066	-	-	-	-	-
Intergovernmental	-	254,738	-	-	8,680	-	-
Charges for services	-	-	-	-	-	2,204	-
Fines and forfeits	43,080	-	18,002	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	6,858	963	64,420	22,884	-	1,134,636
Total receipts	43,080	3,255,201	18,965	64,420	31,564	2,204	1,134,636
Disbursements:							
Personal services	-	2,594,383	5,999	-	-	-	262,534
Supplies	37,219	71,576	-	39,049	472	-	-
Other services and charges	10,659	126,342	27,494	-	20,032	230	449,714
Debt service - principal and interest	-	-	-	-	-	-	145,013
Capital outlay	-	25,992	-	2,027	352	-	191,785
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	23,811	66,462	-	-	-	-	10,467
Total disbursements	71,689	2,884,755	33,493	41,076	20,856	230	1,059,513
Excess (deficiency) of receipts over disbursements	(28,609)	370,446	(14,528)	23,344	10,708	1,974	75,123
Cash and investments - ending	<u>\$ 31,935</u>	<u>\$ 934,062</u>	<u>\$ 21,345</u>	<u>\$ 111,338</u>	<u>\$ 65,373</u>	<u>\$ 4,588</u>	<u>\$ 2,150,040</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Drug Free Community	Emergency Planning/Right To Know	Convention And Tourism	Highway	Parks And Recreation	Property Reassessment	Prosecutor Title IV-D #1
Cash and investments - beginning	\$ 294,969	\$ 146,181	\$ 87,265	\$ 2,913,559	\$ 381,549	\$ 1,840,769	\$ 159,318
Receipts:							
Taxes	-	-	1,071,759	285,421	1,298,388	288,531	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	50,114	-	6,453,259	96,842	21,390	243,025
Charges for services	-	-	-	68,417	2,876	-	-
Fines and forfeits	204,651	-	-	-	-	4,113	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	49	-	129,919	4,011	4,359	-
Total receipts	<u>204,651</u>	<u>50,163</u>	<u>1,071,759</u>	<u>6,937,016</u>	<u>1,402,117</u>	<u>318,393</u>	<u>243,025</u>
Disbursements:							
Personal services	-	-	-	3,638,219	1,160,539	89,633	532
Supplies	-	2,799	-	884,044	90,130	6,985	-
Other services and charges	186,879	43,223	987,873	202,116	123,699	468,426	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	6,100	-	821,620	-	-	225,816
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	35,755	1,001	87,265	74,252	13,166	1,045	22
Total disbursements	<u>222,634</u>	<u>53,123</u>	<u>1,075,138</u>	<u>5,620,251</u>	<u>1,387,534</u>	<u>566,089</u>	<u>226,370</u>
Excess (deficiency) of receipts over disbursements	<u>(17,983)</u>	<u>(2,960)</u>	<u>(3,379)</u>	<u>1,316,765</u>	<u>14,583</u>	<u>(247,696)</u>	<u>16,655</u>
Cash and investments - ending	<u>\$ 276,986</u>	<u>\$ 143,221</u>	<u>\$ 83,886</u>	<u>\$ 4,230,324</u>	<u>\$ 396,132</u>	<u>\$ 1,593,073</u>	<u>\$ 175,973</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Extradition	Juvenile Probation Service	Adult Probation Services	Recorder's Records Perpetuation	User Fee	Family And Children	Health Maintenance
Cash and investments - beginning	\$ 97,228	\$ 91,359	\$ 72,222	\$ 490,344	\$ 104,635	\$ 410,183	\$ 92,856
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	72,673
Charges for services	-	4,087	120,679	-	-	-	-
Fines and forfeits	126,454	31,473	519,376	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	21,297	2,999	3,903	189,308	26,703	1,601,333	-
Total receipts	147,751	38,559	643,958	189,308	26,703	1,601,333	72,673
Disbursements:							
Personal services	-	1,837	419,261	125,804	-	-	7,534
Supplies	-	31,586	1,400	-	-	-	445
Other services and charges	57,733	2,849	98,828	-	-	17,485	29,396
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,854
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	3,282	997	16,363	13,348	20,949	1,994,031	14
Total disbursements	61,015	37,269	535,852	139,152	20,949	2,011,516	39,243
Excess (deficiency) of receipts over disbursements	86,736	1,290	108,106	50,156	5,754	(410,183)	33,430
Cash and investments - ending	\$ 183,964	\$ 92,649	\$ 180,328	\$ 540,500	\$ 110,389	\$ -	\$ 126,286

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Pretrial Diversion	Guardian Ad Litem/Court	Plat Book	Misdemeanant	Supplemental Public Defender Services	Clerk Title IV-D #1	Jail Commissary
Cash and investments - beginning	\$ 12,972	\$ -	\$ 188,682	\$ 1	\$ 84,128	\$ 55,197	\$ 99,645
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	77,358	-	-	-	112,491	-
Charges for services	-	-	37,163	-	-	-	565,088
Fines and forfeits	-	-	-	119,430	98,190	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	41,050	-	-	-	173	-	-
Total receipts	<u>41,050</u>	<u>77,358</u>	<u>37,163</u>	<u>119,430</u>	<u>98,363</u>	<u>112,491</u>	<u>565,088</u>
Disbursements:							
Personal services	-	77,358	19,599	-	172,798	-	-
Supplies	-	-	1,622	-	-	-	-
Other services and charges	-	-	12,009	119,431	-	-	580,917
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	800	-	-	30,594	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	50,762	-	-	-	-	-	-
Total disbursements	<u>50,762</u>	<u>77,358</u>	<u>34,030</u>	<u>119,431</u>	<u>172,798</u>	<u>30,594</u>	<u>580,917</u>
Excess (deficiency) of receipts over disbursements	<u>(9,712)</u>	<u>-</u>	<u>3,133</u>	<u>(1)</u>	<u>(74,435)</u>	<u>81,897</u>	<u>(15,829)</u>
Cash and investments - ending	<u>\$ 3,260</u>	<u>\$ -</u>	<u>\$ 191,815</u>	<u>\$ -</u>	<u>\$ 9,693</u>	<u>\$ 137,094</u>	<u>\$ 83,816</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Surveyor's Corner Perpetuation	Jury Pay	Rainy Day	Sales Disclosure	Community Corrections	Levy Excess	Economic Development Commission
Cash and investments - beginning	\$ 35,059	\$ 132,161	\$ 2,082,727	\$ 143,102	\$ 188,368	\$ -	\$ -
Receipts:							
Taxes	-	-	1,044,219	-	-	-	1,512,331
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	29,871	-	-	15,585	-	-	-
Fines and forfeits	-	48,254	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	750,000	17,214	41,598	112,550	-
Total receipts	<u>29,871</u>	<u>48,254</u>	<u>1,794,219</u>	<u>32,799</u>	<u>41,598</u>	<u>112,550</u>	<u>1,512,331</u>
Disbursements:							
Personal services	-	-	-	-	168	-	-
Supplies	13,755	-	-	-	1,827	-	-
Other services and charges	2,805	-	16,115	23,911	102,767	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	31,189	13,523	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,600	2,578	1,500,000	15,710	-	-	1,512,331
Total disbursements	<u>18,160</u>	<u>2,578</u>	<u>1,516,115</u>	<u>70,810</u>	<u>118,285</u>	<u>-</u>	<u>1,512,331</u>
Excess (deficiency) of receipts over disbursements	<u>11,711</u>	<u>45,676</u>	<u>278,104</u>	<u>(38,011)</u>	<u>(76,687)</u>	<u>112,550</u>	<u>-</u>
Cash and investments - ending	<u>\$ 46,770</u>	<u>\$ 177,837</u>	<u>\$ 2,360,831</u>	<u>\$ 105,091</u>	<u>\$ 111,681</u>	<u>\$ 112,550</u>	<u>\$ -</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Election Bd/Voter Registration	County Property Sold	Hazardous Waste Disposal Tax	Abandoned Vehicles	Prenatal Substance Abuse Grant	MCH Grant	WIC Grant
Cash and investments - beginning	\$ 531,694	\$ 612,975	\$ 19,727	\$ 5,463	\$ (10,107)	\$ 241,130	\$ (151,669)
Receipts:							
Taxes	304,560	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	22,577	-	-	-	46,819	192,165	974,830
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	85	2,157,508	-	11,383	-	509,714	4,050
Total receipts	<u>327,222</u>	<u>2,157,508</u>	<u>-</u>	<u>11,383</u>	<u>46,819</u>	<u>701,879</u>	<u>978,880</u>
Disbursements:							
Personal services	250,927	-	-	-	38,604	413,949	926,279
Supplies	136,513	-	-	-	5,759	31,787	28,898
Other services and charges	174,671	48,498	-	20,520	2,528	157,793	31,695
Debt service - principal and interest	-	99,087	-	-	-	-	-
Capital outlay	41,837	-	-	-	-	658	834
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	4,622	-	-	-	-	7,572	3,092
Total disbursements	<u>608,570</u>	<u>147,585</u>	<u>-</u>	<u>20,520</u>	<u>46,891</u>	<u>611,759</u>	<u>990,798</u>
Excess (deficiency) of receipts over disbursements	<u>(281,348)</u>	<u>2,009,923</u>	<u>-</u>	<u>(9,137)</u>	<u>(72)</u>	<u>90,120</u>	<u>(11,918)</u>
Cash and investments - ending	<u>\$ 250,346</u>	<u>\$ 2,622,898</u>	<u>\$ 19,727</u>	<u>\$ (3,674)</u>	<u>\$ (10,179)</u>	<u>\$ 331,250</u>	<u>\$ (163,587)</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Public Health Coordinator Grant	Highway Safety Grant	Center For Community Justice	Economic Development Promotion Grant	Edward Byrne Memorial Fund	Sexually Transmitted Disease Grant	Stop Grant-Victim Assistance
Cash and investments - beginning	\$ 3,325	\$ 1,625	\$ -	\$ 14,241	\$ 5,585	\$ (1,140)	\$ (7,718)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	11,077	44,891	700	-	44,725	40,410	39,863
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	11,077	44,891	700	-	44,725	40,410	39,863
Disbursements:							
Personal services	-	37,648	-	-	-	27,992	22,309
Supplies	3,407	-	-	-	1,231	5,963	274
Other services and charges	602	-	-	-	-	2,443	1,974
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	5,813	-	700	-	47,233	-	2,190
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	4,460	11,833
Total disbursements	9,822	37,648	700	-	48,464	40,858	38,580
Excess (deficiency) of receipts over disbursements	1,255	7,243	-	-	(3,739)	(448)	1,283
Cash and investments - ending	\$ 4,580	\$ 8,868	\$ -	\$ 14,241	\$ 1,846	\$ (1,588)	\$ (6,435)

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Fatal Alcohol Crash Grant	Dare Program Donations	Justice Assistance Grant	Economic Dev Commission-County	Park and Rec Nonreverting Operating	Special CAGIT	Domestic Homeland Security
Cash and investments - beginning	\$ 16,440	\$ 469	\$ 6,590	\$ 3,000	\$ 138,032	\$ 1,228,374	\$ (4,000)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	109,729	-	-	-	-	-	-
Charges for services	-	-	-	-	6,600	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	101,174	2,754	-
Total receipts	109,729	-	-	-	107,774	2,754	-
Disbursements:							
Personal services	134,528	-	-	-	-	-	-
Supplies	5,662	-	-	-	26,784	-	-
Other services and charges	4,590	-	-	-	15,883	-	-
Debt service - principal and interest	-	-	-	-	28,801	-	-
Capital outlay	-	-	-	-	10,382	174,341	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	469	-	-	-	-	-
Total disbursements	144,780	469	-	-	81,850	174,341	-
Excess (deficiency) of receipts over disbursements	(35,051)	(469)	-	-	25,924	(171,587)	-
Cash and investments - ending	\$ (18,611)	\$ -	\$ 6,590	\$ 3,000	\$ 163,956	\$ 1,056,787	\$ (4,000)

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Park Donations	Donation Court House War Memorial	Sexually Transmitted Disease	In Tobacco Prevent And Cessation Gr	Infraction Deferral Program	Redevelopment Com	County Seizure Asset
Cash and investments - beginning	\$ 267,584	\$ 1,823	\$ (1,040)	\$ (37,231)	\$ 34,805	\$ 7,300	\$ 150,570
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	106,326	-	15,169	190,000	-	-	-
Charges for services	-	-	-	-	-	-	77,589
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	57,009	3,520	360	1,000	346,438	-	857,344
Total receipts	163,335	3,520	15,529	191,000	346,438	-	934,933
Disbursements:							
Personal services	-	-	12,226	94,161	-	-	-
Supplies	-	-	3,451	1,581	-	148	-
Other services and charges	-	-	1,451	2,332	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	222,829	-	380	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	368	3,778	749	1,005	341,863	-	642,743
Total disbursements	223,197	3,778	18,257	99,079	341,863	148	642,743
Excess (deficiency) of receipts over disbursements	(59,862)	(258)	(2,728)	91,921	4,575	(148)	292,190
Cash and investments - ending	\$ 207,722	\$ 1,565	\$ (3,768)	\$ 54,690	\$ 39,380	\$ 7,152	\$ 442,760

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Clean Water Indiana Grant	Public Safety Communications	Tax Billing System	Tax Management System	Aggressive Driving Grant	Pros Attny Special Project Fees	Brownfield Grant
Cash and investments - beginning	\$ (14,136)	\$ 525,362	\$ 14,231	\$ 196,074	\$ (20,966)	\$ 263,253	\$ 14,258
Receipts:							
Taxes	-	1,676,888	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	14,136	145,961	-	-	51,846	1,000	198,150
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	1,100	-	297,255	-	309,698	-
Total receipts	14,136	1,823,949	-	297,255	51,846	310,698	198,150
Disbursements:							
Personal services	-	1,088,884	-	-	24,308	197,344	-
Supplies	-	10,503	-	-	2,508	21,244	-
Other services and charges	-	358,483	-	-	-	50,331	212,408
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	18,245	24,141	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	30,503	-	475,115	-	3,604	-
Total disbursements	-	1,488,373	-	475,115	45,061	296,664	212,408
Excess (deficiency) of receipts over disbursements	14,136	335,576	-	(177,860)	6,785	14,034	(14,258)
Cash and investments - ending	\$ -	\$ 860,938	\$ 14,231	\$ 18,214	\$ (14,181)	\$ 277,287	\$ -

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Redaction	Court Improvement Grant	Emergency R.A.C.E.S. Grant	Public Safety Inter Comm Grant	Web Portal Grant	Assist 2010 Womans Diabetes	Childhood Lead Poison Prevention
Cash and investments - beginning	\$ 89,861	\$ 2,597	\$ -	\$ -	\$ (200)	\$ (12,846)	\$ (3,709)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	12,447	97,500	8,507	3,326	48,867	40,809
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	52,962	1,238	-	-	2,468	-	-
Total receipts	52,962	13,685	97,500	8,507	5,794	48,867	40,809
Disbursements:							
Personal services	-	-	-	8,507	-	29,343	19,327
Supplies	-	-	-	-	-	2,818	11,729
Other services and charges	-	2,638	-	-	5,594	4,180	11,558
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	12,000	12,000	113,200	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	12,000	14,638	113,200	8,507	5,594	36,341	42,614
Excess (deficiency) of receipts over disbursements	40,962	(953)	(15,700)	-	200	12,526	(1,805)
Cash and investments - ending	\$ 130,823	\$ 1,644	\$ (15,700)	\$ -	\$ -	\$ (320)	\$ (5,514)

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	County Redevelopment Authority TIF	GHS Breastfeeding Grant	Prisoner Re-Entry (Comm Corr)	CTP (Comm Corr)	IDOC Grant 2009-2010 (Comm Corr)	VOCA Recovery Stimulus Grant	STOP Recovery Stimulus Grant
Cash and investments - beginning	\$ -	\$ -	\$ (14,790)	\$ 45,789	\$ 645,670	\$ (10,701)	\$ (8,338)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	4,001	57,427	233,325	1,069,031	46,367	48,522
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,512,331	-	-	5,478	1,735,440	-	-
Total receipts	<u>1,512,331</u>	<u>4,001</u>	<u>57,427</u>	<u>238,803</u>	<u>2,804,471</u>	<u>46,367</u>	<u>48,522</u>
Disbursements:							
Personal services	-	3,997	134,288	39,588	566,167	43,019	44,491
Supplies	-	-	224	6,556	20,886	-	753
Other services and charges	-	-	879	6,315	515,503	-	2,421
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	89,367	-	311
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,512,331	-	-	-	44,831	-	-
Total disbursements	<u>1,512,331</u>	<u>3,997</u>	<u>135,391</u>	<u>52,459</u>	<u>1,236,754</u>	<u>43,019</u>	<u>47,976</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>4</u>	<u>(77,964)</u>	<u>186,344</u>	<u>1,567,717</u>	<u>3,348</u>	<u>546</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ (92,754)</u>	<u>\$ 232,133</u>	<u>\$ 2,213,387</u>	<u>\$ (7,353)</u>	<u>\$ (7,792)</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	H1N1 Stimulus Virus Grant	Weed & Vegetation Control	Law Enforcement Terrorism Prev Prog	Child & Parent Services Grant	Fish & Wildlife FNDA Grant	Northwest Gateway (TIF)	South Benton (TIF)
Cash and investments - beginning	\$ 123,309	\$ 50	\$ (2,708)	\$ 2,000	\$ 5,194	\$ 191,573	\$ 22,949
Receipts:							
Taxes	-	-	-	-	-	197,247	8,660
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	217,308	-	6,136	15,000	49,206	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	3,649	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	217,308	3,649	6,136	15,000	49,206	197,247	8,660
Disbursements:							
Personal services	35,503	-	-	-	-	-	-
Supplies	50,285	-	-	-	-	-	-
Other services and charges	127,436	962	-	-	54,400	157,675	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	170,632	-	3,428	15,000	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	383,856	962	3,428	15,000	54,400	157,675	-
Excess (deficiency) of receipts over disbursements	(166,548)	2,687	2,708	-	(5,194)	39,572	8,660
Cash and investments - ending	\$ (43,239)	\$ 2,737	\$ -	\$ 2,000	\$ -	\$ 231,145	\$ 31,609

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	3 Million Federal Stimulus Grant	DUI Task Force Grant	Millersburg II (TIF)	Dist 2 Admin Grant	Medical Reserve Corp	Co General IV-D Incentive ARRA	Common Drug Free Nicotine
Cash and investments - beginning	\$ 280,728	\$ 8,581	\$ 164,714	\$ (2,000)	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	164,083	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,088,774	33,017	-	46,658	4,993	185,626	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	79,990	-	-	-	-	27,752	6,524
Total receipts	<u>1,168,764</u>	<u>33,017</u>	<u>164,083</u>	<u>46,658</u>	<u>4,993</u>	<u>213,378</u>	<u>6,524</u>
Disbursements:							
Personal services	70,300	6,654	-	-	-	418	8,115
Supplies	6,190	-	-	-	4,143	-	738
Other services and charges	962,567	-	228,119	50,713	850	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	22,322	-	4,820	-	144	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	8,000	-
Total disbursements	<u>1,039,057</u>	<u>28,976</u>	<u>228,119</u>	<u>55,533</u>	<u>4,993</u>	<u>8,562</u>	<u>8,853</u>
Excess (deficiency) of receipts over disbursements	<u>129,707</u>	<u>4,041</u>	<u>(64,036)</u>	<u>(8,875)</u>	<u>-</u>	<u>204,816</u>	<u>(2,329)</u>
Cash and investments - ending	<u>\$ 410,435</u>	<u>\$ 12,622</u>	<u>\$ 100,678</u>	<u>\$ (10,875)</u>	<u>\$ -</u>	<u>\$ 204,816</u>	<u>\$ (2,329)</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	LARE Grant	Energy Efficiency & Conservation	Commissioner Certificate Redemption	Auditor Ineligible Ded	DLGF Homestead Database	State Homeland Sec Task Force Equip	Vaccines For Children
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49	\$ -
Receipts:							
Taxes	-	-	-	120,215	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	629,800	-	-	-	-	-
Charges for services	26,273	-	-	-	-	-	-
Fines and forfeits	-	-	604	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	113	-	-
Total receipts	26,273	629,800	604	120,215	113	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	4,186
Other services and charges	26,273	-	-	-	-	49	208
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	2,924
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	113	-	-
Total disbursements	26,273	-	-	-	113	49	7,318
Excess (deficiency) of receipts over disbursements	-	629,800	604	120,215	-	(49)	(7,318)
Cash and investments - ending	\$ -	\$ 629,800	\$ 604	\$ 120,215	\$ -	\$ -	\$ (7,318)

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Debt Service	Cumulative Capital Development	Park Nonreverting Capital	Cumulative Bridge	Cumulative Drainage	County Economic Development Income Tax	General Drain Improvement
Cash and investments - beginning	\$ 11,810,817	\$ 1,312,500	\$ 158,811	\$ 1,438,644	\$ 850,753	\$ 5,835,680	\$ 1,406
Receipts:							
Taxes	-	1,114,049	-	809,489	425,773	4,079,555	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	82,586	50,000	107,459	45,925	632,979	-
Charges for services	-	11,448	52,203	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	6,474,998	23,599	468	6,340	49,152	1,543,925	-
Total receipts	6,474,998	1,231,682	102,671	923,288	520,850	6,256,459	-
Disbursements:							
Personal services	-	-	-	234,338	-	-	-
Supplies	-	-	-	33,849	-	-	-
Other services and charges	4,500	156,303	50	13,573	-	-	1,406
Debt service - principal and interest	6,335,325	561,179	-	-	-	-	-
Capital outlay	-	333,933	48,247	351,691	576,702	3,698,477	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	250	-	-	777	-	2,262,331	-
Total disbursements	6,340,075	1,051,415	48,297	634,228	576,702	5,960,808	1,406
Excess (deficiency) of receipts over disbursements	134,923	180,267	54,374	289,060	(55,852)	295,651	(1,406)
Cash and investments - ending	\$ 11,945,740	\$ 1,492,767	\$ 213,185	\$ 1,727,704	\$ 794,901	\$ 6,131,331	\$ -

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Major Bridge	Sawmill Refund	TIF Western Gateway	TIF Millersburg Forest Green	TIF Middlebury South Agriculture	TIF Middlebury South East	TIF Middlebury East
Cash and investments - beginning	\$ 6,025,905	\$ 11,720	\$ 33,261	\$ 58,749	\$ 51,630	\$ 217,065	\$ 874,682
Receipts:							
Taxes	1,859,419	-	32,252	52,819	25,630	158,339	934,558
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	137,843	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	39,935	-	-	-	-	-	-
Total receipts	<u>2,037,197</u>	<u>-</u>	<u>32,252</u>	<u>52,819</u>	<u>25,630</u>	<u>158,339</u>	<u>934,558</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	33,692	75,889	-	339,270	1,445,365
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,210,911	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	3,693,318	-	-	-	-	-	-
Total disbursements	<u>4,904,229</u>	<u>-</u>	<u>33,692</u>	<u>75,889</u>	<u>-</u>	<u>339,270</u>	<u>1,445,365</u>
Excess (deficiency) of receipts over disbursements	<u>(2,867,032)</u>	<u>-</u>	<u>(1,440)</u>	<u>(23,070)</u>	<u>25,630</u>	<u>(180,931)</u>	<u>(510,807)</u>
Cash and investments - ending	<u>\$ 3,158,873</u>	<u>\$ 11,720</u>	<u>\$ 31,821</u>	<u>\$ 35,679</u>	<u>\$ 77,260</u>	<u>\$ 36,134</u>	<u>\$ 363,875</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	TIF North Baugo	TIF NE Corridor/ CR 6 & 7	Community Service Block Grant	Criminal Justice Facilities	Home Consortium Grant	Criminal Justice Facility Construct	County Major Moves Construction
Cash and investments - beginning	\$ 12,886	\$ 2,924,137	\$ 1,746	\$ 6,737,847	\$ 6,213	\$ 54,987	\$ 9,072,516
Receipts:							
Taxes	38,036	-	-	9,343,336	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	1,206,150	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	1,519,710	-	28,325	-	12	1,898,665
Total receipts	<u>38,036</u>	<u>1,519,710</u>	<u>-</u>	<u>10,577,811</u>	<u>-</u>	<u>12</u>	<u>1,898,665</u>
Disbursements:							
Personal services	-	-	-	1,692	-	-	-
Supplies	-	-	-	255,102	-	-	-
Other services and charges	39,615	50,000	-	4,741,733	-	125	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	682,105	-	1,592,733	-	-	486,959
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	6,359,132	-	54,874	-
Total disbursements	<u>39,615</u>	<u>732,105</u>	<u>-</u>	<u>12,950,392</u>	<u>-</u>	<u>54,999</u>	<u>486,959</u>
Excess (deficiency) of receipts over disbursements	<u>(1,579)</u>	<u>787,605</u>	<u>-</u>	<u>(2,372,581)</u>	<u>-</u>	<u>(54,987)</u>	<u>1,411,706</u>
Cash and investments - ending	<u>\$ 11,307</u>	<u>\$ 3,711,742</u>	<u>\$ 1,746</u>	<u>\$ 4,365,266</u>	<u>\$ 6,213</u>	<u>\$ -</u>	<u>\$ 10,484,222</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Johnson St Bridge	Six Span Bridge	Workmans Comp Insurance Trust	Group Insurance Trust	Property And Liability Ins Trust	Sheriff's Pension	County Police Retirement Plan
Cash and investments - beginning	\$ 1,260,261	\$ 9,382,619	\$ 725,422	\$ 658,033	\$ 335,645	\$ 341,916	\$ 13,921,230
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,900,000	-	2,778	11,477,798	841,852	469,598	902,501
Total receipts	<u>1,900,000</u>	<u>-</u>	<u>2,778</u>	<u>11,477,798</u>	<u>841,852</u>	<u>469,598</u>	<u>902,501</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,934,373	5,826,371	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	231,013	12,173,106	947,162	373,959	791,550
Total disbursements	<u>2,934,373</u>	<u>5,826,371</u>	<u>231,013</u>	<u>12,173,106</u>	<u>947,162</u>	<u>373,959</u>	<u>791,550</u>
Excess (deficiency) of receipts over disbursements	<u>(1,034,373)</u>	<u>(5,826,371)</u>	<u>(228,235)</u>	<u>(695,308)</u>	<u>(105,310)</u>	<u>95,639</u>	<u>110,951</u>
Cash and investments - ending	<u>\$ 225,888</u>	<u>\$ 3,556,248</u>	<u>\$ 497,187</u>	<u>\$ (37,275)</u>	<u>\$ 230,335</u>	<u>\$ 437,555</u>	<u>\$ 14,032,181</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	County Police Benefit Plan	Congressional School Principal	Congressional School Interest	Clerk's Trust	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax
Cash and investments - beginning	\$ 100,659	\$ 45,862	\$ 86,182	\$ 1,630,809	\$ 3,245,452	\$ 175,959	\$ 522,276
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	15,778	-	-	24,948,402	759,644	2,146,111	2,085,649
Total receipts	15,778	-	-	24,948,402	759,644	2,146,111	2,085,649
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	18,912	-	1,834	25,056,505	3,056,475	2,128,245	951,036
Total disbursements	18,912	-	1,834	25,056,505	3,056,475	2,128,245	951,036
Excess (deficiency) of receipts over disbursements	(3,134)	-	(1,834)	(108,103)	(2,296,831)	17,866	1,134,613
Cash and investments - ending	\$ 97,525	\$ 45,862	\$ 84,348	\$ 1,522,706	\$ 948,621	\$ 193,825	\$ 1,656,889

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	State Fines And Forfeitures	Sewage Collections	Sheriff	Infraction Judgements	Inheritance Tax	Probation Department Agency	Payroll
Cash and investments - beginning	\$ 163,767	\$ -	\$ -	\$ 104,222	\$ 772,896	\$ 45,448	\$ 435,469
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	952,665	267,109	5,019,988	816,237	2,689,316	685,040	37,791,262
Total receipts	952,665	267,109	5,019,988	816,237	2,689,316	685,040	37,791,262
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	990,637	267,109	5,019,988	821,676	2,493,425	681,610	38,052,768
Total disbursements	990,637	267,109	5,019,988	821,676	2,493,425	681,610	38,052,768
Excess (deficiency) of receipts over disbursements	(37,972)	-	-	(5,439)	195,891	3,430	(261,506)
Cash and investments - ending	\$ 125,795	\$ -	\$ -	\$ 98,783	\$ 968,787	\$ 48,878	\$ 173,963

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff's Inmate Trust	Special Death Benefit	CEDIT Agency	Wheel Tax	Sur Tax	Child Restraint Violations Fines	CVET Agency
Cash and investments - beginning	\$ 136,801	\$ 1,265	\$ -	\$ 12,535	\$ 240,617	\$ 425	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	2,522,104	13,265	9,466,550	481,212	3,753,291	4,595	1,328,499
Total receipts	2,522,104	13,265	9,466,550	481,212	3,753,291	4,595	1,328,499
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,586,160	13,310	9,466,550	493,747	3,993,908	4,695	1,328,499
Total disbursements	2,586,160	13,310	9,466,550	493,747	3,993,908	4,695	1,328,499
Excess (deficiency) of receipts over disbursements	(64,056)	(45)	-	(12,535)	(240,617)	(100)	-
Cash and investments - ending	\$ 72,745	\$ 1,220	\$ -	\$ -	\$ -	\$ 325	\$ -

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Homestead Credit Rebate	Tax Distribution	Training And Ed-Coroner	Distributable Property Tax	Distributable- FIT	Distributable- License Excise	Local Option- PTRC
Cash and investments - beginning	\$ 19,746	\$ 12,041,241	\$ 2,107	\$ (238,641)	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	175,016	5,590,940	18,531	197,702,814	987,476	16,289,658	9,114,323
Total receipts	<u>175,016</u>	<u>5,590,940</u>	<u>18,531</u>	<u>197,702,814</u>	<u>987,476</u>	<u>16,289,658</u>	<u>9,114,323</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	194,762	12,040,741	17,948	197,464,173	987,476	16,289,658	9,114,323
Total disbursements	<u>194,762</u>	<u>12,040,741</u>	<u>17,948</u>	<u>197,464,173</u>	<u>987,476</u>	<u>16,289,658</u>	<u>9,114,323</u>
Excess (deficiency) of receipts over disbursements	<u>(19,746)</u>	<u>(6,449,801)</u>	<u>583</u>	<u>238,641</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 5,591,440</u>	<u>\$ 2,690</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, 2010
 (Continued)

	Riverboat Wager Tax Distribution	Local Option- Certified Shares	Education Plate Fees	Court Fees Agency	Peddlers License	County Employee Benefit
Cash and investments - beginning	\$ -	\$ -	\$ (394)	\$ -	\$ 100	\$ 100,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	<u>1,143,912</u>	<u>30,096,327</u>	<u>5,682</u>	<u>47,438</u>	<u>-</u>	<u>9,171,112</u>
Total receipts	<u>1,143,912</u>	<u>30,096,327</u>	<u>5,682</u>	<u>47,438</u>	<u>-</u>	<u>9,171,112</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	<u>1,143,912</u>	<u>30,096,327</u>	<u>5,288</u>	<u>-</u>	<u>-</u>	<u>9,171,112</u>
Total disbursements	<u>1,143,912</u>	<u>30,096,327</u>	<u>5,288</u>	<u>-</u>	<u>-</u>	<u>9,171,112</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>394</u>	<u>47,438</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,438</u>	<u>\$ 100</u>	<u>\$ 100,000</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	New Paris Conservancy District	Economic Improvement Goshen Dt	Elkhart County Regional Sewer Distr	Rush Memorial	Work Release Agency	Certificate Sale Surplus
Cash and investments - beginning	\$ -	\$ -	\$ 676	\$ 644	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	<u>391,712</u>	<u>63,400</u>	<u>50</u>	<u>201</u>	<u>1,979,868</u>	<u>210,942</u>
Total receipts	<u>391,712</u>	<u>63,400</u>	<u>50</u>	<u>201</u>	<u>1,979,868</u>	<u>210,942</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	<u>391,712</u>	<u>63,400</u>	<u>-</u>	<u>-</u>	<u>1,979,868</u>	<u>101,733</u>
Total disbursements	<u>391,712</u>	<u>63,400</u>	<u>-</u>	<u>-</u>	<u>1,979,868</u>	<u>101,733</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>50</u>	<u>201</u>	<u>-</u>	<u>109,209</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 726</u>	<u>\$ 845</u>	<u>\$ -</u>	<u>\$ 109,209</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Solid Waste- Landfill	Solid Waste-Closure Costs	S.W. Environmental Special Projects	Solid Waste Capital Reserve	Stormwater Utility	Totals
Cash and investments - beginning	\$ 10,576,464	\$ 4,765,738	\$ 115,974	\$ 3,029,514	\$ 1,964,179	\$ 148,196,509
Receipts:						
Taxes	-	-	-	-	-	60,668,016
Licenses and permits	-	-	-	-	-	736,007
Intergovernmental	-	-	-	-	-	19,499,931
Charges for services	-	-	-	-	-	2,945,507
Fines and forfeits	-	-	-	-	-	1,984,056
Utility fees	3,304,512	-	-	-	-	3,304,512
Other receipts	4,161,345	83,283	566,203	150,298	2,497,391	429,285,729
Total receipts	7,465,857	83,283	566,203	150,298	2,497,391	518,423,758
Disbursements:						
Personal services	-	-	-	-	-	44,815,488
Supplies	-	-	-	-	-	4,150,660
Other services and charges	-	-	-	-	-	21,710,565
Debt service - principal and interest	-	-	-	-	-	7,169,405
Capital outlay	772,938	-	927	-	-	21,253,123
Utility operating expenses	1,094,638	-	-	-	222,548	1,317,186
Other disbursements	1,043,840	-	-	-	1,747,734	431,358,541
Total disbursements	2,911,416	-	927	-	1,970,282	531,774,968
Excess (deficiency) of receipts over disbursements	4,554,441	83,283	565,276	150,298	527,109	(13,351,210)
Cash and investments - ending	\$ 15,130,905	\$ 4,849,021	\$ 681,250	\$ 3,179,812	\$ 2,491,288	\$ 134,845,299

ELKHART COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2010

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

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

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 889,041
Infrastructure	439,994,638
Buildings	149,514,516
Improvements other than buildings	4,585,227
Machinery and equipment	21,634,033
Construction in progress	<u>28,434,257</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 645,051,712</u>
Business-type activities:	
Landfill:	
Capital assets, not being depreciated:	
Land	\$ 1,134,214
Buildings	2,040,739
Improvements other than buildings	84,396
Machinery and equipment	<u>5,023,118</u>
Total business-type activities, capital assets not being depreciated	<u>\$ 8,282,467</u>

ELKHART COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2010

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

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Revenue bonds:		
Refunded Series 2004	\$ 17,855,000	\$ 2,283,569
Series 2007	29,515,000	1,359,376
Capital leases:		
Series 2005 Correctional Complex #1	9,415,000	443,660
Series 2006 Correctional Complex #2	9,900,000	397,145
Series 2007 Correctional Complex #3	3,790,000	1,851,313
911 Center Telephone System	12,035	12,084
Notes and loans payable:		
Hudson Clinic Loan	190,769	52,455
Guaranteed Energy Saving Contract	<u>489,707</u>	<u>508,723</u>
Total governmental activities debt	<u>\$ 71,167,511</u>	<u>\$ 6,908,325</u>

ELKHART COUNTY
OTHER REPORT(S)

The annual report presented herein was prepared in addition to other official report(s) prepared for the individual County office(s) listed below:

County Auditor

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF ELKHART COUNTY, INDIANA

Compliance

We have audited the compliance of Elkhart County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2010. 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, 2010.

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
APPLICABLE TO 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, County Council, 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

July 5, 2011

ELKHART COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WIC 119-2 FY 09 WIC 119-2 FY 10	\$ 759,330 31,230
Total for federal grantor agency			<u>790,560</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 (Recovery Act Funded)	14.907	INLB 0407-08	<u>1,039,057</u>
<u>U.S. DEPARTMENT OF THE INTERIOR</u>			
Direct Grant Fish and Wildlife Management Assistance	15.608	2009-0059-020	<u>54,400</u>
Pass-Through Indiana Department of Natural Resources Outdoor Recreation - Acquisition, Development, and Planning	15.916		<u>50,000</u>
Total for federal grantor agency			<u>104,400</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant JAG Program Cluster Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-SB-B9-1430	<u>48,464</u>
Pass-Through Indiana Department of Corrections Prisoner Reentry Initiative Demonstration (Offender Reentry)	16.202	2007-RE-CX-0018	<u>146,822</u>
Pass-Through Indiana Criminal Justice Institute Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	08JF008	<u>700</u>
Crime Victim Assistance	16.575	10VAPR131	<u>274,526</u>
Violence Against Women Formula Grants ARRA - Violence Against Women Formula Grants	16.588 16.588	10STPR014 09STR09	26,747 <u>47,976</u>
Total for program			<u>74,723</u>
ARRA - Recovery Act - State Victim Assistance Formula Grant Program	16.801	209-SG-B9-0094	<u>43,019</u>
Total for federal grantor agency			<u>588,254</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety Alcohol Impaired Driving Countermeasures Incentive Grants I Safety Belt Performance Grants	20.600 20.601 20.609	PT-10-04-04-16	37,648 144,780 <u>74,036</u>
Total for cluster			<u>256,464</u>
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		<u>39,960</u>
Total for federal grantor agency			<u>296,424</u>
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>			
Direct Grant Brownfields Assessment and Cleanup Cooperative Agreements	66.818	BF-00E93401	<u>212,408</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Direct Grant Health Program for Toxic Substances and Disease Registry	93.161	E11/TS 000088-01	<u>5,594</u>
Pass-Through Indiana Department of Health Immunization Cluster Immunization Grants	93.268	IP 119-7	<u>7,318</u>
Pass-Through Real Services CSBG Cluster ARRA - Community Services Block Grant	93.710	REAL/CSBG 98/11-E-1	<u>8,507</u>

The accompanying note(s) 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, 2010
(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 (continued)</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069	BPRS 119-19 H1N1 119-67	9,822 <u>383,856</u>
Total for program			<u>393,678</u>
Advancing System Improvements to Support Targets for Healthy People 2010	93.088	ASIST 119-22	<u>36,341</u>
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	<u>42,615</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		713,072
ARRA - Child Support Enforcement	93.563		<u>221,817</u>
Total for program			<u>934,889</u>
Pass-Through Indiana Supreme Court State Court Improvement Program	93.586	CIP 09-10	<u>14,637</u>
ARRA - Adoption Assistance	93.659		<u>15,000</u>
Pass-Through Indiana Department of Health National Bioterrorism Hospital Preparedness Program	93.889	BHP 119-3	<u>4,993</u>
HIV Prevention Activities - Health Department Based	93.940	AIDS 119-6	<u>35,985</u>
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		<u>17,071</u>
Maternal and Child Health Services Block Grant to the States	93.994	MCH 119-1 FY 10 MCH 119-1 FY 11	39,449 <u>140,790</u>
Total for program			<u>180,239</u>
Total for federal grantor agency			<u>1,696,867</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042		<u>53,612</u>
Homeland Security Grant Program	97.067		<u>172,161</u>
Total for federal grantor agency			<u>225,773</u>
Total federal awards expended			<u>\$ 4,953,743</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

ELKHART COUNTY
NOTE(S) 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 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.

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, 2010:

<u>Program Title</u>		
Highway Safety Cluster	\$	40,567

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 statements 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
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children Lead Hazard Control Cluster
93.069	Public Health Emergency Preparedness
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? 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 July 5, 2011, with Pauline E. Graff, Auditor; Terry Rodino, President of the Board of County Commissioners; and John K. Letherman, President of the County Council.