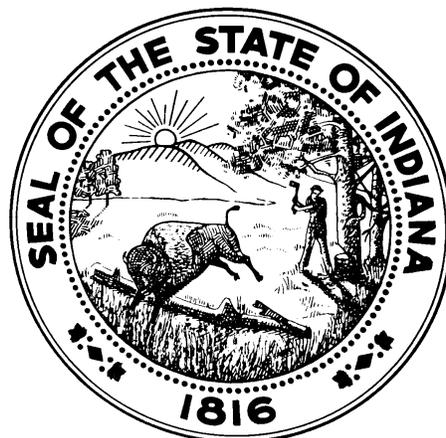


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

ANNUAL FINANCIAL REPORT

2008

ELKHART COUNTY, INDIANA



FILED

09/04/2009

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	David L. Hess	01-01-04 to 12-31-10
Treasurer	Larry R. Ernest	01-01-05 to 12-31-12
Clerk	Stephanie Burgess	01-01-07 to 12-31-10
Sheriff	Michael K. Books	01-01-07 to 12-31-10
Recorder	Christopher J. Anderson	01-01-04 to 12-31-10
President of the Board of County Commissioners	Terry Rodino	01-01-08 to 12-31-09
President of the County Council	John K. Letherman	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF ELKHART COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Elkhart County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

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

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

In our opinion, except that the omission of the component unit of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2008, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated August 3, 2009, 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 audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

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

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

The County has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

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

STATE BOARD OF ACCOUNTS

August 3, 2009



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

TO: THE OFFICIALS OF ELKHART COUNTY, INDIANA

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Elkhart County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 3, 2009. The opinions to the financial statements were qualified due to the omission of the component unit of Elkhart County which results in an incomplete presentation of the basic financial statements. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

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

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

Compliance and Other Matters

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

We noted certain matters that we reported to management in a separate letter dated August 3, 2009.

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

STATE BOARD OF ACCOUNTS

August 3, 2009

ELKHART COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2008

Functions/Programs	Program Receipts				Net (Disbursement) Receipt and Changes in Net Assets		
	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Totals
Primary government:							
Governmental activities:							
General government	\$ 53,357,375	\$ 1,454,845	\$ 300,776	\$ -	\$ (51,601,754)	\$ -	\$ (51,601,754)
Public safety	25,672,801	4,117,177	189,652	-	(21,365,972)	-	(21,365,972)
Highways and streets	13,307,684	40,546	4,371,896	1,310,023	(7,585,219)	-	(7,585,219)
Sanitation	154,329	-	-	-	(154,329)	-	(154,329)
Health and welfare	24,055,640	982,140	5,739,464	-	(17,334,036)	-	(17,334,036)
Economic development	4,119,681	-	-	-	(4,119,681)	-	(4,119,681)
Culture and recreation	3,519,745	123,086	-	154,329	(3,242,330)	-	(3,242,330)
Principal and interest on indebtedness	6,187,045	-	-	-	(6,187,045)	-	(6,187,045)
Total governmental activities	<u>130,374,300</u>	<u>6,717,794</u>	<u>10,601,788</u>	<u>1,464,352</u>	<u>(111,590,366)</u>	<u>-</u>	<u>(111,590,366)</u>
Business-type activities:							
Landfill	3,476,723	3,865,720	-	-	-	388,997	388,997
Storm Water	333,083	49,404	-	-	-	(283,679)	(283,679)
Total business-type activities	<u>3,809,806</u>	<u>3,915,124</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>105,318</u>	<u>105,318</u>
Total primary government	<u>\$ 134,184,106</u>	<u>\$ 10,632,918</u>	<u>\$ 10,601,788</u>	<u>\$ 1,464,352</u>	<u>(111,590,366)</u>	<u>105,318</u>	<u>(111,485,048)</u>

General receipts:					
Property taxes		23,376,767	-	23,376,767	
Income taxes		24,252,814	-	24,252,814	
Intergovernmental		11,102,685	-	11,102,685	
Other local sources		23,879,073	251,340	24,130,413	
Grants and contributions not restricted to specific programs		3,236,797	-	3,236,797	
Investment earnings		6,253,134	466,389	6,719,523	
Short-term interfund loan		9,000,000	(9,000,000)	-	
Total general receipts and short-term interfund loan		<u>101,101,270</u>	<u>(8,282,271)</u>	<u>92,818,999</u>	
Change in net assets			(10,489,096)	(8,176,953)	(18,666,049)
Net assets - beginning			<u>113,273,406</u>	<u>24,061,114</u>	<u>137,334,520</u>
Net assets - ending			<u>\$ 102,784,310</u>	<u>\$ 15,884,161</u>	<u>\$ 118,668,471</u>

Assets

Cash and investments	\$ 42,776,615	\$ 8,306,611	\$ 51,083,226
Restricted assets:			
Cash and investments	<u>60,007,695</u>	<u>7,577,550</u>	<u>67,585,245</u>
Total assets	<u>\$ 102,784,310</u>	<u>\$ 15,884,161</u>	<u>\$ 118,668,471</u>

Net Assets

Restricted for:			
Public safety	\$ 1,866,204	\$ -	\$ 1,866,204
Highways and streets	4,012,739	-	4,012,739
Health and welfare	864,779	-	864,779
Debt service	5,609,515	-	5,609,515
Capital outlay	47,654,458	2,892,006	50,546,464
Landfill closure and postclosure	-	4,685,544	4,685,544
Unrestricted	<u>42,776,615</u>	<u>8,306,611</u>	<u>51,083,226</u>
Total net assets	<u>\$ 102,784,310</u>	<u>\$ 15,884,161</u>	<u>\$ 118,668,471</u>

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

ELKHART COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2008

	General	County Family and Children	County Major Moves Construction	County Economic Development Income Tax (CEDIT)	Criminal Justice Facilities Construction	Other Governmental Funds	Totals
Receipts:							
Taxes	\$ 24,421,247	\$ 5,961,068	\$ -	\$ 4,342,846	\$ 9,065,914	\$ 9,995,276	\$ 53,786,351
Licenses and permits	293,423	-	-	-	-	982,140	1,275,563
Intergovernmental	4,048,756	3,522,802	-	23,839	-	18,760,331	26,355,728
Charges for services	1,447,962	-	-	-	-	2,456,101	3,904,063
Fines and forfeits	1,167,077	-	-	-	-	1,104,338	2,271,415
Other	4,150,723	462,969	1,246,306	179,890	246,485	1,421,141	7,707,514
Total receipts	35,529,188	9,946,839	1,246,306	4,546,575	9,312,399	34,719,327	95,300,634
Disbursements:							
General government	36,083,267	-	-	-	-	2,953,635	39,036,902
Public safety	14,090,375	-	-	-	3,291,281	6,568,600	23,950,256
Highways and streets	-	-	-	-	-	9,279,558	9,279,558
Health and welfare	-	18,725,977	-	-	-	5,145,635	23,871,612
Economic development	-	-	-	3,768,076	-	351,605	4,119,681
Culture and recreation	-	-	-	-	-	3,422,032	3,422,032
Debt service:							
Principal	2,245	-	-	-	-	2,985,000	2,987,245
Interest	-	-	-	-	-	3,199,800	3,199,800
Capital outlay:							
General government	107,354	-	-	-	-	1,295,265	1,402,619
Public safety	219,731	-	-	-	202,704	1,300,110	1,722,545
Highways and streets	-	-	-	-	-	4,028,126	4,028,126
Sanitation	-	-	-	-	-	154,329	154,329
Health and welfare	-	-	-	-	-	184,028	184,028
Culture and recreation	-	-	-	-	-	97,713	97,713
Total disbursements	50,502,972	18,725,977	-	3,768,076	3,493,985	40,965,436	117,456,446
Excess (deficiency) of receipts over disbursements	(14,973,784)	(8,779,138)	1,246,306	778,499	5,818,414	(6,246,109)	(22,155,812)
Other financing sources (uses):							
Interfund loan received	-	-	-	-	-	9,200,000	9,200,000
Interfund loan paid	-	-	(9,200,000)	-	-	-	(9,200,000)
Short-term interfund loan received	9,000,000	-	-	-	-	-	9,000,000
Transfers in	15,000	3,100,000	-	793,519	-	1,466,000	5,374,519
Transfers out	(16,000)	-	-	-	-	(5,358,519)	(5,374,519)
Other receipts	2,421,414	-	-	-	-	706,730	3,128,144
Total other financing sources (uses)	11,420,414	3,100,000	(9,200,000)	793,519	-	6,014,211	12,128,144

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

ELKHART COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2008
(Continued)

	General	County Family and Children	County Major Moves Construction	County Economic Development Income Tax (CEDIT)	Criminal Justice Facilities Construction	Other Governmental Funds	Totals
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,553,370)	(5,679,138)	(7,953,694)	1,572,018	5,818,414	(231,898)	(10,027,668)
Cash and investment fund balance - beginning	15,989,040	6,148,870	25,428,394	9,664,068	10,994,021	41,858,427	110,082,820
Cash and investment fund balance - ending	<u>\$ 12,435,670</u>	<u>\$ 469,732</u>	<u>\$ 17,474,700</u>	<u>\$ 11,236,086</u>	<u>\$ 16,812,435</u>	<u>\$ 41,626,529</u>	100,055,152
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because: Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.							<u>2,729,158</u>
Net assets of governmental activities							<u>\$ 102,784,310</u>
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ 12,435,670	\$ -	\$ 17,474,700	\$ -	\$ -	\$ 10,137,087	\$ 40,047,457
Restricted assets:							
Cash and investments	-	469,732	-	11,236,086	16,812,435	31,489,442	60,007,695
Total cash and investment assets - ending	<u>\$ 12,435,670</u>	<u>\$ 469,732</u>	<u>\$ 17,474,700</u>	<u>\$ 11,236,086</u>	<u>\$ 16,812,435</u>	<u>\$ 41,626,529</u>	<u>\$ 100,055,152</u>
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,866,204	\$ 1,866,204
Highways and streets	-	-	-	-	-	4,012,739	4,012,739
Health and welfare	-	469,732	-	-	-	395,047	864,779
Debt service	-	-	-	-	-	5,609,515	5,609,515
Capital outlay	-	-	-	11,236,086	16,812,435	19,605,937	47,654,458
Unrestricted	12,435,670	-	17,474,700	-	-	10,137,087	40,047,457
Total cash and investment fund balance - ending	<u>\$ 12,435,670</u>	<u>\$ 469,732</u>	<u>\$ 17,474,700</u>	<u>\$ 11,236,086</u>	<u>\$ 16,812,435</u>	<u>\$ 41,626,529</u>	<u>\$ 100,055,152</u>

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

ELKHART COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
PROPRIETARY FUNDS
As Of And For The Year Ended December 31, 2008

	Landfill	Other Enterprise - Storm Water	Totals	Internal Service Funds
Operating receipts:				
Charges for services	\$ 3,854,042	\$ 49,404	\$ 3,903,446	\$ -
Miscellaneous	11,678	-	11,678	-
Insurance proceeds	-	-	-	12,393,334
Total operating receipts	<u>3,865,720</u>	<u>49,404</u>	<u>3,915,124</u>	<u>12,393,334</u>
Operating disbursements:				
Administration and general	1,864,431	299,819	2,164,250	-
Equipment and capital improvements	59,442	33,264	92,706	-
Miscellaneous	1,552,850	-	1,552,850	-
Insurance claims and expense	-	-	-	12,917,854
Total operating disbursements	<u>3,476,723</u>	<u>333,083</u>	<u>3,809,806</u>	<u>12,917,854</u>
Excess (deficiency) of operating receipts over operating disbursements	<u>388,997</u>	<u>(283,679)</u>	<u>105,318</u>	<u>(524,520)</u>
Nonoperating receipts:				
Rent	251,340	-	251,340	-
Investment income	466,389	-	466,389	63,092
Total nonoperating receipts	<u>717,729</u>	<u>-</u>	<u>717,729</u>	<u>63,092</u>
Excess (deficiency) of receipts over disbursements and nonoperating receipts (disbursements)	1,106,726	(283,679)	823,047	(461,428)
Short-term interfund loan paid	(9,000,000)	-	(9,000,000)	-
Transfers in	180,000	-	180,000	-
Transfers out	-	(180,000)	(180,000)	-
Deficiency of receipts, contributions and transfers in over disbursements and transfers out	(7,713,274)	(463,679)	(8,176,953)	(461,428)
Cash and investment fund balance - beginning	<u>23,090,037</u>	<u>971,077</u>	<u>24,061,114</u>	<u>3,190,586</u>
Cash and investment fund balance - ending	<u>\$ 15,376,763</u>	<u>\$ 507,398</u>	<u>\$ 15,884,161</u>	<u>\$ 2,729,158</u>
<u>Cash and Investment Assets - December 31</u>				
Cash and investments	\$ 7,799,213	\$ 507,398	\$ 8,306,611	\$ 2,729,158
Restricted assets:				
Cash and investments	<u>7,577,550</u>	<u>-</u>	<u>7,577,550</u>	<u>-</u>
Total cash and investment assets - December 31	<u>\$ 15,376,763</u>	<u>\$ 507,398</u>	<u>\$ 15,884,161</u>	<u>\$ 2,729,158</u>
<u>Cash and Investment Fund Balance - December 31</u>				
Restricted for:				
Capital projects	\$ 2,892,006	\$ -	\$ 2,892,006	\$ -
Landfill closure and postclosure	4,685,544	-	4,685,544	-
Unrestricted	<u>7,799,213</u>	<u>507,398</u>	<u>8,306,611</u>	<u>2,729,158</u>
Total cash and investment fund balance - December 31	<u>\$ 15,376,763</u>	<u>\$ 507,398</u>	<u>\$ 15,884,161</u>	<u>\$ 2,729,158</u>

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

ELKHART COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2008

	Pension Trust Funds	Private-Purpose Trust Fund - Congressional School Principal	Agency Funds
Additions:			
Contributions:			
Employer	\$ 976,416	\$ -	
Plan members	82,804	-	
Total contributions	1,059,220	-	
Investment earnings:			
Net increase (decrease) in fair value of investments	(3,303,775)	-	
Dividends	356,106	-	
Total investment earnings	(2,947,669)	-	
Less investment disbursements	(146,107)	-	
Net investment earnings	(3,093,776)	-	
Total additions	(2,034,556)	-	
Deductions:			
Benefits	693,647	-	
Refunds of contributions	8,617	-	
Administrative and general	393,470	-	
Total deductions	1,095,734	-	
Deficiency of total additions over total deductions	(3,130,290)	-	
Cash and investment fund balance - beginning	15,625,973	45,862	
Cash and investment fund balance - ending	\$ 12,495,683	\$ 45,862	\$ 82,171,003

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

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

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

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

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

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

The county family and children fund accounts for expenditures related to care of wards of the State, child welfare services, and adoption services. Financing is provided by a specific property tax levy and state distributions.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The county major moves construction fund accounts for expenditures made for construction of highways, roads, and bridges. Financing was provided by a distribution from the proceeds of the 75 year lease of the State's toll road.

The county economic development income tax (CEDIT) fund accounts for the county's share of the proceeds of the county economic development income tax. Expenditures are for economic development projects.

The criminal justice facility construction fund accounts for expenditures related to the construction of facilities in the county corrections complex. Financing is provided by a local option income tax.

The County reports the following major proprietary fund:

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

Additionally, the County reports the following fund types:

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

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

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

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

C. Measurement Focus and Basis of Accounting

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

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

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

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

D. Assets and Cash and Investment Balances

1. Cash and Investments

Investments are stated at market.

2. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by 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% 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 become delinquent if not paid by May 10 and November 10, respectively.

3. Capital Assets

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

4. Long-Term Debt

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

5. Equity Classification

Government-Wide Statements

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

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements

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

E. Receipts and Disbursements

1. Program Receipts

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

2. Operating Receipts and Disbursements

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

F. Internal and Interfund Balances and Activities

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

Fund Financial Statements

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

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Government-Wide Financial Statements

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

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

II. Stewardship, Compliance and Accountability

A. Budgetary Information

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

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

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

B. Cash and Investment Balance Deficits

At December 31, 2008, there were a number of reimbursement-type grant funds which reported deficits in cash and investments, which is acceptable due to the nature of the funds.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County's deposit policy for custodial credit risk is to deposit funds in compliance with the above Indiana Code. At December 31, 2008, the County had deposit balances in the amount of \$199,145,752. None of this amount was exposed to custodial credit risk and was insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

As of December 31, 2008, the County Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
Government sponsored enterprises	\$ 940,217
U.S. agencies	2,262,060
Mutual funds	354,686
Corporate stock	6,589,717
Corporate bonds	2,245,822
Total	\$ 12,392,502

Statutory Authorization for Investments

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

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

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments. At December 31, 2008, the Sheriff's Retirement and Benefit Pension Plans investments in Government Sponsored Enterprises, U.S. Agencies, Mutual Funds, Corporate Stock, and Corporate Bonds in the amount of \$12,392,502 were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, not in the government's name.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
Government sponsored enterprises	\$ -	\$ -	\$ 940,217
U.S. agencies	-	642,599	1,619,461
Mutual funds	354,686	-	-
Corporate stock	6,589,717	-	-
Corporate bonds	-	17,618	2,228,204
Totals	<u>\$ 6,944,403</u>	<u>\$ 660,217</u>	<u>\$ 4,787,882</u>

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Credit Risk

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

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	Sheriff's Pension Plan Investments		
		Government Sponsored Enterprise	U.S. Agencies	Corporate Bonds
AAA	Aaa	\$ 940,217	\$ 2,262,060	\$ -
AA	Aa	-	-	310,866
A	A	-	-	1,392,391
BBB	Baa	-	-	460,388
Unrated	Unrated	-	-	82,177
Totals		<u>\$ 940,217</u>	<u>\$ 2,262,060</u>	<u>\$ 2,245,822</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Sheriff's Merit Board does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement. There were no investments from a single issuer that were more than 5% of the total investments.

Foreign Currency Risk

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk. The Sheriff's Retirement and Benefit Plan has 67 corporate stock investments susceptible to foreign currency risk and in total, the investments have a fair market value of \$933,223.

B. Interfund Transfers/Interfund Loans

Interfund activity for the year ended December 31, 2008, were as follows:

Transfer From	Transfer To	
General Fund	Other governmental funds	\$ 16,000
Other governmental funds	General Fund	15,000
Other governmental funds	County Family and Children Fund	3,100,000
Other governmental funds	CEDIT Fund	793,519
Other governmental funds	Other governmental funds	1,450,000
Other Enterprise Fund	Landfill Fund	180,000
Total		<u>\$ 5,554,519</u>

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Short-Term Interfund Loan Paid	Short-Term Interfund Loan Received	
Landfill Fund	General Fund	\$ 9,000,000

The County typically uses transfers for cash flow purposes as provided by various statutory provisions. The short-term interfund loan was made to aid the General Fund until property taxes were distributed in 2009.

IV. Other Information

A. Risk Management

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

Medical Benefits to Employees, Retirees and Dependents

The primary government has chosen to establish a risk financing fund for risks associated with employee health insurance. The risk financing fund is accounted for in the Group Insurance Trust Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$125,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. A premium is charged to each fund that accounts for payroll. The total charge allocated to each of the funds is calculated using the number of employees paid by the fund. Provisions are also made for unexpected and unusual claims.

Torts; Theft of, Damage to and Destruction of Assets;
Errors and Omissions; and Natural Disasters

The primary government has chosen to establish a risk financing fund for risks associated with Property and General Liability. The risk financing fund is accounted for in the Property and Liability Insurance Trust Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$250,000 per loss per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. The entire premium is charged to the General Fund, Commissioners budget. Provisions are also made for unexpected and unusual claims.

Job Related Illnesses or Injuries to Employees

The primary government has chosen to establish a risk financing fund for risks associated with Workmen's Compensation. The risk financing fund is accounted for in the Workmen's Compensation Insurance Trust Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$250,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. The entire premium is charged to the General Fund, Commissioners budget. Provisions are also made for unexpected and unusual claims.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Holding Corporation

The County has entered into a capital lease with Elkhart County Correctional Complex Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year totaled \$2,716,930.

C. Subsequent Events

Beginning in 2009, the State will begin funding services that were formerly funded by local property tax levies in the following County funds: Family and Children, Children's Psychiatric Residential Treatment Services, Children with Special Health Care Needs, Hospital Care for the Indigent, Medical Assistance to Wards, and Welfare Trust. For property taxes due and payable after December 31, 2008, the Department of Local Government Finance shall reduce the maximum permissible property tax levy of any civil taxing unit and special service district by the amount of the payment to be made in 2009 by the State for the obligations. Any balances in the Family and Children's Fund and the Children's Psychiatric Resident Fund remaining after all obligations from 2008 have been paid will be transferred to the Levy Excess Fund. Money in the Welfare Trust Fund shall be transferred to the State's child trust clearance account.

In late 2008, the County began construction on a new law administration building on the grounds of the Correctional Center. It is estimated to cost \$7,000,000 and will be paid for from available balances in the Special CAGIT Fund. It is estimated that the building will be completed between November 2009 and February 2010.

Also in late 2008, the County began two major bridge projects. The Six Span Bridge and the Johnson Street Bridge are estimated to cost approximately \$16,000,000 and \$19,000,000, respectively. Financing will be provided by a \$19,000,000 interfund loan from the County Major Moves Construction Fund and available funds in the CEDIT Fund. The loan will be repaid from the Major Bridge Fund with an interest rate of 2% per annum with the final payment due on December 31, 2020.

D. Landfill Closure and Postclosure Care Costs

State and federal law and regulations require the County to place a final cover on its municipal landfill when it stops accepting solid waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County is required by state and federal laws and regulation to make contributions to a trust to finance closure and postclosure care, obtain a line of credit, obtain a bond in an amount sufficient to finance the estimated closure and postclosure care costs, obtain insurance or fulfill the financial requirements set forth in 329 IAC 2-12. The County has chosen to make annual contributions to a trust. At December 31, 2008, cash and cash equivalents of \$4,685,544 are held for these purposes. This asset is reported as a restricted asset on the balance sheet. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology, applicable laws, or regulations, for example), these costs may need to be covered by future landfill users or from future tax revenue.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

E. Conduit Debt Obligation

From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities of the County.

From January 1, 1985 to December 31, 2008, the County issued 70 Series of Industrial Revenue Bonds. The original issue amount payable for 35 Series issued after July 1, 1995, was \$136,211,940. The aggregate principal amount payable for the 35 Series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$36,460,000.

F. Other Postemployment Benefits

Single-Employer Defined Benefit Healthcare Plan

Plan Description

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

Funding Policy

The contribution requirements of plan members for the Elkhart County Retiree Healthcare Plan are established by the County's Council. The required contribution is based on projected pay-as-you-go financing requirements. For the year ended December 31, 2008, the County contributed \$499,099 to the plan, all for current premiums (approximately 55% of total premiums). Plan members receiving benefits contributed \$416,655, or approximately 45% of the total premiums, through their required contribution of \$151.80 to \$313.80 per month for retiree-only coverage and \$310.20 to \$723.35 for retiree and spouse coverage.

Annual OPEB Cost and Net OPEB Obligation

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation to the plan:

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Annual required contribution	\$ 5,348,819
Contributions made	925,399
Increase (decrease) in net OPEB obligation	4,423,420
Net OPEB obligation, beginning of year	-
Net OPEB obligation, end of year	\$ 4,423,420

The County's annual OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation for 2008 and the two preceding years were as follows:

Year Ending	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12-31-06	\$ **	**	\$ **
12-31-07	**	**	**
12-31-08	5,348,819	17%	4,422,420

**Information not available

Funded Status and Funding Progress

As of December 31, 2008, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$44,421,859, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$44,421,859. The covered payroll (annual payroll of active employees covered by the plan) was \$24,990,044, and the ratio of the UAAL to covered payroll was 177.8%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The Schedules of Funding Progress, presented as required supplementary information following the Notes to the Financial Statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. This schedule is not presented since it is the first valuation study.

Actuarial Methods and Assumption

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

In the December 31, 2008, actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions include an annual healthcare cost trend rate of 9% initially, reduced by decrements to an ultimate rate of 4.5% after 10 years. The UAAL is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 31, 2007, was 30 years.

G. Administration of Welfare Programs

Through 2008, the County was required to provide certain funding for administrative costs of welfare programs, the Hospital Care for the Indigent Program, Medical Assistance to Wards, and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost. Beginning in 2009, the State will be funding these services.

H. Pension Plans

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

1. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Information to segregate the assets/liabilities and the actuarial study figures between the County and the enterprise funds is not available.

2. County Police Retirement Plan

Plan Description

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

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 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 and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 1,384,856	\$ 124,872	\$ 13,055
Interest on net pension obligation	(14,973)	(55,698)	-
Adjustment to annual required contribution	17,062	74,637	-
Annual pension cost	1,386,945	143,811	13,055
Contributions made	1,499,163	523,314	13,055
Increase (decrease) in net pension obligation	(112,218)	(379,503)	-
Net pension obligation, beginning of year	(206,519)	(742,640)	-
Net pension obligation, end of year	<u>\$ (318,737)</u>	<u>\$ (1,122,143)</u>	<u>\$ -</u>

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	5.5%	4%	.44%
Plan members	3%	3%	None
Actuarial valuation date	07-01-08	01-01-09	01-01-09
Actuarial cost method	Entry age	Frozen Initial liability	Aggregate*
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	30 years	30 years	30 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	75% of expected actuarial value plus 25% of market value	75% of expected actuarial value plus 25% of market value	75% of expected actuarial value plus 25% of market value

*The aggregate cost method does not identify or separately amortize unfunded actuarial liabilities. The actuarial present value of projected benefits of the group in excess of the actuarial value of assets is allocated on a level basis over the earnings of the group.

ELKHART COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Assumptions	PERF	County Police Retirement Plan	County Police Benefit Plan
Investment rate of return	7.25%	7.5%	7.5%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-06	\$ 1,226,509	87%	\$ (330,862)
	06-30-07	1,312,016	91%	(206,519)
	06-30-08	1,386,945	108%	(318,737)
County Police Retirement Plan	12-31-06	151,542	153%	(530,417)
	12-31-07	133,759	288%	(742,640)
	12-31-08	143,811	419%	(1,122,143)
County Police Benefit Plan	12-31-06	14,802	100%	-
	12-31-07	13,589	100%	-
	12-31-08	13,055	100%	-

ELKHART COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Assets Over Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-06	\$ 22,826,201	\$ 23,630,779	\$ (804,578)	97%	\$ 21,293,154	(4%)
07-01-07	25,435,880	25,998,446	(562,566)	98%	22,339,380	(3%)
07-01-08	27,394,872	29,417,845	(2,022,973)	93%	24,943,298	(8%)

County Police Retirement Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-04	\$ 13,237,602	\$ 13,237,602	\$ -	100%	\$ 2,717,357	0%
01-01-05	13,782,712	13,782,712	-	100%	2,676,144	0%
01-01-06	14,399,702	14,399,702	-	100%	2,659,501	0%
01-01-07	14,999,187	14,999,187	-	100%	2,714,641	0%
01-01-08	15,746,042	15,746,042	-	100%	2,831,751	0%
01-01-09	14,732,435	14,540,910	191,525	101%	2,968,971	6%

ELKHART COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULES
GENERAL FUND
For The Year Ended December 31, 2008

	General Fund			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Taxes				
Property	\$ 31,494,921	\$ 31,494,921	\$ 24,421,247	\$ (7,073,674)
Intergovernmental	3,150,590	3,150,590	4,048,756	898,166
Charges for services	2,523,950	2,523,950	1,741,385	(782,565)
Fines and forfeits	910,000	910,000	1,167,077	257,077
Other	<u>2,499,078</u>	<u>2,499,078</u>	<u>4,150,723</u>	<u>1,651,645</u>
Total revenues	<u>40,578,539</u>	<u>40,578,539</u>	<u>35,529,188</u>	<u>(5,049,351)</u>
Expenditures:				
Current:				
General government:				
Clerk of Circuit Court	1,680,456	1,700,859	1,529,688	171,171
County Auditor	616,626	633,426	565,687	67,739
County Treasurer	355,716	400,716	238,634	162,082
County Recorder	270,499	270,499	224,866	45,633
County Surveyor	328,759	335,459	278,254	57,205
County Assessor	344,674	882,196	729,613	152,583
Baugo Assessor	128,622	65,332	60,093	5,239
Benton Assessor	9,490	5,895	5,871	24
Cleveland Assessor	135,320	78,990	67,952	11,038
Clinton Assessor	13,850	7,250	6,976	274
Concord Assessor	331,155	333,755	301,043	32,712
Elkhart Assessor	182,502	118,312	89,448	28,864
Harrison Assessor	10,775	6,725	6,703	22
Jackson Assessor	11,370	7,370	7,370	-
Jefferson Assessor	13,743	7,133	6,953	180
Locke Assessor	11,910	8,260	8,104	156
Middlebury Assessor	188,418	101,468	85,355	16,113
Olive Assessor	10,275	4,975	4,675	300
Osolo Assessor	239,299	129,469	108,811	20,658
Union Assessor	9,100	4,700	4,430	270
Washington Assessor	45,100	22,900	14,734	8,166
York Assessor	14,445	6,645	6,205	440
County Council	110,620	110,623	101,429	9,194
County Commissioners	15,188,773	16,216,260	15,670,020	546,240
Plan Commission	478,726	485,946	397,957	87,989
County Drainage Board	9,200	9,200	7,800	1,400
Veterans Service Officer	146,890	154,755	139,672	15,083
Weights and Measures	75,249	75,952	67,989	7,963
Buildings and Grounds	2,217,795	2,280,010	2,207,664	72,346
Data Processing	537,014	540,125	397,312	142,813
Personnel Department	398,169	399,469	335,629	63,840
Microfilm Department	109,141	110,956	102,785	8,171
Soil and Water	107,274	107,274	92,092	15,182
County Extension	526,537	534,422	510,292	24,130
Property Tax Board of Appeal	28,600	28,600	22,490	6,110
County General Incentive	-	175,081	90,185	84,896
Circuit Court	287,440	287,440	224,199	63,241
Superior Court 1	253,863	279,533	244,580	34,953

ELKHART COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULES
GENERAL FUND
For The Year Ended December 31, 2008
(Continued)

	General Fund			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Expenditures (continued):				
Current (continued):				
General government (continued):				
Superior Court 2	245,071	260,071	193,698	66,373
Superior Court 3	372,158	390,125	353,889	36,236
Superior Court 4	215,207	215,207	192,328	22,879
Superior Court 5	275,297	305,997	270,646	35,351
Court Magistrate Goshen	37,321	38,176	31,196	6,980
Court Services	2,384,734	2,412,456	2,210,446	202,010
Court Magistrate Elkhart	34,548	35,008	29,386	5,622
Superior Court 6	223,779	235,587	210,552	25,035
IV-D Court	176,953	229,715	209,300	20,415
Public Defender	874,376	906,480	814,787	91,693
Other Nonappropriated Expenditures	-	-	6,713,078	(6,713,078)
Total general government	<u>30,266,839</u>	<u>31,956,802</u>	<u>36,192,866</u>	<u>(4,236,064)</u>
Public safety:				
County Sheriff	10,361,623	10,613,854	9,724,904	888,950
County Coroner	237,773	286,123	259,068	27,055
Prosecuting Attorney	1,648,026	1,657,778	1,487,057	170,721
Code Enforcement	528,219	540,877	470,866	70,011
Emergency Management	128,346	150,972	136,747	14,225
Title IV-D Grant (Prosecuting Attorney)	1,195,705	1,200,705	1,106,763	93,942
Victim Assistance	282,928	352,802	278,720	74,082
Circuit Court Juvenile	261,146	282,146	264,959	17,187
Work Release	-	549,846	310,498	239,348
Substance Abuse	299,174	299,174	270,524	28,650
Total public safety	<u>14,942,940</u>	<u>15,934,277</u>	<u>14,310,106</u>	<u>1,624,171</u>
Total expenditures	<u>45,209,779</u>	<u>47,891,079</u>	<u>50,502,972</u>	<u>(2,611,893)</u>
Other financing sources (uses):				
Operating transfers in	-	9,015,000	9,015,000	-
Operating transfers out	-	(16,000)	(16,000)	-
Other receipts	-	-	2,421,414	2,421,414
Total other financing sources (uses)	<u>-</u>	<u>8,999,000</u>	<u>11,420,414</u>	<u>2,421,414</u>
Net change in fund balances	(4,631,240)	1,686,460	(3,553,370)	(16,044)
Fund balances - beginning	15,989,040	15,989,040	15,989,040	-
Fund balances - ending	<u>\$ 11,357,800</u>	<u>\$ 17,675,500</u>	<u>\$ 12,435,670</u>	<u>\$ (16,044)</u>

ELKHART COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULES
SPECIAL REVENUE MAJOR FUND
For The Year Ended December 31, 2008

	County Family and Children Fund			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Taxes	\$ 9,672,730	\$ 9,672,730	\$ 5,961,068	\$ (3,711,662)
Intergovernmental	4,043,591	4,043,591	3,522,802	(520,789)
Other	325,000	325,000	462,969	137,969
Total revenues	<u>14,041,321</u>	<u>14,041,321</u>	<u>9,946,839</u>	<u>(4,094,482)</u>
Expenditures:				
Interest on Loan	100	100	-	100
IV-A EA for Wards	-	245,581	245,581	-
Medicaid Rehab Option	340,000	28,285	27,751	534
Foster Parent Insurance	20,000	20,000	16,523	3,477
Child Welfare Service	245,000	79,153	79,152	1
Foster Care Therapeutic	250,000	-	-	-
Care Wards/Foster Home	2,920,000	3,235,900	3,235,899	1
Care Wards/Institution	8,879,000	9,368,861	9,368,860	1
Medical/Dental/Burial - Wards	-	144,659	144,658	1
Independent Living Wards	40,000	-	-	-
Preservation Services	1,620,000	1,383,611	1,383,610	1
Adoption - Hard to Place	2,600,000	2,407,950	2,407,949	1
Unappropriated - Refund and Other	-	-	1,815,994	(1,815,994)
Total expenditures	<u>16,914,100</u>	<u>16,914,100</u>	<u>18,725,977</u>	<u>(1,811,877)</u>
Other financing sources:				
Operating transfers in	3,100,000	3,100,000	3,100,000	-
Net change in fund balances	227,221	227,221	(5,679,138)	(2,282,605)
Fund balances - beginning	<u>6,148,870</u>	<u>6,148,870</u>	<u>6,148,870</u>	<u>-</u>
Fund balances - ending	<u>\$ 6,376,091</u>	<u>\$ 6,376,091</u>	<u>\$ 469,732</u>	<u>\$ (2,282,605)</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008

	Local Road and Street	Accident Report	Firearms Training	Health	Law Enforcement Continuing Education	Clerk's Records Perpetuation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 1,038,391	\$ -	\$ -
Licenses and permits	-	-	-	579,137	-	-
Intergovernmental	1,310,023	-	-	204,850	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	14,343	55,990	-	-	-
Other	25,724	-	-	19,118	4,173	68,268
Total receipts	1,335,747	14,343	55,990	1,841,496	4,173	68,268
Disbursements:						
General government	-	-	-	-	-	21,794
Public safety	-	27,508	46,446	-	11,011	-
Highways and streets	1,316,918	-	-	-	-	-
Health and welfare	-	-	-	2,868,503	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	28,940
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	25,420	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	1,316,918	27,508	46,446	2,893,923	11,011	50,734
Excess (deficiency) of receipts over disbursements	18,829	(13,165)	9,544	(1,052,427)	(6,838)	17,534
Other financing sources (uses):						
Interfund loan received	-	-	-	-	-	-
Transfers in	-	-	-	650,000	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	650,000	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	18,829	(13,165)	9,544	(402,427)	(6,838)	17,534
Cash and investment fund balance - beginning	1,248,940	34,695	42,160	797,474	30,518	26,402
Cash and investment fund balance - ending	\$ 1,267,769	\$ 21,530	\$ 51,704	\$ 395,047	\$ 23,680	\$ 43,936
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 21,530	\$ 51,704	\$ -	\$ 23,680	\$ 43,936
Restricted assets:						
Cash and investments	1,267,769	-	-	395,047	-	-
Total cash and investment assets - ending	\$ 1,267,769	\$ 21,530	\$ 51,704	\$ 395,047	\$ 23,680	\$ 43,936
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	1,267,769	-	-	-	-	-
Health and welfare	-	-	-	395,047	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	21,530	51,704	-	23,680	43,936
Total cash and investment fund balance - ending	\$ 1,267,769	\$ 21,530	\$ 51,704	\$ 395,047	\$ 23,680	\$ 43,936

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Electronic Map Generation	Unsafe Building	Emergency Telephone System	Drug Free Community	Emergency Planning/Right to Know	Convention and Tourism
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,236,456
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	39,060	-
Charges for services	-	-	1,115,285	-	-	-
Fines and forfeits	-	-	-	196,010	-	-
Other	35,453	50	32,903	-	268	-
Total receipts	35,453	50	1,148,188	196,010	39,328	1,236,456
Disbursements:						
General government	26,697	-	-	-	-	-
Public safety	-	1,159	853,567	177,058	33,724	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	1,300,000
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	39,815	-	3,021	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	26,697	1,159	893,382	177,058	36,745	1,300,000
Excess (deficiency) of receipts over disbursements	8,756	(1,109)	254,806	18,952	2,583	(63,544)
Other financing sources (uses):						
Interfund loan received	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(15,000)	-	-
Other receipts	-	-	-	1,319	-	-
Total other financing sources (uses)	-	-	-	(13,681)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8,756	(1,109)	254,806	5,271	2,583	(63,544)
Cash and investment fund balance - beginning	109,166	3,722	1,611,398	363,998	153,116	225,977
Cash and investment fund balance - ending	<u>\$ 117,922</u>	<u>\$ 2,613</u>	<u>\$ 1,866,204</u>	<u>\$ 369,269</u>	<u>\$ 155,699</u>	<u>\$ 162,433</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 117,922	\$ 2,613	\$ -	\$ 369,269	\$ 155,699	\$ 162,433
Restricted assets:						
Cash and investments	-	-	1,866,204	-	-	-
Total cash and investment assets - ending	\$ 117,922	\$ 2,613	\$ 1,866,204	\$ 369,269	\$ 155,699	\$ 162,433
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ 1,866,204	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	117,922	2,613	-	369,269	155,699	162,433
Total cash and investment fund balance - ending	\$ 117,922	\$ 2,613	\$ 1,866,204	\$ 369,269	\$ 155,699	\$ 162,433

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Highway	Parks and Recreation	Property Reassessment	Prosecutor Title IV-D #1	Extradition	Juvenile Probation Service
Receipts:						
Taxes	\$ 2,678,862	\$ 774,271	\$ 163,853	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	4,371,896	74,810	22,953	101,308	-	-
Charges for services	40,546	3,222	-	-	-	8,233
Fines and forfeits	-	-	5,571	-	110,858	33,794
Other	121,833	3,662	26,229	-	20,570	-
Total receipts	7,213,137	855,965	218,606	101,308	131,428	42,027
Disbursements:						
General government	-	-	67,071	-	-	-
Public safety	-	-	-	-	70,745	39,136
Highways and streets	6,560,339	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	1,446,468	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	2,313,847	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	114,318	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	8,874,186	1,446,468	67,071	114,318	70,745	39,136
Excess (deficiency) of receipts over disbursements	(1,661,049)	(590,503)	151,535	(13,010)	60,683	2,891
Other financing sources (uses):						
Interfund loan received	-	-	-	-	-	-
Transfers in	-	400,000	-	-	-	-
Transfers out	-	-	(1,200,000)	-	-	-
Other receipts	66,030	240	-	-	-	14,070
Total other financing sources (uses)	66,030	400,240	(1,200,000)	-	-	14,070
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,595,019)	(190,263)	(1,048,465)	(13,010)	60,683	16,961
Cash and investment fund balance - beginning	4,339,989	397,237	1,501,461	123,991	20,737	68,345
Cash and investment fund balance - ending	<u>\$ 2,744,970</u>	<u>\$ 206,974</u>	<u>\$ 452,996</u>	<u>\$ 110,981</u>	<u>\$ 81,420</u>	<u>\$ 85,306</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 206,974	\$ 452,996	\$ 110,981	\$ 81,420	\$ 85,306
Restricted assets:						
Cash and investments	2,744,970	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 2,744,970</u>	<u>\$ 206,974</u>	<u>\$ 452,996</u>	<u>\$ 110,981</u>	<u>\$ 81,420</u>	<u>\$ 85,306</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	2,744,970	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	206,974	452,996	110,981	81,420	85,306
Total cash and investment fund balance - ending	<u>\$ 2,744,970</u>	<u>\$ 206,974</u>	<u>\$ 452,996</u>	<u>\$ 110,981</u>	<u>\$ 81,420</u>	<u>\$ 85,306</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Adult Probation Services	Recorder's Records Perpetuation	User Fee	Health Maintenance	Pretrial Diversion	Guardian Ad Litem/Court
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	25	-	-
Intergovernmental	-	-	-	54,504	-	46,625
Charges for services	90,972	193,487	-	-	-	-
Fines and forfeits	384,994	-	-	-	-	-
Other	66	-	-	10	-	-
Total receipts	476,032	193,487	-	54,539	-	46,625
Disbursements:						
General government	-	86,347	7,490	-	-	46,625
Public safety	525,754	-	-	-	30,862	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	60,738	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	525,754	86,347	7,490	60,738	30,862	46,625
Excess (deficiency) of receipts over disbursements	(49,722)	107,140	(7,490)	(6,199)	(30,862)	-
Other financing sources (uses):						
Interfund loan received	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	2,738	19,060	23,642	-	32,174	-
Total other financing sources (uses)	2,738	19,060	23,642	-	32,174	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(46,984)	126,200	16,152	(6,199)	1,312	-
Cash and investment fund balance - beginning	114,903	333,596	93,465	51,922	12,423	-
Cash and investment fund balance - ending	\$ 67,919	\$ 459,796	\$ 109,617	\$ 45,723	\$ 13,735	\$ -
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 67,919	\$ 459,796	\$ 109,617	\$ 45,723	\$ 13,735	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 67,919	\$ 459,796	\$ 109,617	\$ 45,723	\$ 13,735	\$ -
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	67,919	459,796	109,617	45,723	13,735	-
Total cash and investment fund balance - ending	\$ 67,919	\$ 459,796	\$ 109,617	\$ 45,723	\$ 13,735	\$ -

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Plat Book	Misdemeanant	Supplemental Public Defender Services	Clerk Title IV-D #1	Jail Commissary	Surveyor's Corner Perpetuation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	54,382	-	-
Charges for services	38,190	-	-	-	443,013	31,120
Fines and forfeits	-	119,431	139,821	-	-	-
Other	-	-	-	-	-	-
Total receipts	38,190	119,431	139,821	54,382	443,013	31,120
Disbursements:						
General government	3,392	-	-	-	-	4,166
Public safety	-	103,323	178,565	-	514,506	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	5,950	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	40,851	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	9,342	103,323	178,565	40,851	514,506	4,166
Excess (deficiency) of receipts over disbursements	28,848	16,108	(38,744)	13,531	(71,493)	26,954
Other financing sources (uses):						
Interfund loan received	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	28,848	16,108	(38,744)	13,531	(71,493)	26,954
Cash and investment fund balance - beginning	211,492	132,028	224,308	6,511	139,685	32,093
Cash and investment fund balance - ending	240,340	148,136	185,564	20,042	68,192	59,047
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 240,340	\$ 148,136	\$ 185,564	\$ 20,042	\$ 68,192	\$ 59,047
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	240,340	148,136	185,564	20,042	68,192	59,047
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	240,340	148,136	185,564	20,042	68,192	59,047
Total cash and investment fund balance - ending	240,340	148,136	185,564	20,042	68,192	59,047

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Jury Pay	Rainy Day	Sales Disclosure	Community Corrections	Economic Development Commission	Election Bd/Voter Registration
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 309,442
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	2,314,638	-	1,288,621	-	58,033
Charges for services	-	-	17,035	-	-	-
Fines and forfeits	43,526	-	-	-	-	-
Other	-	-	-	650	-	90
Total receipts	43,526	2,314,638	17,035	1,289,271	-	367,565
Disbursements:						
General government	-	-	5,551	-	-	568,846
Public safety	-	-	-	220,557	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	150,000	-	-	-	6,725
Public safety	-	-	-	1,097,538	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	150,000	5,551	1,318,095	-	575,571
Excess (deficiency) of receipts over disbursements	43,526	2,164,638	11,484	(28,824)	-	(208,006)
Other financing sources (uses):						
Interfund loan received	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(1,043,519)	-	-	-	-
Other receipts	-	-	-	89	-	-
Total other financing sources (uses)	-	(1,043,519)	-	89	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	43,526	1,121,119	11,484	(28,735)	-	(208,006)
Cash and investment fund balance - beginning	44,218	259,072	168,709	456,868	8,564	504,708
Cash and investment fund balance - ending	\$ 87,744	\$ 1,380,191	\$ 180,193	\$ 428,133	\$ 8,564	\$ 296,702
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 87,744	\$ 1,380,191	\$ 180,193	\$ 428,133	\$ 8,564	\$ 296,702
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 87,744	\$ 1,380,191	\$ 180,193	\$ 428,133	\$ 8,564	\$ 296,702
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	87,744	1,380,191	180,193	428,133	8,564	296,702
Total cash and investment fund balance - ending	\$ 87,744	\$ 1,380,191	\$ 180,193	\$ 428,133	\$ 8,564	\$ 296,702

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	County Property Sold	Hazardous Waste Disposal Tax	Abandoned Vehicles	Dental Project Grant	Tuberculosis Outreach	Prenatal Substance Abuse Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	12,279	39,798
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	47,766	-	15,705	836	-	-
Total receipts	47,766	-	15,705	836	12,279	39,798
Disbursements:						
General government	159,869	-	20,992	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	3,945	44,734
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	159,869	-	20,992	-	3,945	44,734
Excess (deficiency) of receipts over disbursements	(112,103)	-	(5,287)	836	8,334	(4,936)
Other financing sources (uses):						
Interfund loan received	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(2,000,000)	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	(2,000,000)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,112,103)	-	(5,287)	836	8,334	(4,936)
Cash and investment fund balance - beginning	2,687,210	19,727	15,624	(836)	(8,335)	(5,911)
Cash and investment fund balance - ending	\$ 575,107	\$ 19,727	\$ 10,337	\$ -	\$ (1)	\$ (10,847)
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 575,107	\$ 19,727	\$ 10,337	\$ -	\$ (1)	\$ (10,847)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 575,107	\$ 19,727	\$ 10,337	\$ -	\$ (1)	\$ (10,847)
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	575,107	19,727	10,337	-	(1)	(10,847)
Total cash and investment fund balance - ending	\$ 575,107	\$ 19,727	\$ 10,337	\$ -	\$ (1)	\$ (10,847)

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Diabetes Grant	MCH Grant	WIC Grant	Public Health Coordinator Grant	Highway Safety Grant	Center for Community Justice
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	402,978	-	-	-	-
Intergovernmental	7,405	196,131	769,323	50,000	119,367	20,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	2,796	2,445	-	1,379	-
Total receipts	7,405	601,905	771,768	50,000	120,746	20,000
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	36,506	-
Highways and streets	-	-	-	-	-	-
Health and welfare	6,841	530,584	783,096	45,966	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	42,739	20,000
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	437	1,489	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	6,841	531,021	784,585	45,966	79,245	20,000
Excess (deficiency) of receipts over disbursements	564	70,884	(12,817)	4,034	41,501	-
Other financing sources (uses):						
Interfund loan received	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	564	70,884	(12,817)	4,034	41,501	-
Cash and investment fund balance - beginning	(1,219)	80,343	(42,615)	290	48,182	-
Cash and investment fund balance - ending	(655)	151,227	(55,432)	4,324	89,683	-
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	(655)	151,227	(55,432)	4,324	89,683	-
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	(655)	151,227	(55,432)	4,324	89,683	-
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(655)	151,227	(55,432)	4,324	89,683	-
Total cash and investment fund balance - ending	(655)	151,227	(55,432)	4,324	89,683	-

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Economic Development Promotion Grant	Edward Byrne Memorial	Sexually Transmitted Disease Grant	Stop Grant - Victim Assistance	Fatal Alcohol Crash Grant	Waste Disposal/ Watershed 319 Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	25,109	43,929	26,274	238,971	154,329
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	10	-	656	-
Total receipts	-	25,109	43,939	26,274	239,627	154,329
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	4,156	-	-	172,365	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	39,234	26,082	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	20,953	-	-	9,515	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	154,329
Health and welfare	-	-	863	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	25,109	40,097	26,082	181,880	154,329
Excess (deficiency) of receipts over disbursements	-	-	3,842	192	57,747	-
Other financing sources (uses):						
Interfund loan received	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	3,842	192	57,747	-
Cash and investment fund balance - beginning	14,241	-	(1,019)	(225)	(54,564)	-
Cash and investment fund balance - ending	<u>\$ 14,241</u>	<u>\$ -</u>	<u>\$ 2,823</u>	<u>\$ (33)</u>	<u>\$ 3,183</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 14,241	\$ -	\$ 2,823	\$ (33)	\$ 3,183	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 14,241</u>	<u>\$ -</u>	<u>\$ 2,823</u>	<u>\$ (33)</u>	<u>\$ 3,183</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	14,241	-	2,823	(33)	3,183	-
Total cash and investment fund balance - ending	<u>\$ 14,241</u>	<u>\$ -</u>	<u>\$ 2,823</u>	<u>\$ (33)</u>	<u>\$ 3,183</u>	<u>\$ -</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Dare Program Donations	Justice Assistance Grant	Economic Development Commission - County	Park and Recreation Nonreverting Operating	Special CAGIT	Domestic Homeland Security
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	63,621	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	11,113	53,914	-
Total receipts	-	-	-	74,734	53,914	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	1,473,987	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	100	-	-	-
Culture and recreation	-	-	-	91,840	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	30,579	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	34,597	-	-
Total disbursements	-	-	100	126,437	1,504,566	-
Excess (deficiency) of receipts over disbursements	-	-	(100)	(51,703)	(1,450,652)	-
Other financing sources (uses):						
Interfund loan received	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(500,000)	-
Other receipts	-	-	-	2,895	-	-
Total other financing sources (uses)	-	-	-	2,895	(500,000)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(100)	(48,808)	(1,950,652)	-
Cash and investment fund balance - beginning	469	6,590	3,100	158,777	3,216,929	(4,000)
Cash and investment fund balance - ending	<u>469</u>	<u>6,590</u>	<u>3,000</u>	<u>109,969</u>	<u>1,266,277</u>	<u>(4,000)</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 469	\$ 6,590	\$ 3,000	\$ 109,969	\$ 1,266,277	\$ (4,000)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 469	\$ 6,590	\$ 3,000	\$ 109,969	\$ 1,266,277	\$ (4,000)
Cash and Investment Fund Balance - Ending						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	469	6,590	3,000	109,969	1,266,277	(4,000)
Total cash and investment fund balance - ending	\$ 469	\$ 6,590	\$ 3,000	\$ 109,969	\$ 1,266,277	\$ (4,000)

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Domestic Homeland Security Part II	Park Donations	Donation Court House War Memorial	Sexually Transmitted Disease	Community Emergency Response Team	Tobacco Prevention and Cessation Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	1,212,796	-	12,382	-	64,349
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	52,380	-	-	17,901	25
Total receipts	-	1,265,176	-	12,382	17,901	64,374
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	12,241	-	117,465
Economic development	-	-	-	-	-	-
Culture and recreation	-	510,235	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	17,901	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	650
Culture and recreation	-	-	-	-	-	-
Total disbursements	17,901	510,235	-	12,241	-	118,115
Excess (deficiency) of receipts over disbursements	(17,901)	754,941	-	141	17,901	(53,741)
Other financing sources (uses):						
Interfund loan received	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(17,901)	754,941	-	141	17,901	(53,741)
Cash and investment fund balance - beginning	17,901	130,004	413	(1,791)	(17,852)	83,875
Cash and investment fund balance - ending	\$ -	\$ 884,945	\$ 413	\$ (1,650)	\$ 49	\$ 30,134
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 884,945	\$ 413	\$ (1,650)	\$ 49	\$ 30,134
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ 884,945	\$ 413	\$ (1,650)	\$ 49	\$ 30,134
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	884,945	413	(1,650)	49	30,134
Total cash and investment fund balance - ending	\$ -	\$ 884,945	\$ 413	\$ (1,650)	\$ 49	\$ 30,134

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Infraction Deferral Program	Children's Psychiatric Resident	Redevelopment Commission	County Seizure Asset	Clean Water Indiana Grant	Public Safety Communications
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 799,649
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	24,425	113,788
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	2,500	-	-	2,653
Total receipts	<u>-</u>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>24,425</u>	<u>916,090</u>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	327,225	-	-	168,648	-	1,497,828
Highways and streets	-	-	-	-	-	-
Health and welfare	-	406,439	-	-	38,232	-
Economic development	-	-	101	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	2,057
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	<u>327,225</u>	<u>406,439</u>	<u>101</u>	<u>168,648</u>	<u>38,232</u>	<u>1,499,885</u>
Excess (deficiency) of receipts over disbursements	<u>(327,225)</u>	<u>(406,439)</u>	<u>2,399</u>	<u>(168,648)</u>	<u>(13,807)</u>	<u>(583,795)</u>
Other financing sources (uses):						
Interfund loan received	-	-	-	-	-	-
Transfers in	-	-	-	-	-	400,000
Transfers out	-	(600,000)	-	-	-	-
Other receipts	319,863	-	-	199,762	-	-
Total other financing sources (uses)	<u>319,863</u>	<u>(600,000)</u>	<u>-</u>	<u>199,762</u>	<u>-</u>	<u>400,000</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(7,362)</u>	<u>(1,006,439)</u>	<u>2,399</u>	<u>31,114</u>	<u>(13,807)</u>	<u>(183,795)</u>
Cash and investment fund balance - beginning	<u>35,821</u>	<u>1,163,848</u>	<u>4,941</u>	<u>32,320</u>	<u>2,202</u>	<u>451,059</u>
Cash and investment fund balance - ending	<u>\$ 28,459</u>	<u>\$ 157,409</u>	<u>\$ 7,340</u>	<u>\$ 63,434</u>	<u>\$ (11,605)</u>	<u>\$ 267,264</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 28,459	\$ 157,409	\$ 7,340	\$ 63,434	\$ (11,605)	\$ 267,264
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 28,459</u>	<u>\$ 157,409</u>	<u>\$ 7,340</u>	<u>\$ 63,434</u>	<u>\$ (11,605)</u>	<u>\$ 267,264</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	<u>28,459</u>	<u>157,409</u>	<u>7,340</u>	<u>63,434</u>	<u>(11,605)</u>	<u>267,264</u>
Total cash and investment fund balance - ending	<u>\$ 28,459</u>	<u>\$ 157,409</u>	<u>\$ 7,340</u>	<u>\$ 63,434</u>	<u>\$ (11,605)</u>	<u>\$ 267,264</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Tax Billing System	Tax Management System	Dangerous Driving Grant	Prosecution Attorney Special Project Fees	Brownfield Grant	Redaction
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	48,333	-	159,150	-
Charges for services	-	-	-	288,149	-	59,962
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>48,333</u>	<u>288,149</u>	<u>159,150</u>	<u>59,962</u>
Disbursements:						
General government	417,520	161,190	-	240,611	-	68,985
Public safety	-	-	53,964	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	159,150	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	3,086	-	-	23,175	-	-
Public safety	-	-	15,992	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	<u>420,606</u>	<u>161,190</u>	<u>69,956</u>	<u>263,786</u>	<u>159,150</u>	<u>68,985</u>
Excess (deficiency) of receipts over disbursements	<u>(420,606)</u>	<u>(161,190)</u>	<u>(21,623)</u>	<u>24,363</u>	<u>-</u>	<u>(9,023)</u>
Other financing sources (uses):						
Interfund loan received	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	150	-	-	-	-	-
Total other financing sources (uses)	<u>150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(420,456)</u>	<u>(161,190)</u>	<u>(21,623)</u>	<u>24,363</u>	<u>-</u>	<u>(9,023)</u>
Cash and investment fund balance - beginning	<u>484,487</u>	<u>161,501</u>	<u>22,161</u>	<u>225,693</u>	<u>-</u>	<u>50,908</u>
Cash and investment fund balance - ending	<u>\$ 64,031</u>	<u>\$ 311</u>	<u>\$ 538</u>	<u>\$ 250,056</u>	<u>\$ -</u>	<u>\$ 41,885</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 64,031	\$ 311	\$ 538	\$ 250,056	\$ -	\$ 41,885
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 64,031</u>	<u>\$ 311</u>	<u>\$ 538</u>	<u>\$ 250,056</u>	<u>\$ -</u>	<u>\$ 41,885</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	64,031	311	538	250,056	-	41,885
Total cash and investment fund balance - ending	<u>\$ 64,031</u>	<u>\$ 311</u>	<u>\$ 538</u>	<u>\$ 250,056</u>	<u>\$ -</u>	<u>\$ 41,885</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Court Improvement Grant	Indiana Homeland Security FNDA Grant	Assist 2010 Womans Diabetes	Childhood Lead Poison Prevention	Bond and Interest	Cumulative Capital Development
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 786,936
Licenses and permits	-	-	-	-	-	-
Intergovernmental	11,036	-	55,277	-	5,020,797	110,011
Charges for services	-	-	-	-	-	11,448
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	461,859	11,071
Total receipts	11,036	-	55,277	-	5,482,656	919,466
Disbursements:						
General government	23,250	-	55,916	-	-	763,064
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	2,385	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	2,985,000	-
Interest	-	-	-	-	3,199,800	-
Capital outlay:						
General government	12,158	1,599	1,814	-	-	436,752
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	35,408	1,599	57,730	2,385	6,184,800	1,199,816
Excess (deficiency) of receipts over disbursements	(24,372)	(1,599)	(2,453)	(2,385)	(702,144)	(280,350)
Other financing sources (uses):						
Interfund loan received	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(24,372)	(1,599)	(2,453)	(2,385)	(702,144)	(280,350)
Cash and investment fund balance - beginning	-	-	-	2,385	6,311,659	827,645
Cash and investment fund balance - ending	<u>\$ (24,372)</u>	<u>\$ (1,599)</u>	<u>\$ (2,453)</u>	<u>\$ -</u>	<u>\$ 5,609,515</u>	<u>\$ 547,295</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (24,372)	\$ (1,599)	\$ (2,453)	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	5,609,515	547,295
Total cash and investment assets - ending	<u>\$ (24,372)</u>	<u>\$ (1,599)</u>	<u>\$ (2,453)</u>	<u>\$ -</u>	<u>\$ 5,609,515</u>	<u>\$ 547,295</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	5,609,515	-
Capital outlay	-	-	-	-	-	547,295
Unrestricted	(24,372)	(1,599)	(2,453)	-	-	-
Total cash and investment fund balance - ending	<u>\$ (24,372)</u>	<u>\$ (1,599)</u>	<u>\$ (2,453)</u>	<u>\$ -</u>	<u>\$ 5,609,515</u>	<u>\$ 547,295</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Park Nonreverting Capital	Cumulative Bridge	Cumulative Drainage	General Drain Improvement	Sawmill Refund	TIF Western Gateway
Receipts:						
Taxes	\$ -	\$ 573,802	\$ 311,488	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	85,221	58,337	-	-	-
Charges for services	51,818	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	4,767	35,276	22,433	740	-	-
Total receipts	56,585	694,299	392,258	740	-	-
Disbursements:						
General government	-	-	204,259	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	476,685	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	5,370
Culture and recreation	73,489	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	609,708	15,358	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	51,411	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	63,116	-	-	-	-	-
Total disbursements	136,605	528,096	813,967	15,358	-	5,370
Excess (deficiency) of receipts over disbursements	(80,020)	166,203	(421,709)	(14,618)	-	(5,370)
Other financing sources (uses):						
Interfund loan received	-	-	-	-	-	-
Transfers in	-	-	-	16,000	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	16,798	7,900	-	-	-
Total other financing sources (uses)	-	16,798	7,900	16,000	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(80,020)	183,001	(413,809)	1,382	-	(5,370)
Cash and investment fund balance - beginning	241,961	1,860,889	1,078,177	10,671	11,720	5,653
Cash and investment fund balance - ending	\$ 161,941	\$ 2,043,890	\$ 664,368	\$ 12,053	\$ 11,720	\$ 283
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 11,720	\$ 283
Restricted assets:						
Cash and investments	161,941	2,043,890	664,368	12,053	-	-
Total cash and investment assets - ending	\$ 161,941	\$ 2,043,890	\$ 664,368	\$ 12,053	\$ 11,720	\$ 283
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	161,941	2,043,890	664,368	12,053	-	-
Unrestricted	-	-	-	-	11,720	283
Total cash and investment fund balance - ending	\$ 161,941	\$ 2,043,890	\$ 664,368	\$ 12,053	\$ 11,720	\$ 283

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	TIF Millersburg Forest Green	TIF Middlebury South Agriculture	TIF Middlebury South East	TIF Middlebury East	TIF North Baugo	TIF NE Corridor Cr 6 & 17
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	180,443
Total receipts	-	-	-	-	-	180,443
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	332,826
Health and welfare	-	-	-	-	-	-
Economic development	16,196	-	82,857	242,993	3,988	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	636,200
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	16,196	-	82,857	242,993	3,988	969,026
Excess (deficiency) of receipts over disbursements	(16,196)	-	(82,857)	(242,993)	(3,988)	(788,583)
Other financing sources (uses):						
Interfund loan received	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(16,196)	-	(82,857)	(242,993)	(3,988)	(788,583)
Cash and investment fund balance - beginning	20,672	36,355	88,573	262,666	4,412	1,212,385
Cash and investment fund balance - ending	<u>4,476</u>	<u>36,355</u>	<u>5,716</u>	<u>19,673</u>	<u>424</u>	<u>423,802</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 4,476	\$ 36,355	\$ 5,716	\$ 19,673	\$ 424	\$ 423,802
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>4,476</u>	<u>36,355</u>	<u>5,716</u>	<u>19,673</u>	<u>424</u>	<u>423,802</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	4,476	36,355	5,716	19,673	424	423,802
Total cash and investment fund balance - ending	<u>4,476</u>	<u>36,355</u>	<u>5,716</u>	<u>19,673</u>	<u>424</u>	<u>423,802</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Community Service Block Grant	Major Bridge	Home Consortium Grant	Criminal Justice Facility Construct	Johnson Street Bridge	Totals
Receipts:						
Taxes	\$ -	\$ 1,322,126	\$ -	\$ -	\$ -	\$ 9,995,276
Licenses and permits	-	-	-	-	-	982,140
Intergovernmental	-	139,811	-	-	-	18,760,331
Charges for services	-	-	-	-	-	2,456,101
Fines and forfeits	-	-	-	-	-	1,104,338
Other	-	133,302	-	104	-	1,421,141
Total receipts	-	1,595,239	-	104	-	34,719,327
Disbursements:						
General government	-	-	-	-	-	2,953,635
Public safety	-	-	-	-	-	6,568,600
Highways and streets	-	592,790	-	-	-	9,279,558
Health and welfare	-	-	-	-	-	5,145,635
Economic development	-	-	-	-	-	351,605
Culture and recreation	-	-	-	-	-	3,422,032
Debt service:						
Principal	-	-	-	-	-	2,985,000
Interest	-	-	-	-	-	3,199,800
Capital outlay:						
General government	-	-	-	-	-	1,295,265
Public safety	-	-	-	-	-	1,300,110
Highways and streets	-	314,096	-	-	712,572	4,028,126
Sanitation	-	-	-	-	-	154,329
Health and welfare	-	-	-	-	-	184,028
Culture and recreation	-	-	-	-	-	97,713
Total disbursements	-	906,886	-	-	712,572	40,965,436
Excess (deficiency) of receipts over disbursements	-	688,353	-	104	(712,572)	(6,246,109)
Other financing sources (uses):						
Interfund loan received	-	-	-	-	9,200,000	9,200,000
Transfers in	-	-	-	-	-	1,466,000
Transfers out	-	-	-	-	-	(5,358,519)
Other receipts	-	-	-	-	-	706,730
Total other financing sources (uses)	-	-	-	-	9,200,000	6,014,211
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	688,353	-	104	8,487,428	(231,898)
Cash and investment fund balance - beginning	1,746	6,944,734	6,213	55,771	-	41,858,427
Cash and investment fund balance - ending	\$ 1,746	\$ 7,633,087	\$ 6,213	\$ 55,875	\$ 8,487,428	\$ 41,626,529
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 1,746	\$ -	\$ 6,213	\$ -	\$ -	\$ 10,137,087
Restricted assets:						
Cash and investments	-	7,633,087	-	55,875	8,487,428	31,489,442
Total cash and investment assets - ending	\$ 1,746	\$ 7,633,087	\$ 6,213	\$ 55,875	\$ 8,487,428	\$ 41,626,529
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,866,204
Highways and streets	-	-	-	-	-	4,012,739
Health and welfare	-	-	-	-	-	395,047
Debt service	-	-	-	-	-	5,609,515
Capital outlay	-	7,633,087	-	55,875	8,487,428	19,605,937
Unrestricted	1,746	-	6,213	-	-	10,137,087
Total cash and investment fund balance - ending	\$ 1,746	\$ 7,633,087	\$ 6,213	\$ 55,875	\$ 8,487,428	\$ 41,626,529

ELKHART COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 INTERNAL SERVICE FUNDS
 As of and for the Year Ended December 31, 2008

	Workmans Comp Insurance Trust	Group Insurance Trust	Property and Liability Insurance Trust	Risk Management Insurance	Totals
Operating receipts:					
Insurance proceeds	\$ 317,726	\$ 11,409,864	\$ 665,744	\$ -	\$ 12,393,334
Operating disbursements:					
Insurance claims and expense	205,569	11,588,157	1,119,849	4,279	12,917,854
Excess (deficiency) of receipts over disbursements	112,157	(178,293)	(454,105)	(4,279)	(524,520)
Nonoperating receipts:					
Interest and investment receipts	17,187	35,991	9,914	-	63,092
Excess (deficiency) of receipts over disbursements and nonoperating receipts (disbursements)	129,344	(142,302)	(444,191)	(4,279)	(461,428)
Cash and investment fund balance - beginning	897,054	1,750,701	537,140	5,691	3,190,586
Cash and investment fund balance - ending	<u>\$ 1,026,398</u>	<u>\$ 1,608,399</u>	<u>\$ 92,949</u>	<u>\$ 1,412</u>	<u>\$ 2,729,158</u>
<u>Cash and Investment Assets - December 31</u>					
Cash and investments	<u>\$ 1,026,398</u>	<u>\$ 1,608,399</u>	<u>\$ 92,949</u>	<u>\$ 1,412</u>	<u>\$ 2,729,158</u>
<u>Cash and Investment Fund Balance - December 31</u>					
Unrestricted	<u>\$ 1,026,398</u>	<u>\$ 1,608,399</u>	<u>\$ 92,949</u>	<u>\$ 1,412</u>	<u>\$ 2,729,158</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PENSION TRUST FUNDS
 For The Year Ended December 31, 2008

	<u>Sheriff's Pension Trust</u>	<u>Sheriff's Benefit Trust</u>	<u>Totals</u>
Additions:			
Contributions:			
Employer	\$ 976,416	\$ -	\$ 976,416
Plan members	<u>82,804</u>	<u>-</u>	<u>82,804</u>
Total contributions	<u>1,059,220</u>	<u>-</u>	<u>1,059,220</u>
Investment receipts:			
Net increase (decrease) in fair value of investments	(3,275,295)	(28,480)	(3,303,775)
Interest and dividends	<u>350,364</u>	<u>5,742</u>	<u>356,106</u>
Total investment receipts	(2,924,931)	(22,738)	(2,947,669)
Less investment disbursements	<u>(144,764)</u>	<u>(1,343)</u>	<u>(146,107)</u>
Net investment receipts	<u>(3,069,695)</u>	<u>(24,081)</u>	<u>(3,093,776)</u>
Total additions	<u>(2,010,475)</u>	<u>(24,081)</u>	<u>(2,034,556)</u>
Deductions:			
Benefits	693,647	-	693,647
Refunds of contributions	8,617	-	8,617
Administrative and general	<u>383,446</u>	<u>10,024</u>	<u>393,470</u>
Total deductions	<u>1,085,710</u>	<u>10,024</u>	<u>1,095,734</u>
Deficiency of total additions over total deductions	(3,096,185)	(34,105)	(3,130,290)
Cash and investment fund balance - beginning	<u>15,498,407</u>	<u>127,566</u>	<u>15,625,973</u>
Cash and investment fund balance - ending	<u>\$ 12,402,222</u>	<u>\$ 93,461</u>	<u>\$ 12,495,683</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008

	Congressional School Interest	Clerk's Trust	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	State Fines and Forfeitures	Sheriff's Trust
Additions:							
Agency fund additions	\$ -	\$ 27,763,565	\$ 128,752	\$ 431,665	\$ -	\$ 760,476	\$ 4,942,596
Deductions:							
Agency fund deductions	1,834	28,706,300	3,887,845	464,706	480,915	706,317	4,942,596
Excess (deficiency) of total additions over total deductions	(1,834)	(942,735)	(3,759,093)	(33,041)	(480,915)	54,159	-
Cash and investment fund balance - beginning	89,852	2,579,722	4,416,638	40,650	849,459	101,539	-
Cash and investment fund balance - ending	<u>\$ 88,018</u>	<u>\$ 1,636,987</u>	<u>\$ 657,545</u>	<u>\$ 7,609</u>	<u>\$ 368,544</u>	<u>\$ 155,698</u>	<u>\$ -</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Infraction Judgements	Inheritance Tax	Probation Court Services	Payroll	Sheriff's Inmate Trust	Special Death Benefit	CEDIT
Additions:							
Agency fund additions	\$ 570,201	\$ 6,184,858	\$ 518,785	\$ 36,540,265	\$ 1,721,956	\$ 15,170	\$ 9,416,744
Deductions:							
Agency fund deductions	269,828	6,626,216	520,349	36,325,344	1,702,181	7,690	9,416,744
Excess (deficiency) of total additions over total deductions	300,373	(441,358)	(1,564)	214,921	19,775	7,480	-
Cash and investment fund balance - beginning	52,393	1,757,704	35,520	115,225	83,511	1,170	-
Cash and investment fund balance - ending	<u>\$ 352,766</u>	<u>\$ 1,316,346</u>	<u>\$ 33,956</u>	<u>\$ 330,146</u>	<u>\$ 103,286</u>	<u>\$ 8,650</u>	<u>\$ -</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Wheel Tax	Sur Tax	Child Restraint Violations Fines	CVET	Welfare Trust	Homestead Credit Rebate
Additions:						
Agency fund additions	\$ 505,515	\$ 4,104,083	\$ 4,650	\$ 2,055,018	\$ 19,748	\$ 49,967
Deductions:						
Agency fund deductions	<u>505,515</u>	<u>4,104,083</u>	<u>1,725</u>	<u>2,055,018</u>	<u>40,127</u>	<u>8,253,260</u>
Excess (deficiency) of total additions over total deductions	-	-	2,925	-	(20,379)	(8,203,293)
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>250</u>	<u>-</u>	<u>42,008</u>	<u>8,226,711</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,175</u>	<u>\$ -</u>	<u>\$ 21,629</u>	<u>\$ 23,418</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	After Settlement Collections	Coroner Training	Distributable Property Tax	Distributable FIT	Distributable License Excise	Local Option PTRC
Additions:						
Agency fund additions	\$ 253,154,449	\$ 18,368	\$ 154,017,988	\$ 1,298,954	\$ 17,021,314	\$ 9,065,916
Deductions:						
Agency fund deductions	181,172,359	9,594	154,017,988	1,298,954	17,016,145	9,065,916
Excess (deficiency) of total additions over total deductions	71,982,090	8,774	-	-	5,169	-
Cash and investment fund balance - beginning	4,974,396	1,155	-	-	(9,273)	-
Cash and investment fund balance - ending	<u>\$ 76,956,486</u>	<u>\$ 9,929</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,104)</u>	<u>\$ -</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Riverboat Wager Tax Distribution	Local Option Certified Shares	Education Plate Fees	Court Fees Agency	Peddlers License	County Employee Benefit
Additions:						
Agency fund additions	\$ 1,146,659	\$ 27,197,733	\$ 9,675	\$ 50,047	\$ -	\$ 7,137,102
Deductions:						
Agency fund deductions	<u>1,146,659</u>	<u>27,197,733</u>	<u>9,938</u>	<u>50,047</u>	<u>-</u>	<u>7,137,102</u>
Excess (deficiency) of total additions over total deductions	-	-	(263)	-	-	-
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>263</u>	<u>-</u>	<u>100</u>	<u>100,000</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 100,000</u>

ELKHART COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	New Paris Conservancy District	Elkhart County Regional Sewer District	Rush Memorial	Work Release Agency	Distributable - Rainy Day	Totals
Additions:						
Agency fund additions	\$ 188,941	\$ 3,675	\$ 1,302	\$ 1,223,128	\$ 11,127,717	\$ 578,396,982
Deductions:						
Agency fund deductions	188,941	6,649	1,550	1,226,102	11,127,717	519,691,987
Excess (deficiency) of total additions over total deductions	-	(2,974)	(248)	(2,974)	-	58,704,995
Cash and investment fund balance - beginning	-	3,450	591	2,974	-	23,466,008
Cash and investment fund balance - ending	\$ -	\$ 476	\$ 343	\$ -	\$ -	\$ 82,171,003

ELKHART COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2008

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	415,290,762
Buildings	149,501,116
Improvements other than buildings	4,585,227
Machinery and equipment	19,501,903
Construction in progress	<u>12,521,890</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 602,289,939</u>

<u>Primary Government</u>	<u>Ending Balance</u>
Business-type activities:	
Landfill:	
Capital assets, not being depreciated:	
Land	\$ 1,134,214
Buildings	2,040,739
Improvements other than buildings	84,396
Machinery and equipment	<u>4,139,360</u>
Total Landfill capital assets	<u>\$ 7,398,709</u>

ELKHART COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2008

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	\$ 20,810,000	\$ 2,282,394
Series 2007	29,765,000	1,181,276
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	7,030,000	1,869,125
911 Center Telephone System (description of asset leased)	297,197	145,013
Notes and loans payable:		
Hudson Clinic Loan	274,573	52,455
Guaranteed Energy Saving Contract	1,397,413	508,723
Total governmental activities debt	<u>\$ 78,889,183</u>	<u>\$ 6,879,791</u>

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

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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, 2008. 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 its major federal program 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 its major federal program for the year ended December 31, 2008.

Internal Control Over Compliance

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

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

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

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

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

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

STATE BOARD OF ACCOUNTS

August 3, 2009

ELKHART COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2008

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 07 WIC 119-2 FY 08	\$ 639,523 <u>143,318</u>
Total for federal grantor agency			<u>782,841</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grants			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2006-DJ-BX-0893 2007-DJ-BX-0696 2008-DJ-BX-0331	264 12,817 <u>12,027</u>
Total for program			<u>25,108</u>
Pass-Through Indiana Criminal Justice Institute Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	07-JF-008	<u>10,000</u>
Crime Victim Assistance	16.575	06-VA-157 07-VA-172 07-ST-015	85,615 29,786 <u>20,612</u>
Total for program			<u>136,013</u>
Total for federal grantor agency			<u>171,121</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-2008-04-01-17 PT-2009-04-01-19 154HE-2008-08-01-10	37,814 15,356 <u>29,933</u>
Total for program			<u>83,103</u>
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	K8-2008-02-03-07 K8-2009-03-03-09 K4-2009-08-01-04 K4-2009-03-02-02 K4-2008-02-02-02	13,787 7,678 2,091 22,408 <u>159,208</u>
Total for program			<u>205,172</u>
Total for federal grantor agency			<u>288,275</u>
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>			
Direct Grant Brownfield Assessment and Cleanup Cooperative Agreements	66.818	BF-00E12801	<u>159,150</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through National Association of County and City Health Officials Medical Reserve Corps Small Grant Program	93.008	1-MRCSG061001-01	<u>675</u>
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069	BPRS 119-9	<u>42,500</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	TB 119-3	<u>3,945</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, 2008
(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 Child Services Child Support Enforcement	93.563	Prosecutor's Expenditures Clerk's Expenditures Indirect Costs	770,263 252,614 <u>204,595</u>
Total for program			<u>1,227,472</u>
Pass-Through Indiana Department of Health Preventative Health Services - Sexually Transmitted Diseases Control Grants	93.977	STD 119-14 FY 07 STD 119-14 FY 08	1,826 <u>10,556</u>
Total for program			<u>12,382</u>
Epidemiologic Research Studies of AIDS and HIV Infection in Select Population Groups	93.943	AIDS 119-5 FY 07 AIDS 119-5 FY 08	6,417 <u>31,095</u>
Total for program			<u>37,512</u>
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	93.988	DG 119-6 FY 08 ASSIST 119-22	45,844 <u>11,886</u>
Total for program			<u>57,730</u>
Maternal and Child Health Services Block Grant to the States	93.994	MCH 119-1 FY 07 MCH 119-1 FY 08	15,610 <u>166,235</u>
Total for program			<u>181,845</u>
Total for federal grantor agency			<u>1,564,061</u>
<u>SOCIAL SECURITY ADMINISTRATION</u>			
Pass-Through Indiana Family and Social Services Administration Supplemental Security Income	96.006	MCH 119-1	<u>308</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Transportation Bridge Alteration	97.014	DES #0600470	<u>19,643</u>
Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	LEA-002 FY-08	51,896 <u>2,312</u>
Total for program			<u>54,208</u>
Emergency Management Performance Grants	97.042	FY 08	<u>51,140</u>
Total for federal grantor agency			<u>124,991</u>
Total federal awards expended			<u>\$ 3,090,747</u>

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

ELKHART COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Elkhart County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2008:

Program Title	Federal CFDA Number		
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	\$	10,000
Highway Safety Cluster			42,739

ELKHART COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

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

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

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
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 August 3, 2009, with David L. Hess, Auditor; Terry Rodino, President of the Board of County Commissioners; and John K. Letherman, President of the County Council.