

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

ANNUAL FINANCIAL REPORT

2005

PORTER COUNTY, INDIANA



FILED

11/29/2006

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sandra K. Vuko	01-01-03 to 12-31-06
Treasurer	James R. Murphy	01-01-02 to 12-31-09
Clerk	Dale Brewer	01-01-04 to 12-31-07
Sheriff	David Reynolds	01-01-03 to 12-31-06
Recorder	Linda Trinkler	01-01-04 to 12-31-07
President of the Board of County Commissioners	Robert Harper	01-01-05 to 12-31-06
President of the County Council	Robert Poparad Daniel Whitten	01-01-05 to 12-31-05 01-01-06 to 12-31-06



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 PORTER 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 Porter County (County), as of and for the year ended December 31, 2005, 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. The basis of accounting noted above is a different basis than that used in the prior year.

As discussed in Note I, the financial statements referred to above do not include a number of component units 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 units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2005, 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 October 24, 2006, 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 and grants. Our report on compliance and on internal control over financial reporting should be read along with this report.

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

Our audit was performed for the purpose of forming an opinion on the basic financial statements of the County taken as a whole. 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, Schedules of Contributions From the Employer and Other Contributing Entities 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 or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the table of contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not a required part 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

October 24, 2006



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF PORTER COUNTY, INDIANA

We have audited the financial statements of Porter County (County), as of and for the year ended December 31, 2005, and have issued our report thereon dated October 24, 2006. The opinion to the financial statements was qualified due to the omission of the component units of Porter County, which results in incomplete presentation. 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.

Compliance

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 grants, 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 that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

We noted other matters involving the internal control over financial reporting that we have discussed with the management of the County on October 24, 2006. These immaterial instances of noncompliance were subsequently communicated to management in a separate letter.

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

October 24, 2006

STATE BOARD OF ACCOUNTS

PORTER COUNTY
STATEMENT OF CASH ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2005

<u>Functions/Programs</u>	Program Receipts				Net (Disbursement) Receipt and Changes in Net Assets
	<u>Disbursements</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	Primary Government
					<u>Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 23,254,832	\$ 3,913,222	\$ 205,151	\$ 395,808	\$ (18,740,651)
Public safety	16,525,368	3,227,539	3,138,462	267,516	(9,891,851)
Highways and streets	4,710,087	332,880	3,559,738	1,061,957	244,488
Health and welfare	7,100,673	474,087	2,347,160	-	(4,279,426)
Culture and recreation	2,189,042	740,318	950	18,471	(1,429,303)
Urban redevelopment and housing	-	-	30,000	-	30,000
Principal and interest on long-term debt	<u>4,544,582</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,544,582)</u>
Total primary government	<u>\$ 58,324,584</u>	<u>\$ 8,688,046</u>	<u>\$ 9,281,461</u>	<u>\$ 1,743,752</u>	<u>(38,611,325)</u>
General receipts:					
Property taxes					28,523,996
Inheritance tax					303,771
CEDIT Tax					2,607,079
Excise tax					2,775,507
Financial institution tax					54,503
Innkeepers tax					822,139
Gaming taxes					925,670
Refunds and reimbursements					299,799
Other					205,196
Bonds and loans					3,168,000
Unrestricted investment earnings					<u>1,546,914</u>
Total general receipts					<u>41,232,574</u>
Change in net assets					2,621,249
Net assets - beginning					<u>33,067,114</u>
Net assets - ending					<u>\$ 35,688,363</u>
 <u>Assets</u>					
Cash and investments					\$ 15,057,040
Restricted assets:					
Cash and cash investments					<u>20,631,323</u>
Total assets					<u>\$ 35,688,363</u>
 <u>Net Assets</u>					
Restricted for:					
Debt service					\$ 5,372,733
Capital projects					6,256,581
Other purposes					9,002,009
Unrestricted					<u>15,057,040</u>
Total net assets					<u>\$ 35,688,363</u>

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

PORTER 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, 2005

	General	County Highway	Emergency Telephone System E-911	Juvenile Housing Debt	Cumulative Bridge	Other Governmental Funds	Totals
Receipts:							
Taxes	\$ 23,632,390	\$ -	\$ -	\$ -	\$ 239,041	\$ 7,931,356	\$ 31,802,787
Special assessments	-	-	-	-	-	481,758	481,758
Licenses and permits	1,700	332,880	-	-	-	830,959	1,165,539
Intergovernmental	3,249,079	3,559,738	329,831	-	32,787	7,588,401	14,759,836
Charges for services	868,597	-	1,316,022	-	-	4,120,439	6,305,058
Fines and forfeits	625,286	-	-	-	-	538,636	1,163,922
Other	1,273,722	157,088	91,694	-	73,334	499,122	2,094,960
Total receipts	29,650,774	4,049,706	1,737,547	-	345,162	21,990,671	57,773,860
Disbursements:							
General government	14,516,970	-	-	-	-	4,113,042	18,630,012
Public safety	9,094,910	-	1,675,597	-	-	5,754,841	16,525,348
Highways and streets	-	3,662,242	-	-	-	983,695	4,645,937
Health and welfare	2,398,434	-	-	-	-	4,702,239	7,100,673
Culture and recreation	228,177	-	-	-	-	1,832,989	2,061,166
Debt service:							
Principal	92,000	254,855	-	-	-	2,146,811	2,493,666
Interest	12,703	21,942	-	8,287	-	2,007,984	2,050,916
Capital outlay	-	-	-	-	751,674	2,930,893	3,682,567
Total disbursements	26,343,194	3,939,039	1,675,597	8,287	751,674	24,472,494	57,190,285
Excess (deficiency) of receipts over disbursements	3,307,580	110,667	61,950	(8,287)	(406,512)	(2,481,823)	583,575
Other financing sources (uses)							
Bond proceeds	-	-	-	3,168,000	-	-	3,168,000
Transfers in	2,500,000	-	-	-	2,800,000	3,536,319	8,836,319
Transfers out	(5,115,115)	-	-	-	(3,100,000)	(621,204)	(8,836,319)
Total other financing sources (uses)	(2,615,115)	-	-	3,168,000	(300,000)	2,915,115	3,168,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	692,465	110,667	61,950	3,159,713	(706,512)	433,292	3,751,575
Cash basis fund balance - beginning	5,922,993	1,945,014	1,977,828	-	3,761,680	17,935,911	31,543,426
Cash basis fund balance - ending	\$ 6,615,458	\$ 2,055,681	\$ 2,039,778	\$ 3,159,713	\$ 3,055,168	\$ 18,369,203	35,295,001
Amounts reported for governmental activities in the Statement of Net Assets 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 Net Assets.							
Net assets of governmental activities							\$ 393,362
							<u>\$ 35,688,363</u>
Cash Basis Assets - December 31							
Cash and investments	\$ 6,615,458	\$ -	\$ 2,039,778	\$ -	\$ -	\$ 6,008,442	\$ 14,663,678
Restricted assets:							
Cash and investments	-	2,055,681	-	3,159,713	3,055,168	12,360,761	20,631,323
Total cash basis assets - December 31	\$ 6,615,458	\$ 2,055,681	\$ 2,039,778	\$ 3,159,713	\$ 3,055,168	\$ 18,369,203	\$ 35,295,001
Cash Basis Fund Balance - December 31							
Restricted for:							
Debt service	\$ -	\$ -	\$ -	\$ 3,159,713	\$ -	\$ 2,213,020	\$ 5,372,733
Capital outlay	-	-	-	-	3,055,168	3,201,413	6,256,581
Other purposes	-	2,055,681	-	-	-	6,946,328	9,002,009
Unrestricted	6,615,458	-	2,039,778	-	-	6,008,442	14,663,678
Total cash basis fund balance - December 31	\$ 6,615,458	\$ 2,055,681	\$ 2,039,778	\$ 3,159,713	\$ 3,055,168	\$ 18,369,203	\$ 35,295,001

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

PORTER COUNTY
STATEMENT OF ASSETS AND FUND BALANCE AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCE - CASH AND INVESTMENT BASIS
PROPRIETARY FUND
As of and for the Year Ended December 31, 2005

	Internal Service Fund
Operating receipts:	
Charges for services - internal	\$ 3,232,400
Operating disbursements:	
Insurance claims and premiums	<u>4,366,699</u>
Deficiency of receipts over disbursements	<u>(1,134,299)</u>
Nonoperating receipts:	
Interest and investment receipts	<u>3,973</u>
Deficiency of receipts over disbursements and nonoperating receipts	(1,130,326)
Cash basis fund balance - beginning	<u>1,523,688</u>
Cash basis fund balance - ending	<u><u>\$ 393,362</u></u>
<u>Cash Basis Assets - December 31</u>	
Cash and investments	<u><u>\$ 393,362</u></u>
<u>Cash Basis Fund Balance - December 31</u>	
Unrestricted	<u><u>\$ 393,362</u></u>

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

PORTER COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2005

	Sheriff's Retirement and Benefit Pension Plans	Private-Purpose Trust Fund	Agency Funds
Additions:			
Contributions:			
Employer	\$ 545,381	\$ -	\$ -
Plan members	<u>83,441</u>	<u>-</u>	<u>-</u>
Total contributions	<u>628,822</u>	<u>-</u>	<u>-</u>
Investment earnings:			
Interest	<u>342,829</u>	<u>-</u>	<u>-</u>
Agency fund additions	<u>-</u>	<u>-</u>	<u>547,098,207</u>
Total additions	<u>971,651</u>	<u>-</u>	<u>547,098,207</u>
Deductions:			
Benefits	1,198,091	-	-
Administrative and general	47,211	-	-
Agency fund deductions	<u>-</u>	<u>-</u>	<u>538,012,824</u>
Total deductions	<u>1,245,302</u>	<u>-</u>	<u>538,012,824</u>
Excess (deficiency) of total additions over total deductions	(273,651)	-	9,085,383
Cash and investments - beginning	<u>8,580,769</u>	<u>25,066</u>	<u>17,284,875</u>
Cash and investments - ending	<u>\$ 8,307,118</u>	<u>\$ 25,066</u>	<u>\$ 26,370,258</u>

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

PORTER 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:	Porter County
Blended Component Unit:	Porter County Convention, Recreation and Visitor's Commission (Commission)

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

The Porter County Solid Waste 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.

The Porter Health System (Hospital), a discrete 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.

Blended Component Units

A blended component unit is a separate legal entity that meets the component unit criteria. In addition, the blended component unit's governing body is the same or substantially the same as the County's governing body or the component unit provides services entirely to the County. The component unit's funds are blended into those of the County by appropriate fund type to constitute the primary government presentation. The blended component unit is presented below:

<u>Component Unit</u>	<u>Description/Inclusion Criteria</u>	<u>Fund Included In</u>
Porter County Convention, Recreation, and Visitor's Commission	Although it is legally separate from the County, the Convention, Recreation, and Visitor's Commission is reported as if it were a part of the County because it provides services entirely or almost entirely to the County.	Convention, Recreation, and Visitor's Bureau Fund (Special Revenue Fund)

Joint Venture

The County is a participant with three counties in a joint venture to operate the Northwestern Indiana Regional Planning Commission (NIRPC) which was created as a multi-purpose area-wide planning agency for such fields as economic development, transportation, environmental protection, and comprehensive planning. NIRPC's enabling legislation (IC 36-7) provides that participating counties must provide an annual appropriation at minimum level of thirty cents per capita. Complete financial statements for NIRPC can be obtained from their administrative offices at 6100 Southport Road, Portage, Indiana, 46368.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The County is a participant with the State of Indiana and Lake County in a joint venture to operate the Regional Development Authority (RDA), which was created as a planning and development agency for Northwest Indiana in the areas of rail, bus service, airport, and Lake Michigan shoreline renovation. The RDA is in the organizing phase and no separate financial statements are available.

Related Organizations

The County's officials are also responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County appoints the board members of the Porter County Airport Authority, Porter County Juvenile Service Center Building Corporation, and the Porter County Jail Building Corporation.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis display information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

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, liabilities, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, the proprietary fund, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

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

The county highway fund is a special revenue fund. It accounts for the financial resources received from the State of Indiana's Motor Vehicle Highway distributions, local permits and road agreements to fund the construction and maintenance of local roadways.

The emergency telephone system E-911 fund is a special revenue fund. It accounts for financial resources from the state and an E-911 surcharge on customer utility bills for the maintenance of the E-911 system.

The juvenile housing debt fund is a debt service fund. It accounts for the financial resources from the issuance of general obligation bonds and will be used to pay the county's share of prior year's juvenile housing expenses that has been provided by the State. It will also be used to repay the bonds.

The cumulative bridge fund is a capital projects fund. It accounts for the financial resources received from state distributions and local taxes to fund construction and maintenance of county bridges.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Additionally, the County reports the following fund types:

The internal service fund accounts for health insurance benefits 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 school corporations in the county.

Agency funds account for assets held by the County as an agent for federal, state, and other local governments.

C. Measurement Focus and Basis of Accounting

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

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

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

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

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

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

2. 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.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

3. 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.

4. Equity Classification

Government-Wide Statements

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

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

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.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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. The effects of interfund services between funds, if any, are not eliminated in the Statement of Activities – 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.

On or before August 31, 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. Disbursements in Excess of Appropriations

For the year ended December 31, 2005, disbursements exceeded budgeted appropriations in the following funds by the amounts below:

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund Number	Fund Name	2005
01	General Fund - Election Board	\$ 1,291
01	General Fund - Sheriff's Garage	15,693
01	General Fund - Juvenile Detention	7,687
33	Auditor's Plat Map	11,535
34	PCADOS	65,730
57	County Surveyor's Corner Perpetuation	49,484
131	Northwest Indiana Regional Planning Commission	16,637
186	Enhanced Access	4,904
203	Tobacco Settlement Fund	5,961
213	Supplemental Public Defender Service	3,548
230	Juvenile Probation Administrative Fee	270
233	Federal Grant Commissioners	6,189
252	CEDIT Project 3 Building Maintenance	71,647
291	Unsafe Building	4,146
211	Jail Lease Rental	10,626
25	Cumulative Bridge	<u>6,954</u>
Total		<u>\$ 282,302</u>

These disbursements were funded by available cash balances in the funds.

C. Cash and Investment Balance Deficit

At December 31, 2005, the following fund reported a deficit in cash and investments, which is a violation of the Uniform Compliance Guidelines and State statute:

Fund Number	Agency Fund Name	2005
62	Refunds	<u>\$ 5,701,273</u>

Cash and investment deficit arose primarily from disbursements exceeding receipts due to not being reimbursed by tax settlement by December 31, 2005.

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 depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. All bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. The Sheriff's Merit Board has not established an investment policy for the Sheriff's Retirement and Benefit Pension Plan. As of December 31, 2005, the County had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. Treasuries and Securities	\$ 763,172
U.S. Agencies	490,781
Corporate Bonds	2,300,229
Mutual Funds	2,130,644
Corporate Stock	2,104,972
Total	\$ 7,789,798

Investment Policies

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 unit 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.

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

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments. At December 31, 2005, the County did not hold investments in a counterparty's trust department or agent and not in the County's name.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments. At December 31, 2005, the Sheriff's Retirement and Benefit Pension Plans held investments in U.S. treasuries and securities, U.S. Agencies, corporate bonds, mutual funds and corporate stock in the amount of \$7,789,798.

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 that limits investment maturities as a means of managing its exposure to fair value losses.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. Treasuries and Securities	\$ -	\$ 418,375	\$ 344,797
U.S. Agencies	-	195,281	295,500
Corporate Bonds	810,022	1,139,610	350,597
Mutual Funds*	2,130,644	-	-
Corporate Stock*	2,104,972	-	-
Totals	<u>\$ 5,045,638</u>	<u>\$ 1,753,266</u>	<u>\$ 990,894</u>

*The mutual funds and corporate stock not listed on the Trustee's maturity schedules, assumed to be less than one year.

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.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	County's Investments		
	Mutual Funds	Corporate Bonds	Stocks
AAA	\$ -	\$ 413,044	\$ 190,041
AA	-	353,667	453,793
A	609,357	923,504	605,236
BBB	-	154,763	215,166
B	631,430	-	-
CCC	-	83,087	-
Unrated	889,857	372,164	640,736
Totals	<u>\$ 2,130,644</u>	<u>\$ 2,300,229</u>	<u>\$ 2,104,972</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk. More than 5% of the Sheriff's Retirement and Benefit investments are in U.S. Treasury Notes and Bonds, U.S. Government Agencies, Corporate Bonds, Corporate Stock and Mutual Funds. These investments represent 10%, 7%, 25%, 22%, and 29%, respectively, of the total investments.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2005, were as follows:

Transfer From	Transfer To	2005
General Fund	Cumulative Bridge	\$ 2,500,000
	Other governmental	2,615,115
Cumulative Bridge	General Fund	2,500,000
	Other governmental	600,000
Other governmental	Cumulative Bridge	300,000
	Other governmental	<u>321,204</u>
Total		<u>\$ 8,836,319</u>

The County typically uses transfers to fund ongoing operating subsidies and to transfer the portion of state-shared revenues from the General Fund to the debt service fund for current-year debt service requirements.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. Restatements and Reclassifications

For the year ended December 31, 2005, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by opinion unit:

Opinion Unit	Balance as Reported December 31, 2004	Cash Balance Reclassification	Balance as Restated January 1, 2005
Governmental funds:			
Major funds:			
General	\$ 6,332,038	\$ (409,045)	\$ 5,922,993
Cumulative Bridge	3,767,662	(5,982)	3,761,680
Other governmental funds	18,435,892	(499,981)	17,935,911
Agency funds	16,369,867	915,008	17,284,875

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 post-employment benefits); and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; (excluding postemployment benefits); and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Medical Benefits to Employees, Retirees, and Dependents

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees, and dependents (excluding postemployment benefits). The risk financing fund is accounted for in the Employee Benefit Plan Fund, an internal service fund, where assets are set aside for claim settlement. An excess policy through commercial insurance covers individual claims in excess of \$90,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Interfund premiums are paid into the fund by all affected funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based upon the trend in actual claim experience, which is applied to each affected fund and are reported as quasi-external interfund transactions. Provisions are also made for unexpected and unusual claims.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Holding Corporations

The County has entered into a capital lease with Porter County Juvenile Service Center 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 \$344,735, including \$104,735 in interest.

The County has entered into a capital lease with Porter County Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year totaled \$2,969,626, including \$1,784,626 in interest.

C. Subsequent Events

The County Auditor made the final settlement of the 2004 payable 2005 taxes on March 20, 2006. This resulted in reduced tax receipts for the County in 2005.

On September 15, 2006, the County received \$25,000,000 from the State of Indiana for the County and various cities and towns within the county for the Major Moves Construction Fund. The County's share of these funds is \$14,369,910.25. Funds were distributed in accordance to IC 8-14-14-6(a)(3). The County may use these funds for construction of highways, roads, and bridges, regional development authority expenditures, and other economic development projects.

D. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for 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.

E. 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.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 633,038	\$ 548,995	\$ 27,232
Interest on net pension obligation	(43,037)	9,371	-
Adjustment to annual required contribution	49,044	(17,798)	-
Annual pension cost	639,045	540,568	27,232
Contributions made	791,659	518,149	27,232
Increase (decrease) in net pension obligation	(152,614)	22,419	-
Net pension obligation, beginning of year	(593,613)	124,942	-
Net pension obligation, end of year	\$ (746,227)	\$ 147,361	\$ -

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	5%	20%	1%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-05	01-01-05	01-01-05
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	40 years	40 years	40 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

Actuarial Assumptions

Investment rate of return	7.25%	7%	7%
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%

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Three Year Trend Information

	<u>Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
PERF	06-30-03	\$ 761,552	90%	\$ (460,359)
	06-30-04	590,995	123%	(593,613)
	06-30-05	639,045	134%	(746,227)
County Police Retirement Plan	12-31-03	471,202	72.4%	74,183
	12-31-04	515,535	89.2%	124,942
	12-31-05	540,568	95.8%	147,361
County Police Benefit Plan	12-31-03	29,283	100%	-
	12-31-04	26,551	100%	-
	12-31-05	27,232	100%	-

PORTER COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-03	\$ 12,479,056	\$ 12,048,495	\$ 430,561	104%	\$ 13,652,482	3%
07-01-04	12,731,763	12,539,866	191,897	102%	14,074,121	1%
07-01-05	13,357,912	15,258,579	(1,900,667)	88%	15,140,711	(13%)

County Police Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-00	\$ 7,431,710	\$ 7,803,316	(371,606)	95%	\$ 2,197,859	(17%)
01-01-01	8,098,868	8,399,014	(300,146)	96%	2,258,410	(13%)
01-01-02	8,597,090	8,889,561	(292,471)	97%	2,372,536	(12%)
01-01-03	8,013,055	8,323,596	(310,541)	96%	2,298,625	(14%)
01-01-04	8,034,369	8,463,405	(429,036)	95%	2,370,801	(18%)
01-01-05	8,132,602	8,603,632	(471,030)	95%	2,681,234	(18%)

PORTER COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULES OF CONTRIBUTIONS FROM THE
 EMPLOYER AND OTHER CONTRIBUTING ENTITIES

	Year Ending	County Police Pension			
		Annual Required Contribution (ARC)	Percentage of ARC Contributed		
			County	State	
County Police Retirement Plan	12-31-04	\$ 515,535	91%	0%	
	12-31-05	548,995	94%	0%	
County Police Benefit Plan	12-31-04	26,551	104%	0%	
	12-31-05	27,232	100%	0%	

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - NONMAJOR FUNDS BY FUND TYPE
 For The Year Ended December 31, 2005

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Funds
Receipts:				
Taxes	\$ 3,506,184	\$ 1,986,520	\$ 2,438,652	\$ 7,931,356
Special assessments	454,198	-	27,560	481,758
Licenses and permits	830,959	-	-	830,959
Intergovernmental	6,916,093	199,465	472,843	7,588,401
Charges for services	4,120,439	-	-	4,120,439
Fines and forfeits	538,636	-	-	538,636
Other	472,666	-	26,456	499,122
	<u>16,839,175</u>	<u>2,185,985</u>	<u>2,965,511</u>	<u>21,990,671</u>
Disbursements:				
General government	4,113,042	-	-	4,113,042
Public safety	5,754,841	-	-	5,754,841
Highways and streets	983,695	-	-	983,695
Health and welfare	4,702,239	-	-	4,702,239
Culture and recreation	1,832,989	-	-	1,832,989
Debt service:				
Principal	31,811	2,115,000	-	2,146,811
Interest	506	2,007,478	-	2,007,984
Capital outlay	-	-	2,930,893	2,930,893
	<u>17,419,123</u>	<u>4,122,478</u>	<u>2,930,893</u>	<u>24,472,494</u>
Excess (deficiency) of receipts over disbursements	<u>(579,948)</u>	<u>(1,936,493)</u>	<u>34,618</u>	<u>(2,481,823)</u>
Other financing sources (uses)				
Transfers in	721,887	2,607,645	206,787	3,536,319
Transfers out	(546,204)	-	(75,000)	(621,204)
	<u>175,683</u>	<u>2,607,645</u>	<u>131,787</u>	<u>2,915,115</u>
Excess of receipts and other financing sources over disbursements and other financing uses	(404,265)	671,152	166,405	433,292
Cash basis fund balance - beginning	<u>13,359,035</u>	<u>1,541,868</u>	<u>3,035,008</u>	<u>17,935,911</u>
Cash basis fund balance - ending	<u>\$ 12,954,770</u>	<u>\$ 2,213,020</u>	<u>\$ 3,201,413</u>	<u>\$ 18,369,203</u>
<u>Cash Basis Assets - December 31</u>				
Cash and investments	\$ 6,008,442	\$ -	\$ -	\$ 6,008,442
Restricted assets:				
Cash and investments	<u>6,946,328</u>	<u>2,213,020</u>	<u>3,201,413</u>	<u>12,360,761</u>
Total cash basis assets - December 31	<u>\$ 12,954,770</u>	<u>\$ 2,213,020</u>	<u>\$ 3,201,413</u>	<u>\$ 18,369,203</u>
<u>Cash Basis Fund Balance - December 31</u>				
Restricted for:				
Debt service	\$ -	\$ 2,213,020	\$ -	\$ 2,213,020
Capital projects	-	-	3,201,413	3,201,413
Other purposes	6,946,328	-	-	6,946,328
Unrestricted	<u>6,008,442</u>	<u>-</u>	<u>-</u>	<u>6,008,442</u>
Total cash basis fund balance - December 31	<u>\$ 12,954,770</u>	<u>\$ 2,213,020</u>	<u>\$ 3,201,413</u>	<u>\$ 18,369,203</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2005

	County Health	County Corrections Fund	2000 Reassessment	Prosecutor's Continuing Education	Sheriffs Continuing Education	Prosecutor's Deferral Fee	Caring Place Grant	Local Health Maintenance
Receipts:								
Taxes	\$ 262,571	\$ -	\$ 192,963	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	26,305	95,695	19,513	-	-	-	29,242	58,807
Charges for services	351,778	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	239,116	-	-
Other	-	-	45,252	-	-	70	-	5,010
Total receipts	640,654	95,695	257,728	-	-	239,186	29,242	63,817
Disbursements:								
General government	-	-	243,139	-	-	-	-	-
Public safety	-	53,594	-	-	410	357,394	-	-
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	873,762	-	-	-	-	-	29,242	121,120
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	23,907	-	-	-	-	-
Interest	-	-	506	-	-	-	-	-
Total disbursements	873,762	53,594	267,552	-	410	357,394	29,242	121,120
Excess (deficiency) of receipts over disbursements	(233,108)	42,101	(9,824)	-	(410)	(118,208)	-	(57,303)
Other financing sources (uses)								
Transfers in	-	-	-	-	6,834	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	6,834	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(233,108)	42,101	(9,824)	-	6,424	(118,208)	-	(57,303)
Cash basis fund balance - beginning	579,387	2,354	967,201	10,451	31,425	336,323	-	127,088
Cash basis fund balance - ending	<u>\$ 346,279</u>	<u>\$ 44,455</u>	<u>\$ 957,377</u>	<u>\$ 10,451</u>	<u>\$ 37,849</u>	<u>\$ 218,115</u>	<u>\$ -</u>	<u>\$ 69,785</u>
Cash Basis Assets - December 31								
Cash and investments	\$ -	\$ -	\$ -	\$ 10,451	\$ 37,849	\$ 218,115	\$ -	\$ 69,785
Restricted assets:								
Cash and investments	346,279	44,455	957,377	-	-	-	-	-
Total cash basis assets - December 31	<u>\$ 346,279</u>	<u>\$ 44,455</u>	<u>\$ 957,377</u>	<u>\$ 10,451</u>	<u>\$ 37,849</u>	<u>\$ 218,115</u>	<u>\$ -</u>	<u>\$ 69,785</u>
Cash Basis Fund Balance - December 31								
Restricted for:								
Other purposes	\$ 346,279	\$ 44,455	\$ 957,377	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	-	-	10,451	37,849	218,115	-	69,785
Total cash basis fund balance - December 31	<u>\$ 346,279</u>	<u>\$ 44,455</u>	<u>\$ 957,377</u>	<u>\$ 10,451</u>	<u>\$ 37,849</u>	<u>\$ 218,115</u>	<u>\$ -</u>	<u>\$ 69,785</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Emergency Planning and Right to Know	Recorder's Records Perpetuation	Local Road and Street	Antabuse	Auditor's Plat Map	County User Fee	Park and Recreation Grant	Pretrial Diversion
Receipts:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	36,970	-	1,052,937	-	-	-	-	-
Charges for services	-	309,586	-	70,248	24,120	365,319	-	-
Fines and forfeits	-	-	-	16,430	-	-	-	67,802
Other	-	-	30,665	-	-	-	164	-
Total receipts	36,970	309,586	1,083,602	86,678	24,120	365,319	164	67,802
Disbursements:								
General government	-	260,177	-	-	64,109	299,333	-	-
Public safety	24,177	-	-	120,441	-	-	-	68,583
Highways and streets	-	-	983,695	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total disbursements	24,177	260,177	983,695	120,441	64,109	299,333	-	68,583
Excess (deficiency) of receipts over disbursements	12,793	49,409	99,907	(33,763)	(39,989)	65,986	164	(781)
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(6,834)	-	-
Total other financing sources (uses)	-	-	-	-	-	(6,834)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	12,793	49,409	99,907	(33,763)	(39,989)	59,152	164	(781)
Cash basis fund balance - beginning	72,056	314,218	425,898	126,527	83,678	455,740	3,379	151,226
Cash basis fund balance - ending	<u>\$ 84,849</u>	<u>\$ 363,627</u>	<u>\$ 525,805</u>	<u>\$ 92,764</u>	<u>\$ 43,689</u>	<u>\$ 514,892</u>	<u>\$ 3,543</u>	<u>\$ 150,445</u>
Cash Basis Assets - December 31								
Cash and investments	\$ 84,849	\$ -	\$ -	\$ 92,764	\$ 43,689	\$ 514,892	\$ -	\$ 150,445
Restricted assets:								
Cash and investments	-	363,627	525,805	-	-	-	3,543	-
Total cash basis assets - December 31	<u>\$ 84,849</u>	<u>\$ 363,627</u>	<u>\$ 525,805</u>	<u>\$ 92,764</u>	<u>\$ 43,689</u>	<u>\$ 514,892</u>	<u>\$ 3,543</u>	<u>\$ 150,445</u>
Cash Basis Fund Balance - December 31								
Restricted for:								
Other purposes	\$ -	\$ 363,627	\$ 525,805	\$ -	\$ -	\$ -	\$ 3,543	\$ -
Unrestricted	84,849	-	-	92,764	43,689	514,892	-	150,445
Total cash basis fund balance - December 31	<u>\$ 84,849</u>	<u>\$ 363,627</u>	<u>\$ 525,805</u>	<u>\$ 92,764</u>	<u>\$ 43,689</u>	<u>\$ 514,892</u>	<u>\$ 3,543</u>	<u>\$ 150,445</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Animal Shelter Support	County Correction Home Detention	Sunset Hill Farm	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services	Prosecutor's Victim Assistance	Clerk's IV-D	Prosecutor's IV-D
Receipts:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	103,871	-	-	-	-	-	-
Charges for services	-	-	-	95,869	500,169	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other	2,169	-	-	-	-	-	-	-
Total receipts	2,169	103,871	-	95,869	500,169	-	-	-
Disbursements:								
General government	-	-	-	-	-	-	-	-
Public safety	-	98,388	-	64,234	334,384	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	2,614	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total disbursements	2,614	98,388	-	64,234	334,384	-	-	-
Excess (deficiency) of receipts over disbursements	(445)	5,483	-	31,635	165,785	-	-	-
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(445)	5,483	-	31,635	165,785	-	-	-
Cash basis fund balance - beginning	819	45,379	4,787	124,524	330,290	10,500	109	53
Cash basis fund balance - ending	<u>\$ 374</u>	<u>\$ 50,862</u>	<u>\$ 4,787</u>	<u>\$ 156,159</u>	<u>\$ 496,075</u>	<u>\$ 10,500</u>	<u>\$ 109</u>	<u>\$ 53</u>
Cash Basis Assets - December 31								
Cash and investments	\$ 374	\$ -	\$ 4,787	\$ -	\$ -	\$ 10,500	\$ 109	\$ 53
Restricted assets:								
Cash and investments	-	50,862	-	156,159	496,075	-	-	-
Total cash basis assets - December 31	<u>\$ 374</u>	<u>\$ 50,862</u>	<u>\$ 4,787</u>	<u>\$ 156,159</u>	<u>\$ 496,075</u>	<u>\$ 10,500</u>	<u>\$ 109</u>	<u>\$ 53</u>
Cash Basis Fund Balance - December 31								
Restricted for:								
Other purposes	\$ -	\$ 50,862	\$ -	\$ 156,159	\$ 496,075	\$ -	\$ -	\$ -
Unrestricted	374	-	4,787	-	-	10,500	109	53
Total cash basis fund balance - December 31	<u>\$ 374</u>	<u>\$ 50,862</u>	<u>\$ 4,787</u>	<u>\$ 156,159</u>	<u>\$ 496,075</u>	<u>\$ 10,500</u>	<u>\$ 109</u>	<u>\$ 53</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Dunn's Bridge	County Surveyor's Corner Perpetuation	CASA Guardian Ad Litem	County Drug Free Community	Firearm's Training	County Extradition	Drainage Maintenance	Hazardous Substance
Receipts:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	454,198	-
Licenses and permits	-	-	-	-	7,820	-	-	-
Intergovernmental	-	-	11,696	-	-	-	5,000	19,120
Charges for services	-	41,655	-	-	-	-	-	703
Fines and forfeits	-	-	-	176,035	-	3,175	-	-
Other	-	-	-	-	-	-	67,801	31,470
Total receipts	-	41,655	11,696	176,035	7,820	3,175	526,999	51,293
Disbursements:								
General government	-	57,484	-	-	-	-	109,496	-
Public safety	-	-	11,696	154,591	8,323	-	-	195,048
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	180	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total disbursements	180	57,484	11,696	154,591	8,323	-	109,496	195,048
Excess (deficiency) of receipts over disbursements	(180)	(15,829)	-	21,444	(503)	3,175	417,503	(143,755)
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	75,000	-
Transfers out	-	-	-	(17,583)	-	-	(206,787)	-
Total other financing sources (uses)	-	-	-	(17,583)	-	-	(131,787)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(180)	(15,829)	-	3,861	(503)	3,175	285,716	(143,755)
Cash basis fund balance - beginning	1,678	96,274	2,863	53,933	8,687	12,850	1,328,894	721,567
Cash basis fund balance - ending	<u>\$ 1,498</u>	<u>\$ 80,445</u>	<u>\$ 2,863</u>	<u>\$ 57,794</u>	<u>\$ 8,184</u>	<u>\$ 16,025</u>	<u>\$ 1,614,610</u>	<u>\$ 577,812</u>
Cash Basis Assets - December 31								
Cash and investments	\$ 1,498	\$ -	\$ -	\$ -	\$ -	\$ 16,025	\$ -	\$ -
Restricted assets:								
Cash and investments	-	80,445	2,863	57,794	8,184	-	1,614,610	577,812
Total cash basis assets - December 31	<u>\$ 1,498</u>	<u>\$ 80,445</u>	<u>\$ 2,863</u>	<u>\$ 57,794</u>	<u>\$ 8,184</u>	<u>\$ 16,025</u>	<u>\$ 1,614,610</u>	<u>\$ 577,812</u>
Cash Basis Fund Balance - December 31								
Restricted for:								
Other purposes	\$ -	\$ 80,445	\$ 2,863	\$ 57,794	\$ 8,184	\$ -	\$ 1,614,610	\$ 577,812
Unrestricted	1,498	-	-	-	-	16,025	-	-
Total cash basis fund balance - December 31	<u>\$ 1,498</u>	<u>\$ 80,445</u>	<u>\$ 2,863</u>	<u>\$ 57,794</u>	<u>\$ 8,184</u>	<u>\$ 16,025</u>	<u>\$ 1,614,610</u>	<u>\$ 577,812</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Vehicle Inspections	Accident Report	2006 Reassessment	Garage Fund	Coroner's Training and Continuing Education	Adult Probation Drug Free Grant	Drug Unit Grant	Park Operating
Receipts:								
Taxes	\$ -	\$ -	\$ 13,167	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,105	9,723	-	1,572	10,579	-	-	76,754
Fines and forfeits	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	2,105	9,723	13,167	1,572	10,579	-	-	76,754
Disbursements:								
General government	-	-	13,167	-	-	-	-	-
Public safety	-	3,399	-	-	5,354	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	83,494
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total disbursements	-	3,399	13,167	-	5,354	-	-	83,494
Excess (deficiency) of receipts over disbursements	2,105	6,324	-	1,572	5,225	-	-	(6,740)
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,105	6,324	-	1,572	5,225	-	-	(6,740)
Cash basis fund balance - beginning	6,587	14,743	-	8,976	581	2,775	2	36,518
Cash basis fund balance - ending	<u>\$ 8,692</u>	<u>\$ 21,067</u>	<u>\$ -</u>	<u>\$ 10,548</u>	<u>\$ 5,806</u>	<u>\$ 2,775</u>	<u>\$ 2</u>	<u>\$ 29,778</u>
Cash Basis Assets - December 31								
Cash and investments	\$ 8,692	\$ 21,067	\$ -	\$ 10,548	\$ 5,806	\$ -	\$ -	\$ 29,778
Restricted assets:								
Cash and investments	-	-	-	-	-	2,775	2	-
Total cash basis assets - December 31	<u>\$ 8,692</u>	<u>\$ 21,067</u>	<u>\$ -</u>	<u>\$ 10,548</u>	<u>\$ 5,806</u>	<u>\$ 2,775</u>	<u>\$ 2</u>	<u>\$ 29,778</u>
Cash Basis Fund Balance - December 31								
Restricted for:								
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,775	\$ 2	\$ -
Unrestricted	8,692	21,067	-	10,548	5,806	-	-	29,778
Total cash basis fund balance - December 31	<u>\$ 8,692</u>	<u>\$ 21,067</u>	<u>\$ -</u>	<u>\$ 10,548</u>	<u>\$ 5,806</u>	<u>\$ 2,775</u>	<u>\$ 2</u>	<u>\$ 29,778</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Northwestern Indiana Regional Planning Commission	County Family and Children	Porter County Law Enforcement Drug Program	Crumb Rubber Grant	Domestic Violence	Kankakee River Basin Re-establishment	Cable TV Franchise Fund	Porter County Exposition Center Operating
Receipts:								
Taxes	\$ 120,868	\$ 1,347,764	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	6,350	1,615,061	-	-	62,991	-	-	-
Charges for services	-	12,476	-	-	-	-	337,856	399,853
Fines and forfeits	-	-	-	-	-	-	-	-
Other	-	279	-	-	-	-	-	-
Total receipts	127,218	2,975,580	-	-	62,991	-	337,856	399,853
Disbursements:								
General government	119,396	-	-	-	-	-	55,462	-
Public safety	-	-	9,903	-	75,962	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	3,473,980	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	400,488
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total disbursements	119,396	3,473,980	9,903	-	75,962	-	55,462	400,488
Excess (deficiency) of receipts over disbursements	7,822	(498,400)	(9,903)	-	(12,971)	-	282,394	(635)
Other financing sources (uses)								
Transfers in	-	600,000	17,583	-	7,470	-	-	-
Transfers out	-	(315,000)	-	-	-	-	-	-
Total other financing sources (uses)	-	285,000	17,583	-	7,470	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,822	(213,400)	7,680	-	(5,501)	-	282,394	(635)
Cash basis fund balance - beginning	1,220	464,874	1,600	146	5,501	5,069	322,102	134,943
Cash basis fund balance - ending	<u>\$ 9,042</u>	<u>\$ 251,474</u>	<u>\$ 9,280</u>	<u>\$ 146</u>	<u>\$ -</u>	<u>\$ 5,069</u>	<u>\$ 604,496</u>	<u>\$ 134,308</u>
Cash Basis Assets - December 31								
Cash and investments	\$ -	\$ 251,474	\$ -	\$ -	\$ -	\$ 5,069	\$ 604,496	\$ 134,308
Restricted assets:								
Cash and investments	9,042	-	9,280	146	-	-	-	-
Total cash basis assets - December 31	<u>\$ 9,042</u>	<u>\$ 251,474</u>	<u>\$ 9,280</u>	<u>\$ 146</u>	<u>\$ -</u>	<u>\$ 5,069</u>	<u>\$ 604,496</u>	<u>\$ 134,308</u>
Cash Basis Fund Balance - December 31								
Restricted for:								
Other purposes	\$ 9,042	\$ -	\$ 9,280	\$ 146	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	251,474	-	-	-	5,069	604,496	134,308
Total cash basis fund balance - December 31	<u>\$ 9,042</u>	<u>\$ 251,474</u>	<u>\$ 9,280</u>	<u>\$ 146</u>	<u>\$ -</u>	<u>\$ 5,069</u>	<u>\$ 604,496</u>	<u>\$ 134,308</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	DOC Juvenile Basic Training Grant	STOP Grant Caring Place	STOP Grant Prosecutor	Porter County Annex	Memorial Opera House Management	Public Safety Technology	Jury Pay	Indiana Court Improvement Grant
Receipts:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	184,333	17,201	28,506	-	-	-	-	21,000
Charges for services	-	-	-	-	263,201	309,106	36,096	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	184,333	17,201	28,506	-	263,201	309,106	36,096	21,000
Disbursements:								
General government	-	-	-	-	-	-	21,546	-
Public safety	184,333	-	44,372	38,363	-	306,043	-	12,872
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	17,201	-	-	-	-	-	-
Culture and recreation	-	-	-	-	263,037	-	-	-
Debt service:								
Principal	-	-	-	-	2,459	-	-	-
Interest	-	-	-	-	-	-	-	-
Total disbursements	184,333	17,201	44,372	38,363	265,496	306,043	21,546	12,872
Excess (deficiency) of receipts over disbursements	-	-	(15,866)	(38,363)	(2,295)	3,063	14,550	8,128
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(15,866)	(38,363)	(2,295)	3,063	14,550	8,128
Cash basis fund balance - beginning	-	-	18,426	38,363	27,041	15,555	3,635	14,077
Cash basis fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,560</u>	<u>\$ -</u>	<u>\$ 24,746</u>	<u>\$ 18,618</u>	<u>\$ 18,185</u>	<u>\$ 22,205</u>
Cash Basis Assets - December 31								
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 24,746	\$ 18,618	\$ -	\$ 22,205
Restricted assets:								
Cash and investments	-	-	2,560	-	-	-	18,185	-
Total cash basis assets - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,560</u>	<u>\$ -</u>	<u>\$ 24,746</u>	<u>\$ 18,618</u>	<u>\$ 18,185</u>	<u>\$ 22,205</u>
Cash Basis Fund Balance - December 31								
Restricted for:								
Other purposes	\$ -	\$ -	\$ 2,560	\$ -	\$ -	\$ -	\$ 18,185	\$ -
Unrestricted	-	-	-	-	24,746	18,618	-	22,205
Total cash basis fund balance - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,560</u>	<u>\$ -</u>	<u>\$ 24,746</u>	<u>\$ 18,618</u>	<u>\$ 18,185</u>	<u>\$ 22,205</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Indiana Law Enforcement Assistance	COPS More Grant	Video Tape Fee	Forfeited Property	Calumet Trail Grant	Clerk's New IV-D	Prosecutor's New IV-D	Family Court Grant
Receipts:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	11,059	-	71,230	84,701	4,000
Charges for services	-	-	100	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	-	100	11,059	-	71,230	84,701	4,000
Disbursements:								
General government	-	-	-	-	-	26,426	58,254	-
Public safety	-	-	-	3,800	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	13,223
Culture and recreation	-	-	-	-	2,894	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	3,800	2,894	26,426	58,254	13,223
Excess (deficiency) of receipts over disbursements	-	-	100	7,259	(2,894)	44,804	26,447	(9,223)
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	100	7,259	(2,894)	44,804	26,447	(9,223)
Cash basis fund balance - beginning	397	11,052	8,529	35,777	198,579	23,360	31,476	13,589
Cash basis fund balance - ending	<u>\$ 397</u>	<u>\$ 11,052</u>	<u>\$ 8,629</u>	<u>\$ 43,036</u>	<u>\$ 195,685</u>	<u>\$ 68,164</u>	<u>\$ 57,923</u>	<u>\$ 4,366</u>
Cash Basis Assets - December 31								
Cash and investments	\$ 397	\$ -	\$ 8,629	\$ 43,036	\$ -	\$ 68,164	\$ 57,923	\$ -
Restricted assets:								
Cash and investments	-	11,052	-	-	195,685	-	-	4,366
Total cash basis assets - December 31	<u>\$ 397</u>	<u>\$ 11,052</u>	<u>\$ 8,629</u>	<u>\$ 43,036</u>	<u>\$ 195,685</u>	<u>\$ 68,164</u>	<u>\$ 57,923</u>	<u>\$ 4,366</u>
Cash Basis Fund Balance - December 31								
Restricted for:								
Other purposes	\$ -	\$ 11,052	\$ -	\$ -	\$ 195,685	\$ -	\$ -	\$ 4,366
Unrestricted	397	-	8,629	43,036	-	68,164	57,923	-
Total cash basis fund balance - December 31	<u>\$ 397</u>	<u>\$ 11,052</u>	<u>\$ 8,629</u>	<u>\$ 43,036</u>	<u>\$ 195,685</u>	<u>\$ 68,164</u>	<u>\$ 57,923</u>	<u>\$ 4,366</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Local Law Enforcement Block Grant	Enhanced Access	Photo Duplicate	Police Training	Juvenile Accountability Block Grant	Emergency Medical Services	Federal Intergovernmental Co-op	Clerk's Record Perpetuation
Receipts:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	7,470	37,500	-	-
Charges for services	-	14,673	6,395	-	-	-	-	51,664
Fines and forfeits	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	14,673	6,395	-	7,470	37,500	-	51,664
Disbursements:								
General government	-	49,904	-	-	-	-	-	37,770
Public safety	-	-	4,117	-	7,470	27,422	20,766	-
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total disbursements	-	49,904	4,117	-	7,470	27,422	20,766	37,770
Excess (deficiency) of receipts over disbursements	-	(35,231)	2,278	-	-	10,078	(20,766)	13,894
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(35,231)	2,278	-	-	10,078	(20,766)	13,894
Cash basis fund balance - beginning	300	59,166	6,711	2,945	-	262,500	84,931	2,767
Cash basis fund balance - ending	<u>\$ 300</u>	<u>\$ 23,935</u>	<u>\$ 8,989</u>	<u>\$ 2,945</u>	<u>\$ -</u>	<u>\$ 272,578</u>	<u>\$ 64,165</u>	<u>\$ 16,661</u>
Cash Basis Assets - December 31								
Cash and investments	\$ -	\$ 23,935	\$ 8,989	\$ 2,945	\$ -	\$ 272,578	\$ 64,165	\$ -
Restricted assets:								
Cash and investments	300	-	-	-	-	-	-	16,661
Total cash basis assets - December 31	<u>\$ 300</u>	<u>\$ 23,935</u>	<u>\$ 8,989</u>	<u>\$ 2,945</u>	<u>\$ -</u>	<u>\$ 272,578</u>	<u>\$ 64,165</u>	<u>\$ 16,661</u>
Cash Basis Fund Balance - December 31								
Restricted for:								
Other purposes	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,661
Unrestricted	-	23,935	8,989	2,945	-	272,578	64,165	-
Total cash basis fund balance - December 31	<u>\$ 300</u>	<u>\$ 23,935</u>	<u>\$ 8,989</u>	<u>\$ 2,945</u>	<u>\$ -</u>	<u>\$ 272,578</u>	<u>\$ 64,165</u>	<u>\$ 16,661</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	SCAAP Grant	Sales Disclosure Fund	Tobacco Settlement Fund	Early Intervention	Discovery Alliance Grant	Electronic Map Generation	Tax Management Associates	Supplemental Public Defender Service
Receipts:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	3,868	-	55,038	18,540	-	-	-	-
Charges for services	-	50,994	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	20,048
Other	-	-	-	10,000	-	-	-	-
Total receipts	3,868	50,994	55,038	28,540	-	-	-	20,048
Disbursements:								
General government	-	42,770	-	43,266	-	-	-	-
Public safety	-	-	-	-	41,710	-	-	3,548
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	82,474	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total disbursements	-	42,770	82,474	43,266	41,710	-	-	3,548
Excess (deficiency) of receipts over disbursements	3,868	8,224	(27,436)	(14,726)	(41,710)	-	-	16,500
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,868	8,224	(27,436)	(14,726)	(41,710)	-	-	16,500
Cash basis fund balance - beginning	5,051	47,649	116,892	15,845	41,710	363	2,261	38,543
Cash basis fund balance - ending	<u>\$ 8,919</u>	<u>\$ 55,873</u>	<u>\$ 89,456</u>	<u>\$ 1,119</u>	<u>\$ -</u>	<u>\$ 363</u>	<u>\$ 2,261</u>	<u>\$ 55,043</u>
Cash Basis Assets - December 31								
Cash and investments	\$ -	\$ 55,873	\$ -	\$ 1,119	\$ -	\$ 363	\$ 2,261	\$ 55,043
Restricted assets:								
Cash and investments	8,919	-	89,456	-	-	-	-	-
Total cash basis assets - December 31	<u>\$ 8,919</u>	<u>\$ 55,873</u>	<u>\$ 89,456</u>	<u>\$ 1,119</u>	<u>\$ -</u>	<u>\$ 363</u>	<u>\$ 2,261</u>	<u>\$ 55,043</u>
Cash Basis Fund Balance - December 31								
Restricted for:								
Other purposes	\$ 8,919	\$ -	\$ 89,456	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	55,873	-	1,119	-	363	2,261	55,043
Total cash basis fund balance - December 31	<u>\$ 8,919</u>	<u>\$ 55,873</u>	<u>\$ 89,456</u>	<u>\$ 1,119</u>	<u>\$ -</u>	<u>\$ 363</u>	<u>\$ 2,261</u>	<u>\$ 55,043</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Inmate Processing Fee	Housing of Federal Prisoners	Covered Bridge	CASA Vocational Program	Donations Health Department	Donations PCADOS	Donations Animal Shelter	Donations Expo Center
Receipts:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	1,126,092	1,250	27,448	-	-	-	-
Charges for services	154,664	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other	-	-	-	-	418	-	29,561	950
Total receipts	154,664	1,126,092	1,250	27,448	418	-	29,561	950
Disbursements:								
General government	-	-	-	-	-	-	-	-
Public safety	150,816	1,059,935	-	27,448	-	-	14,400	-
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	76
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total disbursements	150,816	1,059,935	-	27,448	-	-	14,400	76
Excess (deficiency) of receipts over disbursements	3,848	66,157	1,250	-	418	-	15,161	874
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,848	66,157	1,250	-	418	-	15,161	874
Cash basis fund balance - beginning	12,985	203,864	3,750	-	200	55	44,056	1,896
Cash basis fund balance - ending	<u>\$ 16,833</u>	<u>\$ 270,021</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 618</u>	<u>\$ 55</u>	<u>\$ 59,217</u>	<u>\$ 2,770</u>
Cash Basis Assets - December 31								
Cash and investments	\$ 16,833	\$ 270,021	\$ 5,000	\$ -	\$ 618	\$ 55	\$ 59,217	\$ 2,770
Restricted assets:								
Cash and investments	-	-	-	-	-	-	-	-
Total cash basis assets - December 31	<u>\$ 16,833</u>	<u>\$ 270,021</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 618</u>	<u>\$ 55</u>	<u>\$ 59,217</u>	<u>\$ 2,770</u>
Cash Basis Fund Balance - December 31								
Restricted for:								
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	16,833	270,021	5,000	-	618	55	59,217	2,770
Total cash basis fund balance - December 31	<u>\$ 16,833</u>	<u>\$ 270,021</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 618</u>	<u>\$ 55</u>	<u>\$ 59,217</u>	<u>\$ 2,770</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Donations Emergency Medical Service	Donations Victim's Assistance	Donations CASA Guardian Ad Litem	Donations Stop Stick	Donations Wildlife Management	Donations Maintenance and Repair	Donations Greg Phillips Memorial	Donations Sheriff
Receipts:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other	-	-	141	-	285	-	14,367	14,195
Total receipts	-	-	141	-	285	-	14,367	14,195
Disbursements:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	20,540
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	20,540
Excess (deficiency) of receipts over disbursements	-	-	141	-	285	-	14,367	(6,345)
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	141	-	285	-	14,367	(6,345)
Cash basis fund balance - beginning	694	244	364	100	1,304	69	295,850	34,508
Cash basis fund balance - ending	<u>\$ 694</u>	<u>\$ 244</u>	<u>\$ 505</u>	<u>\$ 100</u>	<u>\$ 1,589</u>	<u>\$ 69</u>	<u>\$ 310,217</u>	<u>\$ 28,163</u>
Cash Basis Assets - December 31								
Cash and investments	\$ 694	\$ 244	\$ 505	\$ 100	\$ 1,589	\$ 69	\$ 310,217	\$ 28,163
Restricted assets:								
Cash and investments	-	-	-	-	-	-	-	-
Total cash basis assets - December 31	<u>\$ 694</u>	<u>\$ 244</u>	<u>\$ 505</u>	<u>\$ 100</u>	<u>\$ 1,589</u>	<u>\$ 69</u>	<u>\$ 310,217</u>	<u>\$ 28,163</u>
Cash Basis Fund Balance - December 31								
Restricted for:								
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	694	244	505	100	1,589	69	310,217	28,163
Total cash basis fund balance - December 31	<u>\$ 694</u>	<u>\$ 244</u>	<u>\$ 505</u>	<u>\$ 100</u>	<u>\$ 1,589</u>	<u>\$ 69</u>	<u>\$ 310,217</u>	<u>\$ 28,163</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Donations Historical	Donations Calumet Trail	Donations Juvenile Detention	Donations Opera House	Family Court Donations	Zona Wildlife	PACT Grant Drug Control	Sheriff Grant Seat Belt Enforcement
Receipts:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	50,000	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other	-	-	-	-	23,735	-	-	-
Total receipts	-	-	-	-	23,735	-	50,000	-
Disbursements:								
General government	-	-	-	-	15,362	-	-	-
Public safety	-	-	26	-	-	-	50,000	-
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	2,274	-	-	262	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total disbursements	2,274	-	26	262	15,362	-	50,000	-
Excess (deficiency) of receipts over disbursements	(2,274)	-	(26)	(262)	8,373	-	-	-
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,274)	-	(26)	(262)	8,373	-	-	-
Cash basis fund balance - beginning	2,274	30,123	26	266	17,060	275	-	23
Cash basis fund balance - ending	\$ -	\$ 30,123	\$ -	\$ 4	\$ 25,433	\$ 275	\$ -	\$ 23
Cash Basis Assets - December 31								
Cash and investments	\$ -	\$ 30,123	\$ -	\$ 4	\$ 25,433	\$ 275	\$ -	\$ -
Restricted assets:								
Cash and investments	-	-	-	-	-	-	-	23
Total cash basis assets - December 31	\$ -	\$ 30,123	\$ -	\$ 4	\$ 25,433	\$ 275	\$ -	\$ 23
Cash Basis Fund Balance - December 31								
Restricted for:								
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23
Unrestricted	-	30,123	-	4	25,433	275	-	-
Total cash basis fund balance - December 31	\$ -	\$ 30,123	\$ -	\$ 4	\$ 25,433	\$ 275	\$ -	\$ 23

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	TMA Collections	Community Emergency Response Grant	Local Emergency Planning Grant	Health Immunizations Fund	Juvenile Probation Administrative Fees	Family and Children Project Attend	Federal Grant Commissioners	Riverboat Revenue Sharing Tax
Receipts:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	40,000	792,293	925,670
Charges for services	-	-	-	-	28,836	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other	185,070	-	-	-	-	-	-	-
Total receipts	185,070	-	-	-	28,836	40,000	792,293	925,670
Disbursements:								
General government	175,373	-	-	-	-	-	-	814,614
Public safety	-	923	4,747	-	18,885	-	524,373	-
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	28,531	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total disbursements	175,373	923	4,747	-	18,885	28,531	524,373	814,614
Excess (deficiency) of receipts over disbursements	9,697	(923)	(4,747)	-	9,951	11,469	267,920	111,056
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,697	(923)	(4,747)	-	9,951	11,469	267,920	111,056
Cash basis fund balance - beginning	200,614	935	7,786	247	12,765	9,982	200,932	644,952
Cash basis fund balance - ending	<u>\$ 210,311</u>	<u>\$ 12</u>	<u>\$ 3,039</u>	<u>\$ 247</u>	<u>\$ 22,716</u>	<u>\$ 21,451</u>	<u>\$ 468,852</u>	<u>\$ 756,008</u>
<u>Cash Basis Assets - December 31</u>								
Cash and investments	\$ 210,311	\$ -	\$ -	\$ 247	\$ 22,716	\$ 21,451	\$ -	\$ 756,008
Restricted assets:								
Cash and investments	-	12	3,039	-	-	-	468,852	-
Total cash basis assets - December 31	<u>\$ 210,311</u>	<u>\$ 12</u>	<u>\$ 3,039</u>	<u>\$ 247</u>	<u>\$ 22,716</u>	<u>\$ 21,451</u>	<u>\$ 468,852</u>	<u>\$ 756,008</u>
<u>Cash Basis Fund Balance - December 31</u>								
Restricted for:								
Other purposes	\$ -	\$ 12	\$ 3,039	\$ -	\$ -	\$ -	\$ 468,852	\$ -
Unrestricted	210,311	-	-	247	22,716	21,451	-	756,008
Total cash basis fund balance - December 31	<u>\$ 210,311</u>	<u>\$ 12</u>	<u>\$ 3,039</u>	<u>\$ 247</u>	<u>\$ 22,716</u>	<u>\$ 21,451</u>	<u>\$ 468,852</u>	<u>\$ 756,008</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Sheriff DEA Proceeds	Porter County Alternative Dispute Resolution	Home Detention User Fees	Bioterrorism Response Grant Health	Plan Commission and Building	Sheriff Traffic Enforcement	Adult Offender Interstate Compact Fee	Homeland Security OPD #1 Grant
Receipts:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	823,139	-	-	-
Intergovernmental	7,052	-	-	61,647	-	-	-	7,009
Charges for services	-	-	4,684	-	-	-	1,537	-
Fines and forfeits	-	16,030	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>7,052</u>	<u>16,030</u>	<u>4,684</u>	<u>61,647</u>	<u>823,139</u>	<u>-</u>	<u>1,537</u>	<u>7,009</u>
Disbursements:								
General government	-	8,483	-	-	406,789	-	-	-
Public safety	-	-	25,853	58,606	-	7,125	787	16,397
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>8,483</u>	<u>25,853</u>	<u>58,606</u>	<u>406,789</u>	<u>7,125</u>	<u>787</u>	<u>16,397</u>
Excess (deficiency) of receipts over disbursements	<u>7,052</u>	<u>7,547</u>	<u>(21,169)</u>	<u>3,041</u>	<u>416,350</u>	<u>(7,125)</u>	<u>750</u>	<u>(9,388)</u>
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</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>7,052</u>	<u>7,547</u>	<u>(21,169)</u>	<u>3,041</u>	<u>416,350</u>	<u>(7,125)</u>	<u>750</u>	<u>(9,388)</u>
Cash basis fund balance - beginning	<u>9,396</u>	<u>20,840</u>	<u>21,169</u>	<u>14,605</u>	<u>287,635</u>	<u>7,125</u>	<u>188</u>	<u>9,388</u>
Cash basis fund balance - ending	<u>\$ 16,448</u>	<u>\$ 28,387</u>	<u>\$ -</u>	<u>\$ 17,646</u>	<u>\$ 703,985</u>	<u>\$ -</u>	<u>\$ 938</u>	<u>\$ -</u>
<u>Cash Basis Assets - December 31</u>								
Cash and investments	\$ -	\$ 28,387	\$ -	\$ -	\$ 703,985	\$ -	\$ 938	\$ -
Restricted assets:								
Cash and investments	<u>16,448</u>	<u>-</u>	<u>-</u>	<u>17,646</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash basis assets - December 31	<u>\$ 16,448</u>	<u>\$ 28,387</u>	<u>\$ -</u>	<u>\$ 17,646</u>	<u>\$ 703,985</u>	<u>\$ -</u>	<u>\$ 938</u>	<u>\$ -</u>
<u>Cash Basis Fund Balance - December 31</u>								
Restricted for:								
Other purposes	\$ 16,448	\$ -	\$ -	\$ 17,646	\$ -	\$ -	\$ -	\$ -
Unrestricted	<u>-</u>	<u>28,387</u>	<u>-</u>	<u>-</u>	<u>703,985</u>	<u>-</u>	<u>938</u>	<u>-</u>
Total cash basis fund balance - December 31	<u>\$ 16,448</u>	<u>\$ 28,387</u>	<u>\$ -</u>	<u>\$ 17,646</u>	<u>\$ 703,985</u>	<u>\$ -</u>	<u>\$ 938</u>	<u>\$ -</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Homeland Security OPD #2 Grant	Drug Money Fund	Juvenile Detention Service Fee	EOD Grant Bomb Squad	CEDIT Project 3 Building Maintenance	CEDIT Project 5 Rule 13	CEDIT Project 6 Regional Transportation	CEDIT Project 7 Planning and Zoning
Receipts:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 176,100	\$ 21,253	\$ 200,390	\$ 100,195
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	11,731	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	-	11,731	-	176,100	21,253	200,390	100,195
Disbursements:								
General government	-	-	-	-	246,647	4,073	-	52,340
Public safety	11,158	-	-	175,560	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total disbursements	11,158	-	-	175,560	246,647	4,073	-	52,340
Excess (deficiency) of receipts over disbursements	(11,158)	-	11,731	(175,560)	(70,547)	17,180	200,390	47,855
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(11,158)	-	11,731	(175,560)	(70,547)	17,180	200,390	47,855
Cash basis fund balance - beginning	11,158	5,637	-	175,560	112,991	21,253	21,544	198,436
Cash basis fund balance - ending	\$ -	\$ 5,637	\$ 11,731	\$ -	\$ 42,444	\$ 38,433	\$ 221,934	\$ 246,291
Cash Basis Assets - December 31								
Cash and investments	\$ -	\$ 5,637	\$ 11,731	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:								
Cash and investments	-	-	-	-	42,444	38,433	221,934	246,291
Total cash basis assets - December 31	\$ -	\$ 5,637	\$ 11,731	\$ -	\$ 42,444	\$ 38,433	\$ 221,934	\$ 246,291
Cash Basis Fund Balance - December 31								
Restricted for:								
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ 42,444	\$ 38,433	\$ 221,934	\$ 246,291
Unrestricted	-	5,637	11,731	-	-	-	-	-
Total cash basis fund balance - December 31	\$ -	\$ 5,637	\$ 11,731	\$ -	\$ 42,444	\$ 38,433	\$ 221,934	\$ 246,291

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	CEDIT Project 8 Economic Growth	CEDIT Unallocated	State Hazardous Material Grant	Court Interpreter's Grant	State Homeland Security Program	Law Enforcement Terrorism Prevention Program	State Meeting Recorder	Citizens Corp Grant
Receipts:								
Taxes	\$ 148,774	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,270	-	1,564	-	1,219
Charges for services	-	-	-	-	-	-	31,958	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	148,774	-	-	1,270	-	1,564	31,958	1,219
Disbursements:								
General government	125,000	737,799	-	-	-	-	13,463	-
Public safety	-	-	34,953	5,340	430,745	55,707	-	3,000
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total disbursements	125,000	737,799	34,953	5,340	430,745	55,707	13,463	3,000
Excess (deficiency) of receipts over disbursements	23,774	(737,799)	(34,953)	(4,070)	(430,745)	(54,143)	18,495	(1,781)
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	23,774	(737,799)	(34,953)	(4,070)	(430,745)	(54,143)	18,495	(1,781)
Cash basis fund balance - beginning	101,811	737,799	34,953	4,079	430,745	54,143	-	1,781
Cash basis fund balance - ending	\$ 125,585	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ 18,495	\$ -
<u>Cash Basis Assets - December 31</u>								
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:								
Cash and investments	125,585	-	-	9	-	-	18,495	-
Total cash basis assets - December 31	\$ 125,585	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ 18,495	\$ -
<u>Cash Basis Fund Balance - December 31</u>								
Restricted for:								
Other purposes	\$ 125,585	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ 18,495	\$ -
Unrestricted	-	-	-	-	-	-	-	-
Total cash basis fund balance - December 31	\$ 125,585	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ 18,495	\$ -

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	COPS 2004 Technology Grant	Livescan TP 3500 Grant (EMA)	Prosecutor Check Deferral	School Probation	EMA Foundation Grant	Project Care	QUEST System Grant	Unsafe Building
Receipts:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	74,610	-	-	-	1,659	99,206	-	-
Charges for services	-	-	11,198	9,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	74,610	-	11,198	9,000	1,659	99,206	-	100,000
Disbursements:								
General government	-	-	-	-	-	-	11,400	-
Public safety	148,457	34,483	-	-	1,659	-	-	54,146
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	60,092	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total disbursements	148,457	34,483	-	-	1,659	60,092	11,400	54,146
Excess (deficiency) of receipts over disbursements	(73,847)	(34,483)	11,198	9,000	-	39,114	(11,400)	45,854
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	15,000	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	15,000	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(73,847)	(34,483)	11,198	9,000	-	39,114	3,600	45,854
Cash basis fund balance - beginning	78,077	34,483	-	-	-	-	-	-
Cash basis fund balance - ending	<u>\$ 4,230</u>	<u>\$ -</u>	<u>\$ 11,198</u>	<u>\$ 9,000</u>	<u>\$ -</u>	<u>\$ 39,114</u>	<u>\$ 3,600</u>	<u>\$ 45,854</u>
Cash Basis Assets - December 31								
Cash and investments	\$ -	\$ -	\$ 11,198	\$ 9,000	\$ -	\$ -	\$ -	\$ -
Restricted assets:								
Cash and investments	4,230	-	-	-	-	39,114	3,600	45,854
Total cash basis assets - December 31	<u>\$ 4,230</u>	<u>\$ -</u>	<u>\$ 11,198</u>	<u>\$ 9,000</u>	<u>\$ -</u>	<u>\$ 39,114</u>	<u>\$ 3,600</u>	<u>\$ 45,854</u>
Cash Basis Fund Balance - December 31								
Restricted for:								
Other purposes	\$ 4,230	\$ -	\$ -	\$ -	\$ -	\$ 39,114	\$ 3,600	\$ 45,854
Unrestricted	-	-	11,198	9,000	-	-	-	-
Total cash basis fund balance - December 31	<u>\$ 4,230</u>	<u>\$ -</u>	<u>\$ 11,198</u>	<u>\$ 9,000</u>	<u>\$ -</u>	<u>\$ 39,114</u>	<u>\$ 3,600</u>	<u>\$ 45,854</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Sheriff JAG Grant	County Narcotic	Sheriff's Commissary	Convention Recreation and Visitors Bureau	Totals
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ 822,139	\$ 3,506,184
Special assessments	-	-	-	-	454,198
Licenses and permits	-	-	-	-	830,959
Intergovernmental	10,100	-	-	-	6,916,093
Charges for services	-	50,973	473,264	-	4,120,439
Fines and forfeits	-	-	-	-	538,636
Other	-	-	-	11,064	472,666
Total receipts	10,100	50,973	473,264	833,203	16,839,175
Disbursements:					
General government	-	-	-	-	4,113,042
Public safety	10,100	65,349	462,626	-	5,754,841
Highways and streets	-	-	-	-	983,695
Health and welfare	-	-	-	-	4,702,239
Culture and recreation	-	-	-	1,080,284	1,832,989
Debt service:					
Principal	-	-	-	5,445	31,811
Interest	-	-	-	-	506
Total disbursements	10,100	65,349	462,626	1,085,729	17,419,123
Excess (deficiency) of receipts over disbursements	-	(14,376)	10,638	(252,526)	(579,948)
Other financing sources (uses)					
Transfers in	-	-	-	-	721,887
Transfers out	-	-	-	-	(546,204)
Total other financing sources (uses)	-	-	-	-	175,683
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(14,376)	10,638	(252,526)	(404,265)
Cash basis fund balance - beginning	-	17,281	17,705	637,769	13,359,035
Cash basis fund balance - ending	<u>\$ -</u>	<u>\$ 2,905</u>	<u>\$ 28,343</u>	<u>\$ 385,243</u>	<u>\$ 12,954,770</u>
<u>Cash Basis Assets - December 31</u>					
Cash and investments	\$ -	\$ 2,905	\$ 28,343	\$ 385,243	\$ 6,008,442
Restricted assets:					
Cash and investments	-	-	-	-	6,946,328
Total cash basis assets - December 31	<u>\$ -</u>	<u>\$ 2,905</u>	<u>\$ 28,343</u>	<u>\$ 385,243</u>	<u>\$ 12,954,770</u>
<u>Cash Basis Fund Balance - December 31</u>					
Restricted for:					
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ 6,946,328
Unrestricted	-	2,905	28,343	385,243	6,008,442
Total cash basis fund balance - December 31	<u>\$ -</u>	<u>\$ 2,905</u>	<u>\$ 28,343</u>	<u>\$ 385,243</u>	<u>\$ 12,954,770</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS
 For The Year Ended December 31, 2005

	County Building Bonds	Juvenile Service Center Lease Rental	Fairground's Bond	Jail Lease Rental	Porter County Bail Out Loan	Totals
Receipts:						
Taxes	\$ 320,424	\$ 331,838	\$ -	\$ 1,334,258	\$ -	\$ 1,986,520
Intergovernmental	31,395	33,525	-	134,545	-	199,465
Total receipts	351,819	365,363	-	1,468,803	-	2,185,985
Disbursements:						
Debt service:						
Principal	240,000	240,000	-	1,185,000	450,000	2,115,000
Interest	98,236	124,616	-	1,784,626	-	2,007,478
Total disbursements	338,236	364,616	-	2,969,626	450,000	4,122,478
Excess (deficiency) of receipts over disbursements	13,583	747	-	(1,500,823)	(450,000)	(1,936,493)
Other financing sources						
Transfers in	333,930	344,215	-	1,479,500	450,000	2,607,645
Excess of receipts and other financing sources over disbursements	347,513	344,962	-	(21,323)	-	671,152
Cash basis fund balance - beginning	257,907	313,649	3,750	952,700	13,862	1,541,868
Cash basis fund balance - ending	<u>\$ 605,420</u>	<u>\$ 658,611</u>	<u>\$ 3,750</u>	<u>\$ 931,377</u>	<u>\$ 13,862</u>	<u>\$ 2,213,020</u>
Cash Basis Assets - December 31						
Restricted assets:						
Cash and investments	<u>\$ 605,420</u>	<u>\$ 658,611</u>	<u>\$ 3,750</u>	<u>\$ 931,377</u>	<u>\$ 13,862</u>	<u>\$ 2,213,020</u>
Cash Basis Fund Balance - December 31						
Restricted for:						
Debt service	<u>\$ 605,420</u>	<u>\$ 658,611</u>	<u>\$ 3,750</u>	<u>\$ 931,377</u>	<u>\$ 13,862</u>	<u>\$ 2,213,020</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS
 For The Year Ended December 31, 2005

	General Drain Improvement	Building Bonds Proceeds	Park Capital	Cumulative Capital Development	Build Indiana Expo Center	Build Indiana Memorial Opera House	South County Highway Garage	Jail Building
Receipts:								
Taxes	\$ -	\$ -	\$ -	\$ 578,285	\$ -	\$ -	\$ -	\$ -
Special assessments	27,560	-	-	-	-	-	-	-
Intergovernmental	-	-	18,471	58,564	-	-	-	-
Other	9,746	21	510	16,179	-	-	-	-
Total receipts	37,306	21	18,981	653,028	-	-	-	-
Disbursements:								
Capital outlay	185,601	-	6	1,325,860	17,500	96	-	20
Excess (deficiency) of receipts over disbursements	(148,295)	21	18,975	(672,832)	(17,500)	(96)	-	(20)
Other financing sources (uses)								
Transfers in	206,787	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	206,787	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	58,492	21	18,975	(672,832)	(17,500)	(96)	-	(20)
Cash basis fund balance - beginning	209,135	452	4,951	839,238	17,500	100	3,276	147,524
Cash basis fund balance - ending	<u>\$ 267,627</u>	<u>\$ 473</u>	<u>\$ 23,926</u>	<u>\$ 166,406</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 3,276</u>	<u>\$ 147,504</u>
<u>Cash Basis Assets - December 31</u>								
Restricted assets:								
Cash and investments	<u>\$ 267,627</u>	<u>\$ 473</u>	<u>\$ 23,926</u>	<u>\$ 166,406</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 3,276</u>	<u>\$ 147,504</u>
<u>Cash Basis Fund Balance - December 31</u>								
Restricted for:								
Capital projects	<u>\$ 267,627</u>	<u>\$ 473</u>	<u>\$ 23,926</u>	<u>\$ 166,406</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 3,276</u>	<u>\$ 147,504</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Property Disposal	CEDIT Project 1 Right of Ways	CEDIT Project 2 Highways	CEDIT Project 4 Parks	Election Equipment	CEDIT Project 9 Unsafe Building Demolition	Totals
Receipts:							
Taxes	\$ -	\$ 998,913	\$ 300,585	\$ 425,069	\$ -	\$ 135,800	\$ 2,438,652
Special assessments	-	-	-	-	-	-	27,560
Intergovernmental	-	-	-	-	395,808	-	472,843
Other	-	-	-	-	-	-	26,456
Total receipts	-	998,913	300,585	425,069	395,808	135,800	2,965,511
Disbursements:							
Capital outlay	160,450	894,280	64,150	110,274	172,656	-	2,930,893
Excess (deficiency) of receipts over disbursements	(160,450)	104,633	236,435	314,795	223,152	135,800	34,618
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	206,787
Transfers out	-	-	(75,000)	-	-	-	(75,000)
Total other financing sources (uses)	-	-	(75,000)	-	-	-	131,787
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(160,450)	104,633	161,435	314,795	223,152	135,800	166,405
Cash basis fund balance - beginning	599,019	670,631	227,716	315,466	-	-	3,035,008
Cash basis fund balance - ending	<u>\$ 438,569</u>	<u>\$ 775,264</u>	<u>\$ 389,151</u>	<u>\$ 630,261</u>	<u>\$ 223,152</u>	<u>\$ 135,800</u>	<u>\$ 3,201,413</u>
<u>Cash Basis Assets - December 31</u>							
Restricted assets:							
Cash and investments	<u>\$ 438,569</u>	<u>\$ 775,264</u>	<u>\$ 389,151</u>	<u>\$ 630,261</u>	<u>\$ 223,152</u>	<u>\$ 135,800</u>	<u>\$ 3,201,413</u>
<u>Cash Basis Fund Balance - December 31</u>							
Restricted for:							
Capital projects	<u>\$ 438,569</u>	<u>\$ 775,264</u>	<u>\$ 389,151</u>	<u>\$ 630,261</u>	<u>\$ 223,152</u>	<u>\$ 135,800</u>	<u>\$ 3,201,413</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005

	Poor Relief	Judgments Due Law Enforcement	Porter County Agriculture Society	Court Fines and Fees	Welfare Trust	Financial Institution Tax	Excess Tax	Payroll
Additions:								
Agency fund additions	\$ -	\$ -	\$ 34,224	\$ 741,285	\$ 16,541	\$ 394,972	\$ 57,422	\$ 19,510,193
Deductions:								
Agency fund deductions	-	-	33,141	377,599	12,669	394,972	541,559	19,501,690
Excess (deficiency) of total additions over total deductions	-	-	1,083	363,686	3,872	-	(484,137)	8,503
Cash and cash equivalents - beginning	680	260	31,409	62,141	48,914	-	755,770	149,952
Cash and cash equivalents - ending	<u>\$ 680</u>	<u>\$ 260</u>	<u>\$ 32,492</u>	<u>\$ 425,827</u>	<u>\$ 52,786</u>	<u>\$ -</u>	<u>\$ 271,633</u>	<u>\$ 158,455</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	PACT	Congressional School Interest	Refunds	Tax Sale Surplus	Tax Sale Redemption	Children With Special Health Care Needs	Surplus Dog Tax
Additions:							
Agency fund additions	\$ 209,800	\$ 595	\$ 6,256	\$ 9,828	\$ 753,206	\$ 122,779	\$ 4,433
Deductions:							
Agency fund deductions	209,800	1,445	6,211,972	1,733,040	752,287	122,772	4,433
Excess (deficiency) of total additions over total deductions	-	(850)	(6,205,716)	(1,723,212)	919	7	-
Cash and cash equivalents - beginning	-	36,518	504,443	1,807,542	3,499	-	-
Cash and cash equivalents - ending	\$ -	\$ 35,668	\$ (5,701,273)	\$ 84,330	\$ 4,418	\$ 7	\$ -

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Inheritance Tax	State Fair Board	State Forestry Tax	Special Assessments	National Park Taxes	Special Death	Medical Assistance to Wards
Additions:							
Agency fund additions	\$ 2,652,507	\$ 66,532	\$ 132,757	\$ 37,036	\$ 4,016	\$ 2,275	\$ 8,459
Deductions:							
Agency fund deductions	3,851,206	66,524	132,753	37,036	-	-	8,459
Excess (deficiency) of total additions over total deductions	(1,198,699)	8	4	-	4,016	2,275	-
Cash and cash equivalents - beginning	1,845,652	-	-	-	16,261	-	-
Cash and cash equivalents - ending	<u>\$ 646,953</u>	<u>\$ 8</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 20,277</u>	<u>\$ 2,275</u>	<u>\$ -</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Additional Judgments for Excise	Hospital Care for the Indigent	Innkeepers Tax	State Sales Disclosure Fee	Riverboat Gambling	City and Town Court Costs	Escrow National Lakeshore
Additions:							
Agency fund additions	\$ -	\$ 922,133	\$ 822,139	\$ 5,666	\$ -	\$ 59,580	\$ 501
Deductions:							
Agency fund deductions	-	922,080	822,139	2,737	-	30,726	4,883
Excess (deficiency) of total additions over total deductions	-	53	-	2,929	-	28,854	(4,382)
Cash and cash equivalents - beginning	206	-	-	507	50	26,592	20,985
Cash and cash equivalents - ending	<u>\$ 206</u>	<u>\$ 53</u>	<u>\$ -</u>	<u>\$ 3,436</u>	<u>\$ 50</u>	<u>\$ 55,446</u>	<u>\$ 16,603</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Trust Collections	Education Plate Fee	Solid Waste Fees	Child Advocacy	Welfare Excise	County Sheriff	Adult Probation Restitution
Additions:							
Agency fund additions	\$ -	\$ 10,781	\$ 557,876	\$ 825	\$ 26,353	\$ 3,761,561	\$ 583,904
Deductions:							
Agency fund deductions	-	10,781	557,876	-	26,353	3,766,349	583,070
Excess (deficiency) of total additions over total deductions	-	-	-	825	-	(4,788)	834
Cash and cash equivalents - beginning	100	1,387	-	2,475	-	7,837	59,954
Cash and cash equivalents - ending	<u>\$ 100</u>	<u>\$ 1,387</u>	<u>\$ -</u>	<u>\$ 3,300</u>	<u>\$ -</u>	<u>\$ 3,049</u>	<u>\$ 60,788</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Juvenile Probation Restitution	County Treasurer	County Clerk	Jail Inmate Trust	Opera House	Plan Commission
Additions:						
Agency fund additions	\$ 251,375	\$ 260,534,097	\$ 27,412,729	\$ 1,064,386	\$ 264,491	\$ 819,502
Deductions:						
Agency fund deductions	272,765	241,857,820	28,900,817	1,049,506	263,296	865,979
Excess (deficiency) of total additions over total deductions	(21,390)	18,676,277	(1,488,088)	14,880	1,195	(46,477)
Cash and cash equivalents - beginning	21,390	2,546,609	8,852,722	80,493	2,857	46,502
Cash and cash equivalents - ending	<u>\$ -</u>	<u>\$ 21,222,886</u>	<u>\$ 7,364,634</u>	<u>\$ 95,373</u>	<u>\$ 4,052</u>	<u>\$ 25</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	County Recorder	County Health Department	County Surveyor	Animal Shelter	Park Department	Exposition Center	Tax Distribution Funds	Bond Bank
Additions:								
Agency fund additions	\$ 946,772	\$ 359,660	\$ 3,885	\$ 97,471	\$ 77,230	\$ 442,199	\$ 212,760,519	\$ -
Deductions:								
Agency fund deductions	953,827	359,753	4,107	97,801	77,230	482,640	212,720,543	-
Excess (deficiency) of total additions over total deductions	(7,055)	(93)	(222)	(330)	-	(40,441)	39,976	-
Cash and cash equivalents - beginning	80,018	44,119	406	350	800	44,514	-	44,200
Cash and cash equivalents - ending	<u>\$ 72,963</u>	<u>\$ 44,026</u>	<u>\$ 184</u>	<u>\$ 20</u>	<u>\$ 800</u>	<u>\$ 4,073</u>	<u>\$ 39,976</u>	<u>\$ 44,200</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	BS/ISG Payment in Lieu of Taxes	Children's Psychiatric Fund	Charter Schools	Sheriff Pension Fund	2003 ISG	2004 ISG	CEDIT Fund	Total
Additions:								
Agency fund additions	\$ -	\$ 55,079	\$ 34,312	\$ 332,868	\$ 1,074,230	\$ 994,820	\$ 8,056,147	\$ 547,098,207
Deductions:								
Agency fund deductions	79,352	31,590	34,312	332,868	1,074,230	994,820	6,839,217	538,012,824
Excess (deficiency) of total additions over total deductions	(79,352)	23,489	-	-	-	-	1,216,930	9,085,383
Cash and cash equivalents - beginning	79,352	57,409	-	-	-	-	-	17,284,875
Cash and cash equivalents - ending	<u>\$ -</u>	<u>\$ 80,898</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,216,930</u>	<u>\$ 26,370,258</u>

PORTER COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS

For The Year Ended December 31, 2005

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.

The County has not updated capital assets records since December 31, 2003. The amounts reported below represent the balances at that time.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 10,733,405
Infrastructure	108,837,431
Buildings	65,534,757
Machinery and equipment	<u>8,328,789</u>
 Total governmental activities, capital assets not being depreciated	 <u><u>\$ 193,434,382</u></u>

PORTER COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT

For The Year Ended December 31, 2005

Description of Asset	Ending Balance	Due Within One Year
Governmental Activities:		
Capital leases:		
Jail lease rental	\$ 34,035,000	\$ 1,235,000
Juvenile center	4,050,000	495,000
Highway dump trucks	430,392	48,975
Memorial Opera House piano	6,970	2,868
Convention and Visitor's Bureau vehicles	16,334	7,260
Notes and loans payable:		
Bail out loan	1,256,612	-
Johnson Control loan	145,000	70,000
Bonds payable:		
General obligation bonds:		
2001 Refunding Bonds	4,050,000	495,000
2005 General Obligation Bonds, juvenile housing debt	<u>3,200,000</u>	<u>-</u>
Total governmental activities long-term debt	<u>\$ 47,190,308</u>	<u>\$ 2,354,103</u>

PORTER COUNTY
OTHER REPORTS

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

Board of County Commissioners
County Council
County Auditor
County Treasurer
County Sheriff
County Plan Commission
County Surveyor
County Drainage Board
County Park and Recreation
County Exposition Center
County Prosecuting Attorney
County Adult Probation
Memorial Opera House

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

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

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

TO: THE OFFICIALS OF PORTER COUNTY, INDIANA

Compliance

We have audited the compliance of the Porter 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, 2005. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2005. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2005-1 and 2005-2.

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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)

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 2005-1 and 2005-2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses. However, of the reportable conditions described above, we consider items 2005-1 and 2005-2 to be material weaknesses.

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

October 24, 2006

PORTER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2005

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553		\$ 7,288
National School Lunch Program	10.555		<u>10,979</u>
Total for federal grantor agency			<u>18,267</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Housing Finance Authority			
CDBG - Entitlement and (HUD-Administered) Small Cities Cluster			
Community Development Block Grants/Entitlement Grants	14.218	PN-004-005	<u>30,000</u>
<u>U.S. DEPARTMENT OF INTERIOR</u>			
Direct Grant			
Payment in Lieu of Taxes	15.226		<u>15,197</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
Public Safety Partnership and Community Policing Grants	16.710	2004CKWX0086	<u>148,457</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2005-DJ-BX-1162	<u>10,100</u>
Pass-Through Indiana Criminal Justice Institute			
Juvenile Accountability Incentive Block Grant	16.523		
		03-JB-047	5,180
		04-JB-010	<u>3,454</u>
Total for program			<u>8,634</u>
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540		
		04-JF-019	18,540
		04-JF-020	<u>60,131</u>
Total for program			<u>78,671</u>
Crime Victim Assistance	16.575		
		04VA128	34,760
		04VA129	13,329
		04VA005	9,899
		05VA104	39,337
		05VA105	11,413
		05VA106	<u>15,821</u>
Total for program			<u>124,559</u>
Edward Byrne Memorial Formula Grant Program	16.579		
		02-DB-051	100,000
		04-DEA-434396	4,106
		04-DEA-438529	<u>2,946</u>
Total for program			<u>107,052</u>
Violence Against Women Formula Grant	16.588		
		04ST045	20,258
		04ST046	8,313
		05ST042	7,579
		05ST043	<u>22,500</u>
Total for program			<u>58,650</u>
Total for federal grantor agency			<u>536,123</u>

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

PORTER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2005
(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 TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205	BR-NBIS (43)	8,443
<u>U.S. GENERAL SERVICES ADMINISTRATION</u>			
Pass-Through Indiana Secretary of State Election Reform Payments	39.011		172,656
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through State Department of Health Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283	BPRS 156-3 BPRS 163-3	34,428 22,221
Total for program			56,649
Pass-Through Indiana Department of Child Services Child Support Enforcement Prosecutor IV-D Clerk IV-D Court IV-D General Fund IV-D Indirect IV-D	93.563		444,376 84,843 46,645 28,897 142,947
Total for program			747,708
Pass-Through Indiana Supreme Court, Division of State Court Administration State Court Improvement Program Court Improvement Program Family Court Initiative	93.586		12,872 13,223
Total for program			26,095
Total for federal grantor agency			830,452
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster Homeland Security Grant Program State Homeland Security Program (SHSP) Law Enforcement Terrorism Prevention Program (LETPP) Emergency Management Performance Grant (EMPG) Citizen Corps Program (CCP)	97.067		668,729 90,190 27,230 923
Pass-Through Indiana Commission on Community Service and Volunteerism Citizen Corps Program (CCP)			3,000
Total for cluster			790,072
Emergency Operations Centers	97.052		4,747
Total for federal grantor agency			794,819
Total federal awards expended			<u>\$ 2,405,957</u>

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

PORTER COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Porter 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, 2005:

Program Title	Federal CFDA Number	2005
Community Development Block Grant/Entitlement Grants	14.218	\$ 30,000
Juvenile Accountability Incentive Block Grant	16.523	8,634
Juvenile Justice and Delinquency Prevention	16.540	74,345
Crime Victim Assistance	16.575	50,462
Edward Byrne Memorial Formula Grant Program	16.579	100,000
Violence Against Women Formula Grant	16.588	15,892
Edward Byrne Memorial Justice Assistance Grant Program	16.738	5,050

PORTER 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
Reportable conditions 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?	yes
Reportable conditions 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? yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement
97.067	Homeland Security Grant Program

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

FINDING 2005-1, SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Agencies: U.S. Department of Justice, U.S. General Services Administration, U.S. Department of Health and Human Services, U.S. Department of Homeland Security

Federal Programs: Public Safety Partnership and Community Policing Grants, Election Reform Payments, Child Support Enforcement, Homeland Security Grant Program

CFDA Numbers: 16.710, 39.011, 93.563, 97.067

Pass-Through Agencies: Indiana Secretary of State, Indiana Department of Child Services, Indiana Department of Homeland Security, Indiana Commission on Community Service and Volunteerism

PORTER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The County prepared a Statement of Federal Grant Receipts, Disbursements and Balances for 2005 that was materially inaccurate. We found 15 additional grants that were not listed on the statement. Our review of records determined that the County expended \$1,311,090 from these 15 grants. This represents 54% of the total federal expenditures detailed on the Schedule of Federal Expenditures.

Circular No. A-133, Audit of States, Local Governments, and Non-Profit Organizations, Subpart C, has the following requirements for grantees:

The auditee shall:

(a) Identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity.

(b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

(c) Comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its Federal programs.

(d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with §____.310.

§____.310 Financial statements.

(b) Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately.

We recommended that officials maintain a complete and accurate accounting of all federal grant programs.

FINDING 2005-2, SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Federal Agencies: U.S. Department of Justice, U.S. Department of Health and Human Services, U.S. Department of Homeland Security

Federal Programs: Public Safety Partnership and Community Policing Grants, Child Support Enforcement, Homeland Security Grant Program

CFDA Numbers: 16.710, 93.563, 97.067

Pass-Through Agencies: Indiana Department of Child Services, Indiana Department of Homeland Security, Indiana Commission on Community Service and Volunteerism

In reviewing the "Summary Schedule of Prior Audit Findings," we noted the current status of Finding 2004-2 is not accurate. The Schedule of Expenditures of Federal Awards prepared by the County Auditor continues to be incomplete and not inclusive of all federal awards expended by the County.

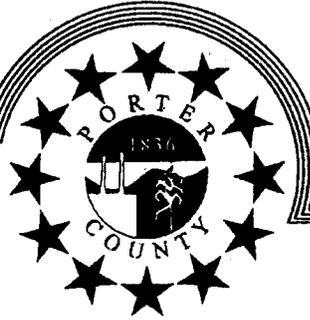
PORTER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

OMB Circular A-133, section 315(b) states in part: "The auditee shall prepare a summary schedule of prior audit findings . . . The schedule shall report the status of all audit findings included in the prior audit's schedule of findings and questioned costs relative to Federal awards." Further, section 510 states in part: "The auditor shall report as audit findings . . . instances where results of audit follow-up procedures disclosed that the summary schedule of prior audit findings prepared by the auditee . . . materially misrepresents the status of any prior audit finding."

Failure to properly report the status of prior audit findings may result in the finding not being properly resolved by the unit, the grantor federal agency, and if applicable, the pass-through entity. This may cause the County to be deemed ineligible to receive federal awards in the future.

We recommended that the County Auditor properly disclose the status of prior audit findings and monitor procedures to ensure the findings are adequately resolved.

COUNTY - PORTER



PORTER COUNTY AUDITOR
ADMINISTRATION CENTER
155 INDIANA AVE. • SUITE 204
VALPARAISO, INDIANA 46383

SANDRA K. VUKO
AUDITOR

(219) 465-3445
SVUKO@PORTERCO.ORG

SUMMARY OF PRIOR AUDIT FINDINGS:

Source: Porter County 2004 Annual Report

FINDING.2004-2,SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Agency: U.S. Department of Justice. U.S. Department of Health and Human Services, U.S Department of Homeland Security

Federal Programs: Public Safety Partnership and Community Policing Grants, Child Support Enforcement, State Domestic preparedness Equipment Support Program

CFDA Numbers: 16.710, 93.563, 97.004

Pass-Through Agencies: Indiana Family and Social Services Administration, Indiana Commission on Community Service and Volunteerism.

Audit Contact Person: Sandra K Vuko

Title of Contact Person: Auditor

Phone Number: 219-465-3448

Status of Action:

All Federal awards will be identified with CFDA title and number, award number and year shall be included, along with Federal name of agency and name of pass-through entity.

Comply with laws, regulations and the provisions of contract or grant agreements related to each of its Federal programs.

Maintain internal control over Federal programs that provides reasonable assurance the auditee is managing Federal awards in compliance with laws regulations and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

Signed

Sandra K Vuko

Date

7/24/06



Porter County Sheriff's Department

David M. Reynolds
Sheriff

David E. Lain
Chief Deputy

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number 2004-3 Reporting

Original SBA Audit Report Number:	B26013
Fiscal Year	2004
Auditee Contact Person	David Lain
Title of Contact Person	Deputy Chief
Phone Number	219-477-3000

Status of Finding:

The original 269A for the period of October 1, 2004 to December 31, 2004, was filed by Dave Sheibles for total outlays of \$222,233.00. The total outlay for each report after that was the amount of the drawdowns and not the actual amounts of expenditures during each of those quarters. The drawdowns were requested by David Sheibles for each process of the project that covered the invoices. However, there was an occasion where some of the invoices were not paid until a following quarter or year. The reports reflect the amount that Auditor's office provided our department, but were given to us from the Revenue report instead of the Expense reports. Our department did utilize all monies that the grant did allow for. The final report was prepared and faxed to COP FINANCE OFFICE on October 13, 2005.

David M. Reynolds
Sheriff
Porter County

DMR/dlh

COUNTY - PORTER



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VALPARAISO, INDIANA 46383

SANDRA K. VUKO

AUDITOR

PORTER COUNTY GOVERNMENT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

2005

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Section III – Financial Statement Findings

FINDING 2005-1, SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Agencies: U.S. Department of Justice, U.S. general Services Administration, U.S. Department of Health and Human Services, U.S. Department of Homeland Security Federal Programs: Public Safety Partnership and Community Policing Grants, Election Reform Payments, Child

Support Enforcement, Homeland Security Grant Program.

CFDA Numbers: 16.70, 39.563, 97.067

Pass-Through Agencies: Indiana Secretary of State of Indiana, Indiana Department of Child Services, Indiana Department of Homeland Security, Indiana Commission on Community Service and Volunteerism

The County prepared a Statement of Federal Grant Receipts, Disbursements and Balances for 2005 that was materially inaccurate. We found fifteen (15) additional grants that were not listed on the statement. Our review of records determined that the County expended \$1,311,090 from these fifteen grants. This represents 54% of the total federal expenditures detailed on the Schedule of Federal Expenditures.

Circular No. A-133, Audit of States, Local Governments and Non-Profit Organizations, Subpart C, has the following requirements for grantees:

The auditee shall:

- (a) Identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity.
- (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with

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Sandra K Vuko 10/24/06

laws regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

- (c) Comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its Federal programs.
- (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § _____.310.

- (b) Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately.

We recommend that officials maintain a complete and accurate accounting of federal grant programs.

FINDING 2005-2, SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Federal Agencies: U.S. Department of Justice, U.S. Department of Health and Human Services, U. S. Department of Homeland Security

Federal Programs: Public Safety Partnership and Community Policing Grants, Child Support Enforcement, Homeland security Grand Program

CFDA Numbers: 16.710, 93.563, 97.067

Pass-Through Agencies: Indiana Department of Child Services, Indiana Department of Homeland Security, Indiana Commission on Community service and Volunteerism.

In reviewing the "Summary Schedule of Prior Audit Findings", we noted the current status of Finding 2004-2 is not accurate. The Schedule of Expenditures of Federal Awards continues to be incomplete and not inclusive of all federal awards expended by the County.

OMB Circular A-133, section 315 (b) states in part: "The auditee shall prepare a summary schedule of prior audit findings... The schedule shall report the status of all audit findings included in the prior audit's schedule of findings and questioned costs relative to Federal awards." Further, section 510 states in part: "The auditor shall report as audit findings...instances where results of audit follow-up procedures disclosed that the summary schedule of prior audit findings prepared by the auditee...materially misrepresents the status of any prior audit finding."

Failure to properly report the status of prior audit findings may result in the finding not being properly resolved by the unit, the grantor federal agency, and if applicable, the pass-through entity.

Andrea K. Vuko 10/24/06

We recommend that the County Auditor properly disclose the statue of prior audit findings and monitor procedures to ensure the findings are adequately resolved.

Andrea K Vuko 10/24/06

PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 24, 2006, with Sandra K. Vuko, Auditor; Robert Harper, President of the Board of County Commissioner; and Daniel Whitten, President of the County Council.