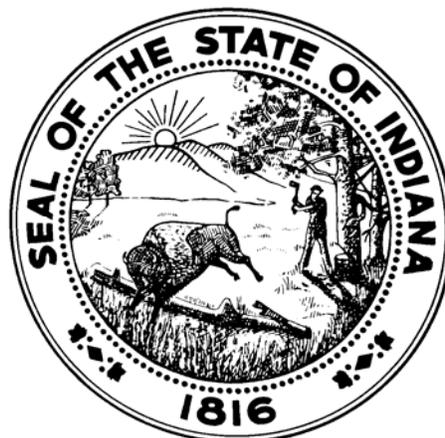


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

ANNUAL FINANCIAL REPORT

2005

LAPORTE COUNTY, INDIANA



**FILED**

12/22/2006



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Teresa M. Shuter	01-01-05 to 12-31-08
Treasurer	Kenneth E. Layton	01-01-05 to 12-31-08
Clerk	Lynne Spevak Robert J. Behler, Jr.	01-01-02 to 12-31-05 01-01-06 to 12-31-09
Sheriff	James Arnold	01-01-03 to 12-31-06
Recorder	Barbara Dean	01-01-05 to 12-31-08
President of the Board of County Commissioners	Marlow Harmon	01-01-05 to 12-31-06
President of the County Council	John W. Jones Jerry Cooley	01-01-05 to 12-31-05 01-01-06 to 12-31-06



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF LAPORTE 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 LaPorte 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 the component unit of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component unit of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 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 12, 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, 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, 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 Long-Term Debt has 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 12, 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 LAPORTE COUNTY, INDIANA

We have audited the financial statements of LaPorte County (County), as of and for the year ended December 31, 2005, and have issued our report thereon dated October 12, 2006. 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. However, we noted certain matters involving the internal control over financial reporting 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 financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as item 2005-1.

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. Our consideration of the internal control over financial reporting 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 also considered to be material weaknesses. We believe none of the reportable conditions described above is a material weakness.

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  
(Continued)

In addition, we noted other matters involving the internal control over financial reporting that we have discussed with the management of the County on October 25, 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.

STATE BOARD OF ACCOUNTS

October 12, 2006

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

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursement) Receipt and Changes in Net Assets</u>
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	<u>Primary Government Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 24,471,065	\$ 2,400,203	\$ 871,331	\$ -	\$ (21,199,531)
Public safety	15,369,074	4,161,243	1,147,978	145	(10,059,708)
Highways and streets	4,349,329	21,470	3,732,283	870,820	275,244
Health and welfare	9,731,571	767,292	2,359,390	-	(6,604,889)
Culture and recreation	373,320	23,344	-	-	(349,976)
Debt service	595,000	-	-	-	(595,000)
Interest on long-term debt	850,168	-	-	-	(850,168)
Capital outlay	7,621,106	-	-	-	(7,621,106)
<b>Total primary government</b>	<b><u>\$ 63,360,633</u></b>	<b><u>\$ 7,373,552</u></b>	<b><u>\$ 8,110,982</u></b>	<b><u>\$ 870,965</u></b>	<b><u>(47,005,134)</u></b>
General receipts:					
Property taxes					29,220,910
CAGIT					90,569
CEDIT					4,066,522
Intergovernmental revenue:					
Excise taxes					2,516,286
Gaming taxes					4,322,207
Financial institution taxes					125,661
Inheritance taxes					167,046
Other					4,476,680
Unrestricted investment earnings					<u>2,706,967</u>
Total general receipts					<u>47,692,848</u>
Change in net assets					687,714
Net assets - beginning					<u>51,734,150</u>
Net assets - ending					<u><u>\$ 52,421,864</u></u>
<u>Assets</u>					
Cash and investments					\$ 29,926,682
Restricted assets:					
Cash and investments					<u>22,495,182</u>
<b>Total assets</b>					<b><u><u>\$ 52,421,864</u></u></b>
<u>Net Assets</u>					
Restricted for:					
Debt service					\$ 5,711,601
Capital projects					4,500,394
Other purposes					12,976,163
Unrestricted					<u>29,233,706</u>
<b>Total net assets</b>					<b><u><u>\$ 52,421,864</u></u></b>

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

LAPORTE 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	Emergency Reserve	Cumulative Bridge	Major Cumulative Bridge	Other Governmental Funds	Totals
<b>Receipts:</b>						
Taxes	\$ 20,034,550	\$ -	\$ 767,255	\$ 481,322	\$ 12,094,874	\$ 33,378,001
Licenses and permits	344,994	-	-	-	202,395	547,389
Intergovernmental	4,363,503	1,031,817	116,989	43,643	10,523,754	16,079,706
Charges for services	3,357,056	-	-	-	2,819,702	6,176,758
Fines and forfeits	494,932	-	-	-	210,874	705,806
Other	5,798,354	-	132,943	81,821	319,291	6,332,409
<b>Total receipts</b>	<b>34,393,389</b>	<b>1,031,817</b>	<b>1,017,187</b>	<b>606,786</b>	<b>26,170,890</b>	<b>63,220,069</b>
<b>Disbursements:</b>						
General government	20,267,014	538,000	-	-	2,091,268	22,896,282
Public safety	12,159,424	-	-	-	3,353,966	15,513,390
Highways and streets	-	-	-	-	4,698,950	4,698,950
Health and welfare	1,013,361	-	-	-	8,829,010	9,842,371
Culture and recreation	347,605	-	-	-	25,715	373,320
Debt service:						
Principal	-	-	-	-	595,000	595,000
Interest	-	-	-	-	850,168	850,168
Capital outlay	-	-	-	-	7,621,106	7,621,106
<b>Total disbursements</b>	<b>33,787,404</b>	<b>538,000</b>	<b>-</b>	<b>-</b>	<b>28,065,183</b>	<b>62,390,587</b>
Excess (deficiency) of revenue over disbursements	605,985	493,817	1,017,187	606,786	(1,894,293)	829,482
<b>Other financing sources (uses)</b>						
Transfers in	2,316,177	-	-	-	2,319,070	4,635,247
Transfers out	(39,157)	(2,000,000)	-	-	(2,596,090)	(4,635,247)
<b>Total other financing sources (uses)</b>	<b>2,277,020</b>	<b>(2,000,000)</b>	<b>-</b>	<b>-</b>	<b>(277,020)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,883,005	(1,506,183)	1,017,187	606,786	(2,171,313)	829,482
Cash and investment fund balance - beginning	4,545,616	10,533,457	4,973,444	3,062,279	27,626,170	50,740,966
Cash and investment fund balance - ending	\$ 7,428,621	\$ 9,027,274	\$ 5,990,631	\$ 3,669,065	\$ 25,454,857	51,570,448
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:						
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.						
						851,416
Net assets of governmental activities						\$ 52,421,864
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ 7,428,621	\$ 9,027,274	\$ -	\$ -	\$ 12,619,371	\$ 29,075,266
Restricted assets:						
Cash and investments	-	-	5,990,631	3,669,065	12,835,486	22,495,182
<b>Total cash and investment assets - December 31</b>	<b>\$ 7,428,621</b>	<b>\$ 9,027,274</b>	<b>\$ 5,990,631</b>	<b>\$ 3,669,065</b>	<b>\$ 25,454,857</b>	<b>\$ 51,570,448</b>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ 5,711,601	\$ 5,711,601
Capital projects	-	-	-	-	4,500,394	4,500,394
Other purposes	-	-	5,990,631	3,669,065	3,316,467	12,976,163
Unrestricted	7,428,621	9,027,274	-	-	11,926,395	28,382,290
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 7,428,621</b>	<b>\$ 9,027,274</b>	<b>\$ 5,990,631</b>	<b>\$ 3,669,065</b>	<b>\$ 25,454,857</b>	<b>\$ 51,570,448</b>

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

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

	<u>Internal Service Funds</u>
Operating receipts:	
Employer contributions	\$ 5,146,004
Employee contributions	751,088
Miscellaneous Receipts	<u>63,553</u>
Total operating receipts	<u>5,960,645</u>
Operating disbursements:	
Insurance disbursements	6,115,009
Miscellaneous disbursements	<u>1,041</u>
Total operating disbursements	<u>6,116,050</u>
Deficiency of operating receipts over operating disbursements	<u>(155,405)</u>
Nonoperating receipts:	
Interest and investment receipts	<u>13,637</u>
Deficiency of receipts over disbursements	(141,768)
Cash and investment fund balance - beginning	<u>993,184</u>
Cash and investment fund balance - ending	<u>\$ 851,416</u>
<u>Cash and Investment Assets - December 31</u>	
Cash and investments	<u>\$ 851,416</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Unrestricted	<u>\$ 851,416</u>

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

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

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
	<u>          </u>	<u>          </u>	<u>          </u>
Additions:			
Contributions:			
Employer/employee	\$ 799,767	\$ -	\$ -
Other	530,171	-	-
Total contributions	<u>1,329,938</u>	<u>-</u>	<u>-</u>
Investment earnings:			
Interest	139,791	2,986	-
Agency fund additions	<u>-</u>	<u>-</u>	<u>205,245,858</u>
Total additions	<u>1,469,729</u>	<u>2,986</u>	<u>205,245,858</u>
Deductions:			
Benefits/scholarship	752,135	3,006	-
Agency fund deductions	<u>-</u>	<u>-</u>	<u>202,067,603</u>
Total deductions	<u>752,135</u>	<u>3,006</u>	<u>202,067,603</u>
Excess (deficiency) of total additions over total deductions	717,594	(20)	3,178,255
Cash and investment fund balance - beginning	<u>16,419,480</u>	<u>111,752</u>	<u>3,881,381</u>
Cash and investment fund balance - ending	<u>\$ 17,137,074</u>	<u>\$ 111,732</u>	<u>\$ 7,059,636</u>

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

LAPORTE 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), emergency medical services (EMS), 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:	LaPorte County
Discretely Presented Component Unit:	LaPorte County Solid Waste Management District

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

The LaPorte County Solid Waste Management District, a discretely presented 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.

Discretely Presented Component Unit

Discretely presented component units are separate legal entities that meet the component unit criteria but do not meet the criteria for blending. The LaPorte County Solid Waste Management District (District) is a significant discretely presented component unit of the County. The primary government appoints a voting majority of the District's Board and a financial benefit/burden relationship exists between the County and the District. The financial statements of the individual component unit may be obtained from the LaPorte County Solid Waste Management District at 2354 North U.S. Highway 35, LaPorte, Indiana, 46350.

Joint Venture

The County is a participant with Lake and Porter Counties and all municipalities in the three counties in a joint venture to operate the Northwestern Indiana Regional Planning Commission (NIRPC) which was created as a multipurpose area wide agency to address such issues as economic development, transportation, environmental protection, and comprehensive planning. The County is obligated by Indiana Code 36-7 to provide funding equal to seventy cents (\$0.70) per capita. Complete financial statements for the NIRPC can be obtained from 6100 Southport Road, Portage, Indiana, 46268.

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. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

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

The emergency reserve fund is a special revenue fund. It was established by ordinance under Indiana Code 36-1-8-5 (Rainy Day Funds). This fund accumulates emergency funds for the County's use.

The cumulative bridge fund is a capital projects fund. It accounts for the local and state financial resources to provide for the cost of construction, maintenance, and repair of bridges, approaches, and grade separations.

The major cumulative bridge fund is a capital projects fund. It accounts for the local financial resources to provide for the cost of construction, maintenance, and repair of major bridges, approaches, and grade separations.

Additionally, the County reports the following fund types:

The internal service funds account for general liability related to health insurance, workers' compensation, and property insurance claims 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 funds report a trust arrangement under which principal and income benefit school corporations and individuals.

Agency funds account for assets held by the County as an agent for federal, state, and local agencies as well as individuals.

C. Measurement Focus and Basis of Accounting

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

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

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

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

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

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.

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.

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

Fund Financial Statements

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

E. Receipts and Disbursements

1. Program Receipts

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

2. Operating Receipts and Disbursements

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

F. Internal and Interfund Balances and Activities

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

Fund Financial Statements

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

Government-Wide Financial Statements

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

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

II. Stewardship, Compliance and Accountability

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.

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. The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

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:

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. Treasuries and Securities	\$ 292,781
U.S. Agencies	1,805,623
Municipal Notes and Bonds	174,980
Corporate Notes and Bonds	2,576,295
Corporate Stock	9,604,470
Mutual Funds and Certificates	1,741,572
Total	\$ 16,195,721

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.

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.

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Investment Custodial Credit Risk

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

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments. At December 31, 2005, the Sheriff's Retirement and Benefit Pension Plans held investments in U.S. Treasuries, Securities, and Agencies, Municipal and Corporate Notes and Bonds, Corporate Stocks, and Mutual Funds and Certificates in the amount of \$16,195,721. Of these investments, \$16,195,721 is held by the investment's counterparty, not in the name of the Sheriff's Pension Plan.

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	\$ -	\$ -	\$ 292,781
U.S. Agencies	297,282	486,119	1,022,222
Municipal Notes and Bonds	75,270	79,197	144,838
Corporate Notes and Bonds	501,562	987,831	962,577
Corporate Stock	9,604,470	-	-
Mutual Funds and Certificates	-	-	1,741,572
Totals	<u>\$ 10,478,584</u>	<u>\$ 1,553,147</u>	<u>\$ 4,163,990</u>

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.

LAPORTE 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	U.S. Agencies
AAA	\$ 924,797	\$ -	\$ 1,805,623
AA	671,368	1,579,387	-
A	80,966	390,007	-
BBB	57,760	-	-
BB	5,419	-	-
B	489	-	-
CCC	593	-	-
Totals	<u>\$ 1,741,392</u>	<u>\$ 1,969,394</u>	<u>\$ 1,805,623</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 Federal Home Loan Banks and Merrill Lynch and Co. These investments represent 7.51% and 5.25%, 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	Other governmental	\$ 39,157
Emergency Reserve	General Fund	2,000,000
Other governmental	General Fund	316,177
	Other governmental	<u>2,279,913</u>
Total		<u>\$ 4,635,247</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.

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

IV. Other Information

A. Risk Management

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

The risks of errors and omissions 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.

Thefts of, Damage to, or Destruction of Assets, Torts, and Job Related Illnesses to Employees

The County has chosen to establish a risk financing fund for risks associated with thefts of, damage to, or destruction of assets, torts, and job related illnesses to employees. The risk financing fund is accounted for in the Liability and Accident Insurance Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$150,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. A premium is charged to each fund that accounts for employee payroll. The total charge allocated to each of the funds is calculated using trends in actual claims experience.

Medical Benefits to Employees, Retirees, and Dependents (Excluding Postemployment Benefits)

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 Group Health Reserve Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$50,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. A premium is charged to each fund that accounts for employee payroll. The total charge allocated to each of the funds is calculated using trends in actual claims experience.

B. Subsequent Events

On January 20, 2006, the County Commissioners awarded the courthouse restoration project to Ziolkowski Construction for \$2,821,910.

C. Conduit Debt Obligation

From time to time, the County has issued Economic Development Revenue Bonds, Series 2000 to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying notes to the financial statements.

As of December 31, 2005, there was one Economic Development Revenue Bond series outstanding with an aggregate principal amount payable of \$2,400,000.

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

D. Postemployment Benefits

In addition to the pension benefits described below, the County provides postemployment health insurance benefits, as authorized by Indiana Code 5-10-8, to all employees who retire from the County on or after attaining age 55 with at least 20 years of service and having been enrolled in the County's health insurance program for 5 years. Currently, 9 retirees meet these eligibility requirements. The County and retirees provide 67% and 33%, respectively, of these postemployment benefits. Disbursements for those postemployment benefits are recognized on a pay-as-you-go basis. During the year ended December 31, 2005, disbursements of \$65,295 were recognized for post-employment benefits.

E. 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.

F. Pension Plans

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

1. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

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

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

Actuarial Information for the Above Plans

	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Annual required contribution	\$ 895,150	\$ 726,166	\$ 55,617
Interest on net pension obligation	(39,683)	(8,027)	-
Adjustment to annual required contribution	45,221	14,721	-
Annual pension cost	900,688	732,860	55,617
Contributions made	967,631	742,683	55,617
Decrease in net pension obligation	(66,943)	(9,823)	-
Net pension obligation, beginning of year	(547,345)	(114,676)	-
Net pension obligation, end of year	<u>\$ (614,288)</u>	<u>\$ (124,499)</u>	<u>\$ -</u>

LAPORTE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	5.25%	31%	2%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-05	01-01-06	01-01-06
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%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-03	\$ 857,969	88%	\$ (459,125)
	06-30-04	764,169	112%	(547,345)
	06-30-05	900,688	127%	(614,288)
County Police Retirement Plan	12-31-03	528,097	112%	(166,873)
	12-31-04	593,933	93%	(114,676)
	12-31-05	732,860	102%	(124,499)
County Police Benefit Plan	12-31-03	56,933	100%	-
	12-31-04	50,712	100%	-
	12-31-05	55,617	100%	-

LAPORTE 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)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-03	\$ 12,949,557	\$ 13,449,978	\$ (500,421)	96%	\$ 15,728,703	(3%)
07-01-04	13,292,471	14,673,085	(1,380,614)	91%	16,821,804	(8%)
07-01-05	14,057,114	17,447,377	(3,390,263)	81%	18,310,893	(19%)

County Police Retirement 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)
01-01-01	\$ 13,994,353	\$ 13,994,353	\$ -	100%	\$ 1,952,343	0%
01-01-02*	14,179,856	14,179,856	-	100%	2,125,518	0%
01-01-03*	13,844,668	13,844,668	-	100%	227,586	0%
01-01-04*	14,092,504	15,012,385	(919,881)	94%	2,251,693	(41%)
01-01-05*	14,358,480	15,305,281	(946,801)	94%	2,321,984	(41%)
01-01-06*	15,594,181	16,207,048	(612,867)	96%	2,393,680	(26%)

\* As of January 1, 2002, valuation assets have been developed on a smoothed basis. This change is being phased in over the next three years. Under this method, gains and losses incurred by the trust are only partially recognized in the year in which they occur, their impact is spread over a four-year period. Prior to January 1, 2002, the actuary used market value of the assets. The smoothed valuation is recommended because it results in a more level recommended county contribution (as a percentage of payroll) from year to year.

Supplementary Information for the County Police Benefit Plan is not available.

LAPORTE 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	\$ 5,783,662	\$ 1,377,357	\$ 4,933,855	\$ 12,094,874
Licenses and permits	202,395	-	-	202,395
Intergovernmental	9,288,129	125,019	1,110,606	10,523,754
Charges for services	2,819,702	-	-	2,819,702
Fines and forfeitures	210,874	-	-	210,874
Other	180,153	-	139,138	319,291
	<u>18,484,915</u>	<u>1,502,376</u>	<u>6,183,599</u>	<u>26,170,890</u>
Total receipts				
Disbursements:				
General government	2,091,268	-	-	2,091,268
Public safety	3,353,966	-	-	3,353,966
Highways and streets	4,698,950	-	-	4,698,950
Health and welfare	8,829,010	-	-	8,829,010
Culture and recreation	25,715	-	-	25,715
Debt service:				
Principal	-	595,000	-	595,000
Interest	-	850,168	-	850,168
Capital outlay	-	-	7,621,106	7,621,106
	<u>18,998,909</u>	<u>1,445,168</u>	<u>7,621,106</u>	<u>28,065,183</u>
Total disbursements				
Excess (deficiency) of revenue over disbursements	<u>(513,994)</u>	<u>57,208</u>	<u>(1,437,507)</u>	<u>(1,894,293)</u>
Other financing sources (uses)				
Transfers in	442,282	1,215,392	661,396	2,319,070
Transfers out	(674,846)	-	(1,921,244)	(2,596,090)
	<u>(232,564)</u>	<u>1,215,392</u>	<u>(1,259,848)</u>	<u>(277,020)</u>
Total other financing sources (uses)				
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(746,558)</u>	<u>1,272,600</u>	<u>(2,697,355)</u>	<u>(2,171,313)</u>
Cash and investment fund balance - beginning	<u>11,952,380</u>	<u>4,439,001</u>	<u>11,234,789</u>	<u>27,626,170</u>
Cash and investment fund balance - ending	<u>\$ 11,205,822</u>	<u>\$ 5,711,601</u>	<u>\$ 8,537,434</u>	<u>\$ 25,454,857</u>
<u>Cash and Investment Assets - December 31</u>				
Cash and investments	\$ 8,582,331	\$ -	\$ 4,037,040	\$ 12,619,371
Restricted assets:				
Cash and investments	<u>2,623,491</u>	<u>5,711,601</u>	<u>4,500,394</u>	<u>12,835,486</u>
Total cash and investment assets - December 31	<u>\$ 11,205,822</u>	<u>\$ 5,711,601</u>	<u>\$ 8,537,434</u>	<u>\$ 25,454,857</u>
<u>Cash and Investment Fund Balance - December 31</u>				
Restricted for:				
Debt service	\$ -	\$ 5,711,601	\$ -	\$ 5,711,601
Capital projects	-	-	4,500,394	4,500,394
Other purposes	3,316,467	-	-	3,316,467
Unrestricted	<u>7,889,355</u>	<u>-</u>	<u>4,037,040</u>	<u>11,926,395</u>
Total cash and investment fund balance - December 31	<u>\$ 11,205,822</u>	<u>\$ 5,711,601</u>	<u>\$ 8,537,434</u>	<u>\$ 25,454,857</u>

LAPORTE 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 Highway	Recycled Road	Local Road and Street	Regional Planner	County Health	Welfare Family and Children	Dunebrook Child Advocacy
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 76,249	\$ 909,069	\$ 4,070,998	\$ -
Licenses and permits	21,470	-	-	-	174,845	-	-
Intergovernmental	3,685,824	-	823,401	6,914	81,059	1,871,532	10,592
Charges for services	66,919	-	-	-	77,907	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Other	-	-	8,260	-	7,120	33,887	-
<b>Total receipts</b>	<b>3,774,213</b>	<b>-</b>	<b>831,661</b>	<b>83,163</b>	<b>1,250,000</b>	<b>5,976,417</b>	<b>10,592</b>
Disbursements:							
General government	-	-	-	77,074	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	3,902,171	-	796,779	-	-	-	-
Health and welfare	-	-	-	-	1,160,702	7,318,039	10,592
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,902,171</b>	<b>-</b>	<b>796,779</b>	<b>77,074</b>	<b>1,160,702</b>	<b>7,318,039</b>	<b>10,592</b>
Excess (deficiency) of revenue over disbursements	(127,958)	-	34,882	6,089	89,298	(1,341,622)	-
Other financing sources (uses)							
Transfers in	-	-	-	-	-	48,944	-
Transfers out	-	-	-	-	-	(105,746)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(56,802)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(127,958)	-	34,882	6,089	89,298	(1,398,424)	-
Cash and investment fund balance - beginning	823,947	23	322,694	223,474	569,240	1,578,336	-
Cash and investment fund balance - ending	\$ 695,989	\$ 23	\$ 357,576	\$ 229,563	\$ 658,538	\$ 179,912	\$ -
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ 229,563	\$ 658,538	\$ 179,912	\$ -
Restricted assets:							
Cash and investments	695,989	23	357,576	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 695,989</b>	<b>\$ 23</b>	<b>\$ 357,576</b>	<b>\$ 229,563</b>	<b>\$ 658,538</b>	<b>\$ 179,912</b>	<b>\$ -</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Other purposes	\$ 695,989	\$ 23	\$ 357,576	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	-	-	229,563	658,538	179,912	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 695,989</b>	<b>\$ 23</b>	<b>\$ 357,576</b>	<b>\$ 229,563</b>	<b>\$ 658,538</b>	<b>\$ 179,912</b>	<b>\$ -</b>

LAPORTE 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)

	Alcohol and Drug Service Fee	Ruth Rohrabaugh Memorial Fund	New Reassessment	Contractor Licensure Fees	2006 Reassessment	Sale of County Owned Property	Sheriff Accident Report
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 438,541	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	39,894	-	-
Charges for services	92,415	-	-	70,655	-	-	5,554
Fines and forfeitures	-	-	-	-	-	-	-
Other	-	-	336	-	1,587	6,250	-
<b>Total receipts</b>	<b>92,415</b>	<b>-</b>	<b>336</b>	<b>70,655</b>	<b>480,022</b>	<b>6,250</b>	<b>5,554</b>
Disbursements:							
General government	-	-	336	49,272	732,259	-	-
Public safety	88,998	-	-	-	-	-	11,973
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	93,175	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>88,998</b>	<b>93,175</b>	<b>336</b>	<b>49,272</b>	<b>732,259</b>	<b>-</b>	<b>11,973</b>
Excess (deficiency) of revenue over disbursements	<u>3,417</u>	<u>(93,175)</u>	<u>-</u>	<u>21,383</u>	<u>(252,237)</u>	<u>6,250</u>	<u>(6,419)</u>
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>3,417</u>	<u>(93,175)</u>	<u>-</u>	<u>21,383</u>	<u>(252,237)</u>	<u>6,250</u>	<u>(6,419)</u>
Cash and investment fund balance - beginning	<u>8,255</u>	<u>219,493</u>	<u>-</u>	<u>198,870</u>	<u>2,854,636</u>	<u>45,630</u>	<u>8,994</u>
Cash and investment fund balance - ending	<u>\$ 11,672</u>	<u>\$ 126,318</u>	<u>\$ -</u>	<u>\$ 220,253</u>	<u>\$ 2,602,399</u>	<u>\$ 51,880</u>	<u>\$ 2,575</u>
<b><u>Cash and Investment Assets - December 31</u></b>							
Cash and investments	\$ 11,672	\$ 126,318	\$ -	\$ 220,253	\$ 2,602,399	\$ 51,880	\$ 2,575
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 11,672</b>	<b>\$ 126,318</b>	<b>\$ -</b>	<b>\$ 220,253</b>	<b>\$ 2,602,399</b>	<b>\$ 51,880</b>	<b>\$ 2,575</b>
<b><u>Cash and Investment Fund Balance - December 31</u></b>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	<u>11,672</u>	<u>126,318</u>	<u>-</u>	<u>220,253</u>	<u>2,602,399</u>	<u>51,880</u>	<u>2,575</u>
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 11,672</b>	<b>\$ 126,318</b>	<b>\$ -</b>	<b>\$ 220,253</b>	<b>\$ 2,602,399</b>	<b>\$ 51,880</b>	<b>\$ 2,575</b>

LAPORTE 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)

	Win Tax Fund/ Riverboat	Jail Drug Treatment Program	Park Special Nonoperating	Pioneer Cemetery	Big City Seat Belt Enforcement	Children Psychiatric Resident	Emergency Gas Award
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 23,827	\$ -	\$ 264,978	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	454,426	-	-	2,160	9,498	22,170	6,500
Charges for services	-	-	23,344	-	-	-	-
Fines and forfeitures	-	23,860	-	-	-	-	-
Other	49,843	-	413	-	-	-	-
<b>Total receipts</b>	<b>504,269</b>	<b>23,860</b>	<b>23,757</b>	<b>25,987</b>	<b>9,498</b>	<b>287,148</b>	<b>6,500</b>
Disbursements:							
General government	347,688	-	-	27,905	-	-	-
Public safety	-	54,345	-	-	8,961	88,357	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	16,916	-	-	-	-
<b>Total disbursements</b>	<b>347,688</b>	<b>54,345</b>	<b>16,916</b>	<b>27,905</b>	<b>8,961</b>	<b>88,357</b>	<b>-</b>
Excess (deficiency) of revenue over disbursements	<u>156,581</u>	<u>(30,485)</u>	<u>6,841</u>	<u>(1,918)</u>	<u>537</u>	<u>198,791</u>	<u>6,500</u>
Other financing sources (uses)							
Transfers in	25,583	-	-	-	-	-	-
Transfers out	(26,701)	-	-	-	-	(254,010)	-
<b>Total other financing sources (uses)</b>	<b>(1,118)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(254,010)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	155,463	(30,485)	6,841	(1,918)	537	(55,219)	6,500
Cash and investment fund balance - beginning	325,522	61,958	15,921	11,779	1,000	289,409	-
Cash and investment fund balance - ending	<u>\$ 480,985</u>	<u>\$ 31,473</u>	<u>\$ 22,762</u>	<u>\$ 9,861</u>	<u>\$ 1,537</u>	<u>\$ 234,190</u>	<u>\$ 6,500</u>
<b><u>Cash and Investment Assets - December 31</u></b>							
Cash and investments	\$ 480,985	\$ 31,473	\$ 22,762	\$ 9,861	\$ -	\$ 234,190	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	1,537	-	6,500
<b>Total cash and investment assets - December 31</b>	<b>\$ 480,985</b>	<b>\$ 31,473</b>	<b>\$ 22,762</b>	<b>\$ 9,861</b>	<b>\$ 1,537</b>	<b>\$ 234,190</b>	<b>\$ 6,500</b>
<b><u>Cash and Investment Fund Balance - December 31</u></b>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ 1,537	\$ -	\$ 6,500
Unrestricted	480,985	31,473	22,762	9,861	-	234,190	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 480,985</b>	<b>\$ 31,473</b>	<b>\$ 22,762</b>	<b>\$ 9,861</b>	<b>\$ 1,537</b>	<b>\$ 234,190</b>	<b>\$ 6,500</b>

LAPORTE 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)

	Firearms Training	Surveyor's Corner Perpetuation	Juvenile Accountability Report	HAVA Section 102	HAVA Title III	Family Court	Bioterrorism Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	6,080	-	-	-	-	-	-
Intergovernmental	-	-	36,537	236,208	405,792	10,000	47,834
Charges for services	-	24,515	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Other	-	-	2,058	-	-	-	-
<b>Total receipts</b>	<b>6,080</b>	<b>24,515</b>	<b>38,595</b>	<b>236,208</b>	<b>405,792</b>	<b>10,000</b>	<b>47,834</b>
Disbursements:							
General government	-	9,877	-	-	-	16,497	-
Public safety	28,640	-	38,867	-	-	-	63,328
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>28,640</b>	<b>9,877</b>	<b>38,867</b>	<b>-</b>	<b>-</b>	<b>16,497</b>	<b>63,328</b>
Excess (deficiency) of revenue over disbursements	<u>(22,560)</u>	<u>14,638</u>	<u>(272)</u>	<u>236,208</u>	<u>405,792</u>	<u>(6,497)</u>	<u>(15,494)</u>
Other financing sources (uses)							
Transfers in	-	-	273	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>273</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(22,560)</u>	<u>14,638</u>	<u>1</u>	<u>236,208</u>	<u>405,792</u>	<u>(6,497)</u>	<u>(15,494)</u>
Cash and investment fund balance - beginning	<u>26,858</u>	<u>34,589</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,135</u>	<u>36,093</u>
Cash and investment fund balance - ending	<u>\$ 4,298</u>	<u>\$ 49,227</u>	<u>\$ 1</u>	<u>\$ 236,208</u>	<u>\$ 405,792</u>	<u>\$ 15,638</u>	<u>\$ 20,599</u>
<b><u>Cash and Investment Assets - December 31</u></b>							
Cash and investments	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ 15,638	\$ -
Restricted assets:							
Cash and investments	<u>4,298</u>	<u>49,227</u>	<u>-</u>	<u>236,208</u>	<u>405,792</u>	<u>-</u>	<u>20,599</u>
<b>Total cash and investment assets - December 31</b>	<b>\$ 4,298</b>	<b>\$ 49,227</b>	<b>\$ 1</b>	<b>\$ 236,208</b>	<b>\$ 405,792</b>	<b>\$ 15,638</b>	<b>\$ 20,599</b>
<b><u>Cash and Investment Fund Balance - December 31</u></b>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ 236,208	\$ 405,792	\$ -	\$ -
Unrestricted	<u>4,298</u>	<u>49,227</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>15,638</u>	<u>20,599</u>
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 4,298</b>	<b>\$ 49,227</b>	<b>\$ 1</b>	<b>\$ 236,208</b>	<b>\$ 405,792</b>	<b>\$ 15,638</b>	<b>\$ 20,599</b>

LAPORTE 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)

	Harmony House Visit Center	Tobacco Master Fund	Local Law Enforcement Block Grant	Supplemental Public Defender	General Adult Probation Service	Extradition Fund	Supplemental Circuit Court
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	9,479	43,781	6,014	-	-	-	-
Charges for services	-	-	-	-	-	-	15,350
Fines and forfeitures	-	-	-	11,249	-	3,600	-
Other	-	-	-	-	-	-	-
Total receipts	<u>9,479</u>	<u>43,781</u>	<u>6,014</u>	<u>11,249</u>	<u>-</u>	<u>3,600</u>	<u>15,350</u>
Disbursements:							
General government	-	-	-	-	-	-	1,000
Public safety	9,479	-	-	-	-	11,957	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	73,429	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	<u>9,479</u>	<u>73,429</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,957</u>	<u>1,000</u>
Excess (deficiency) of revenue over disbursements	<u>-</u>	<u>(29,648)</u>	<u>6,014</u>	<u>11,249</u>	<u>-</u>	<u>(8,357)</u>	<u>14,350</u>
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(17,835)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,835)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>-</u>	<u>(29,648)</u>	<u>6,014</u>	<u>11,249</u>	<u>-</u>	<u>(8,357)</u>	<u>(3,485)</u>
Cash and investment fund balance - beginning	<u>-</u>	<u>73,457</u>	<u>-</u>	<u>96,805</u>	<u>607</u>	<u>13,841</u>	<u>10,296</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 43,809</u>	<u>\$ 6,014</u>	<u>\$ 108,054</u>	<u>\$ 607</u>	<u>\$ 5,484</u>	<u>\$ 6,811</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ 43,809	\$ -	\$ 108,054	\$ 607	\$ 5,484	\$ 6,811
Restricted assets:							
Cash and investments	-	-	6,014	-	-	-	-
Total cash and investment assets - December 31	<u>\$ -</u>	<u>\$ 43,809</u>	<u>\$ 6,014</u>	<u>\$ 108,054</u>	<u>\$ 607</u>	<u>\$ 5,484</u>	<u>\$ 6,811</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ 6,014	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	43,809	-	108,054	607	5,484	6,811
Total cash and investment fund balance - December 31	<u>\$ -</u>	<u>\$ 43,809</u>	<u>\$ 6,014</u>	<u>\$ 108,054</u>	<u>\$ 607</u>	<u>\$ 5,484</u>	<u>\$ 6,811</u>

LAPORTE 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)

	Circuit Court Juvenile Probation User Fees	GPS Probation Tracking	Recorder's Record Perpetuation	Local Law Enforcement Continuing Education	Sheriff Continuing Education	User Fee Fund	Sheriff In Car Video Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	2,862	-	-	-	-	3,000
Charges for services	13,420	-	132,465	26,364	8,224	231,952	-
Fines and forfeitures	-	-	-	-	-	-	-
Other	-	-	47	-	-	-	-
<b>Total receipts</b>	<b>13,420</b>	<b>2,862</b>	<b>132,512</b>	<b>26,364</b>	<b>8,224</b>	<b>231,952</b>	<b>3,000</b>
Disbursements:							
General government	-	-	110,751	-	-	-	-
Public safety	-	4,411	-	19,539	16,199	-	2,996
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>4,411</b>	<b>110,751</b>	<b>19,539</b>	<b>16,199</b>	<b>-</b>	<b>2,996</b>
Excess (deficiency) of revenue over disbursements	<b>13,420</b>	<b>(1,549)</b>	<b>21,761</b>	<b>6,825</b>	<b>(7,975)</b>	<b>231,952</b>	<b>4</b>
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	(10,604)	-	-	-	-	(174,038)	-
<b>Total other financing sources (uses)</b>	<b>(10,604)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(174,038)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<b>2,816</b>	<b>(1,549)</b>	<b>21,761</b>	<b>6,825</b>	<b>(7,975)</b>	<b>57,914</b>	<b>4</b>
Cash and investment fund balance - beginning	<b>19,667</b>	<b>-</b>	<b>173,757</b>	<b>168,214</b>	<b>41,004</b>	<b>709,186</b>	<b>-</b>
Cash and investment fund balance - ending	<b>\$ 22,483</b>	<b>\$ (1,549)</b>	<b>\$ 195,518</b>	<b>\$ 175,039</b>	<b>\$ 33,029</b>	<b>\$ 767,100</b>	<b>\$ 4</b>
<b><u>Cash and Investment Assets - December 31</u></b>							
Cash and investments	\$ 22,483	\$ (1,549)	\$ 195,518	\$ -	\$ -	\$ 767,100	\$ -
Restricted assets:							
Cash and investments	-	-	-	175,039	33,029	-	4
<b>Total cash and investment assets - December 31</b>	<b>\$ 22,483</b>	<b>\$ (1,549)</b>	<b>\$ 195,518</b>	<b>\$ 175,039</b>	<b>\$ 33,029</b>	<b>\$ 767,100</b>	<b>\$ 4</b>
<b><u>Cash and Investment Fund Balance - December 31</u></b>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ 175,039	\$ 33,029	\$ 767,100	\$ 4
Unrestricted	22,483	(1,549)	195,518	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 22,483</b>	<b>\$ (1,549)</b>	<b>\$ 195,518</b>	<b>\$ 175,039</b>	<b>\$ 33,029</b>	<b>\$ 767,100</b>	<b>\$ 4</b>

LAPORTE 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)

	County Drug Free Community	Superior Court 3 Adult Probation Supplemental	Superior Court 4 Adult Probation Supplemental	Superior Court 1 Adult Probation Supplemental	Circuit Court Adult Probation Supplemental	Juvenile Service Center Food Program	Superior Court 2 Adult Probation Supplemental
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	42,237	-
Charges for services	-	58,881	74,544	35,534	53,993	-	-
Fines and forfeitures	105,122	-	-	-	-	-	-
Other	3,468	126	7,354	100	-	-	-
<b>Total receipts</b>	<b>108,590</b>	<b>59,007</b>	<b>81,898</b>	<b>35,634</b>	<b>53,993</b>	<b>42,237</b>	<b>-</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	100,765	51,225	67,403	11,939	45,293	41,458	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>100,765</b>	<b>51,225</b>	<b>67,403</b>	<b>11,939</b>	<b>45,293</b>	<b>41,458</b>	<b>-</b>
Excess (deficiency) of revenue over disbursements	<u>7,825</u>	<u>7,782</u>	<u>14,495</u>	<u>23,695</u>	<u>8,700</u>	<u>779</u>	<u>-</u>
Other financing sources (uses)							
Transfers in	-	-	1,141	-	-	-	-
Transfers out	-	-	-	(9,988)	(3,641)	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>1,141</b>	<b>(9,988)</b>	<b>(3,641)</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,825	7,782	15,636	13,707	5,059	779	-
Cash and investment fund balance - beginning	<u>37,802</u>	<u>75,305</u>	<u>119,597</u>	<u>36,900</u>	<u>43,627</u>	<u>167,678</u>	<u>15</u>
Cash and investment fund balance - ending	<u>\$ 45,627</u>	<u>\$ 83,087</u>	<u>\$ 135,233</u>	<u>\$ 50,607</u>	<u>\$ 48,686</u>	<u>\$ 168,457</u>	<u>\$ 15</u>
<b><u>Cash and Investment Assets - December 31</u></b>							
Cash and investments	\$ 45,627	\$ -	\$ -	\$ -	\$ -	\$ 168,457	\$ -
Restricted assets:							
Cash and investments	-	83,087	135,233	50,607	48,686	-	15
<b>Total cash and investment assets - December 31</b>	<b>\$ 45,627</b>	<b>\$ 83,087</b>	<b>\$ 135,233</b>	<b>\$ 50,607</b>	<b>\$ 48,686</b>	<b>\$ 168,457</b>	<b>\$ 15</b>
<b><u>Cash and Investment Fund Balance - December 31</u></b>							
Restricted for:							
Other purposes	\$ -	\$ 83,087	\$ 135,233	\$ 50,607	\$ 48,686	\$ -	\$ 15
Unrestricted	<u>45,627</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>168,457</u>	<u>-</u>
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 45,627</b>	<b>\$ 83,087</b>	<b>\$ 135,233</b>	<b>\$ 50,607</b>	<b>\$ 48,686</b>	<b>\$ 168,457</b>	<b>\$ 15</b>

LAPORTE 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)

	Clerk's Record Perpetuation	Prosecutor Pretrial Diversion and Deferral	Prosecutor Equitable Sharing	Unsafe Building	Child Advocacy	Juvenile Service Center United Way Tobacco Ed.	Superior Court 3 Administrative Fees
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	31,505	-	-	-	-	-	-
Fines and forfeitures	-	30	-	8,567	750	-	17,941
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>31,505</b>	<b>30</b>	<b>-</b>	<b>8,567</b>	<b>750</b>	<b>-</b>	<b>17,941</b>
Disbursements:							
General government	12,450	160,796	-	-	-	-	-
Public safety	-	-	-	8,161	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>12,450</b>	<b>160,796</b>	<b>-</b>	<b>8,161</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenue over disbursements	<b>19,055</b>	<b>(160,766)</b>	<b>-</b>	<b>406</b>	<b>750</b>	<b>-</b>	<b>17,941</b>
Other financing sources (uses)							
Transfers in	-	174,038	15,822	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>174,038</b>	<b>15,822</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<b>19,055</b>	<b>13,272</b>	<b>15,822</b>	<b>406</b>	<b>750</b>	<b>-</b>	<b>17,941</b>
Cash and investment fund balance - beginning	49,909	75,893	-	14,466	4,124	101	23,470
Cash and investment fund balance - ending	<u>\$ 68,964</u>	<u>\$ 89,165</u>	<u>\$ 15,822</u>	<u>\$ 14,872</u>	<u>\$ 4,874</u>	<u>\$ 101</u>	<u>\$ 41,411</u>
<b><u>Cash and Investment Assets - December 31</u></b>							
Cash and investments	\$ 68,964	\$ 89,165	\$ 15,822	\$ 14,872	\$ 4,874	\$ 101	\$ 41,411
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<u>\$ 68,964</u>	<u>\$ 89,165</u>	<u>\$ 15,822</u>	<u>\$ 14,872</u>	<u>\$ 4,874</u>	<u>\$ 101</u>	<u>\$ 41,411</u>
<b><u>Cash and Investment Fund Balance - December 31</u></b>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	68,964	89,165	15,822	14,872	4,874	101	41,411
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 68,964</u>	<u>\$ 89,165</u>	<u>\$ 15,822</u>	<u>\$ 14,872</u>	<u>\$ 4,874</u>	<u>\$ 101</u>	<u>\$ 41,411</u>

LAPORTE 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)

	Circuit Court Juvenile Administrative Fees	Circuit Court Adult Administrative Fees	Superior Court 1 and 2 Administrative Fees	Superior Court 4 Administrative Fees	Beach Act Grant	Juvenile Accountability Grant Match	Juvenile Service Center Residents Ed.
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	15,052	11,000	23,926
Charges for services	-	-	-	-	-	-	-
Fines and forfeitures	6,950	10,021	2,303	20,481	-	-	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>6,950</b>	<b>10,021</b>	<b>2,303</b>	<b>20,481</b>	<b>15,052</b>	<b>11,000</b>	<b>23,926</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	18,380	6,012	40,450
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,380</b>	<b>6,012</b>	<b>40,450</b>
Excess (deficiency) of revenue over disbursements	<u>6,950</u>	<u>10,021</u>	<u>2,303</u>	<u>20,481</u>	<u>(3,328)</u>	<u>4,988</u>	<u>(16,524)</u>
Other financing sources (uses)							
Transfers in	-	-	2,138	-	-	2,222	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>2,138</b>	<b>-</b>	<b>-</b>	<b>2,222</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>6,950</u>	<u>10,021</u>	<u>4,441</u>	<u>20,481</u>	<u>(3,328)</u>	<u>7,210</u>	<u>(16,524)</u>
Cash and investment fund balance - beginning	<u>11,333</u>	<u>7,731</u>	<u>-</u>	<u>24,663</u>	<u>(12,159)</u>	<u>4,060</u>	<u>42,827</u>
Cash and investment fund balance - ending	<u>\$ 18,283</u>	<u>\$ 17,752</u>	<u>\$ 4,441</u>	<u>\$ 45,144</u>	<u>\$ (15,487)</u>	<u>\$ 11,270</u>	<u>\$ 26,303</u>
<b><u>Cash and Investment Assets - December 31</u></b>							
Cash and investments	\$ 18,283	\$ 17,752	\$ 4,441	\$ 45,144	\$ (15,487)	\$ -	\$ 26,303
Restricted assets:							
Cash and investments	-	-	-	-	-	11,270	-
<b>Total cash and investment assets - December 31</b>	<u>\$ 18,283</u>	<u>\$ 17,752</u>	<u>\$ 4,441</u>	<u>\$ 45,144</u>	<u>\$ (15,487)</u>	<u>\$ 11,270</u>	<u>\$ 26,303</u>
<b><u>Cash and Investment Fund Balance - December 31</u></b>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,270	\$ -
Unrestricted	<u>18,283</u>	<u>17,752</u>	<u>4,441</u>	<u>45,144</u>	<u>(15,487)</u>	<u>-</u>	<u>26,303</u>
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 18,283</u>	<u>\$ 17,752</u>	<u>\$ 4,441</u>	<u>\$ 45,144</u>	<u>\$ (15,487)</u>	<u>\$ 11,270</u>	<u>\$ 26,303</u>

LAPORTE 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)

	State and Community Highway Safety Grant	Bulletproof Vest Program	Asset Forfeitures	CASA Victim Assist Grant	Family Reunification Grant	Neutral Zone Grant	Metro Operations Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	46,459	-	441	33,290	-	-	106,005
Charges for services	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Other	791	-	-	-	-	-	228
<b>Total receipts</b>	<b>47,250</b>	<b>-</b>	<b>441</b>	<b>33,290</b>	<b>-</b>	<b>-</b>	<b>106,233</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	40,673	-	350	26,528	-	-	98,764
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>40,673</b>	<b>-</b>	<b>350</b>	<b>26,528</b>	<b>-</b>	<b>-</b>	<b>98,764</b>
Excess (deficiency) of revenue over disbursements	<u>6,577</u>	<u>-</u>	<u>91</u>	<u>6,762</u>	<u>-</u>	<u>-</u>	<u>7,469</u>
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,577	-	91	6,762	-	-	7,469
Cash and investment fund balance - beginning	5,911	86	5,355	437	59,863	8,126	(12,514)
Cash and investment fund balance - ending	<u>\$ 12,488</u>	<u>\$ 86</u>	<u>\$ 5,446</u>	<u>\$ 7,199</u>	<u>\$ 59,863</u>	<u>\$ 8,126</u>	<u>\$ (5,045)</u>
<b><u>Cash and Investment Assets - December 31</u></b>							
Cash and investments	\$ -	\$ -	\$ 5,446	\$ -	\$ -	\$ -	\$ (5,045)
Restricted assets:							
Cash and investments	12,488	86	-	7,199	59,863	8,126	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 12,488</b>	<b>\$ 86</b>	<b>\$ 5,446</b>	<b>\$ 7,199</b>	<b>\$ 59,863</b>	<b>\$ 8,126</b>	<b>\$ (5,045)</b>
<b><u>Cash and Investment Fund Balance - December 31</u></b>							
Restricted for:							
Other purposes	\$ 12,488	\$ 86	\$ -	\$ 7,199	\$ 59,863	\$ 8,126	\$ -
Unrestricted	-	-	5,446	-	-	-	(5,045)
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 12,488</b>	<b>\$ 86</b>	<b>\$ 5,446</b>	<b>\$ 7,199</b>	<b>\$ 59,863</b>	<b>\$ 8,126</b>	<b>\$ (5,045)</b>

LAPORTE 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)

	Community Corrections Substance Abuse Grant	Alcohol Prevention Grant	Adult Protective Services	Stepping Stone Victim Advocate Program	Jury Fee	County Home Grant	Emergency Plan Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,321	-	102,765	60,957	-	-	-
Charges for services	-	-	-	-	21,026	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Other	-	-	30	-	340	-	-
<b>Total receipts</b>	<b>3,321</b>	<b>-</b>	<b>102,795</b>	<b>60,957</b>	<b>21,366</b>	<b>-</b>	<b>-</b>
Disbursements:							
General government	-	-	102,634	58,860	62,080	-	-
Public safety	4,745	-	-	-	-	-	13,046
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	2,809	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>4,745</b>	<b>-</b>	<b>102,634</b>	<b>58,860</b>	<b>62,080</b>	<b>2,809</b>	<b>13,046</b>
Excess (deficiency) of revenue over disbursements	(1,424)	-	161	2,097	(40,714)	(2,809)	(13,046)
Other financing sources (uses)							
Transfers in	-	-	-	-	36,662	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,662</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,424)	-	161	2,097	(4,052)	(2,809)	(13,046)
Cash and investment fund balance - beginning	1,426	6	5,849	-	4,052	5,343	13,046
Cash and investment fund balance - ending	<u>\$ 2</u>	<u>\$ 6</u>	<u>\$ 6,010</u>	<u>\$ 2,097</u>	<u>\$ -</u>	<u>\$ 2,534</u>	<u>\$ -</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ 6,010	\$ 2,097	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	2	6	-	-	-	2,534	-
<b>Total cash and investment assets - December 31</b>	<u>\$ 2</u>	<u>\$ 6</u>	<u>\$ 6,010</u>	<u>\$ 2,097</u>	<u>\$ -</u>	<u>\$ 2,534</u>	<u>\$ -</u>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Other purposes	\$ 2	\$ 6	\$ -	\$ -	\$ -	\$ 2,534	\$ -
Unrestricted	-	-	6,010	2,097	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 2</u>	<u>\$ 6</u>	<u>\$ 6,010</u>	<u>\$ 2,097</u>	<u>\$ -</u>	<u>\$ 2,534</u>	<u>\$ -</u>

LAPORTE 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)

	Civil Defense Donation	Emergency Response Grant	Planning Contract Grant	County Health Environmental	Local Health Maintenance	Co-op Ext. and 4-H Build Indiana	Communicable Disease
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,602	-	-	74,320	-	-
Charges for services	-	-	-	-	-	-	74,559
Fines and forfeitures	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>1,602</b>	<b>-</b>	<b>-</b>	<b>74,320</b>	<b>-</b>	<b>74,559</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	4,099	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	63,045	-	59,948
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>4,099</b>	<b>-</b>	<b>-</b>	<b>63,045</b>	<b>-</b>	<b>59,948</b>
Excess (deficiency) of revenue over disbursements	-	(2,497)	-	-	11,275	-	14,611
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(2,497)	-	-	11,275	-	14,611
Cash and investment fund balance - beginning	60	293	10,718	59,874	75,821	75,000	29,619
Cash and investment fund balance - ending	<u>\$ 60</u>	<u>\$ (2,204)</u>	<u>\$ 10,718</u>	<u>\$ 59,874</u>	<u>\$ 87,096</u>	<u>\$ 75,000</u>	<u>\$ 44,230</u>
<b><u>Cash and Investment Assets - December 31</u></b>							
Cash and investments	\$ 60	\$ (2,204)	\$ -	\$ 59,874	\$ 87,096	\$ 75,000	\$ 44,230
Restricted assets:							
Cash and investments	-	-	10,718	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<u>\$ 60</u>	<u>\$ (2,204)</u>	<u>\$ 10,718</u>	<u>\$ 59,874</u>	<u>\$ 87,096</u>	<u>\$ 75,000</u>	<u>\$ 44,230</u>
<b><u>Cash and Investment Fund Balance - December 31</u></b>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ 10,718	\$ -	\$ -	\$ -	\$ -
Unrestricted	60	(2,204)	-	59,874	87,096	75,000	44,230
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 60</u>	<u>\$ (2,204)</u>	<u>\$ 10,718</u>	<u>\$ 59,874</u>	<u>\$ 87,096</u>	<u>\$ 75,000</u>	<u>\$ 44,230</u>

LAPORTE 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)

	Recycled Road	OPO Banquet Award	Substance Abuse Relapse Prevention	Animal Shelter Donations	Dorothy S. Crowley Juvenile Service Center	Kankakee Valley Operation Roundup Grant	Juvenile Service Center State Grants
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	28,059	5,000	-	-	-	34,421
Charges for services	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Other	-	-	-	6,819	1,485	-	-
<b>Total receipts</b>	<b>-</b>	<b>28,059</b>	<b>5,000</b>	<b>6,819</b>	<b>1,485</b>	<b>-</b>	<b>34,421</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	28,059	-	-	869	-	37,545
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	13,916	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>28,059</b>	<b>-</b>	<b>13,916</b>	<b>869</b>	<b>-</b>	<b>37,545</b>
Excess (deficiency) of revenue over disbursements	-	-	5,000	(7,097)	616	-	(3,124)
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	5,934
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,934</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	5,000	(7,097)	616	-	2,810
Cash and investment fund balance - beginning	405	-	5,380	21,030	2,346	4	47,799
Cash and investment fund balance - ending	<u>\$ 405</u>	<u>\$ -</u>	<u>\$ 10,380</u>	<u>\$ 13,933</u>	<u>\$ 2,962</u>	<u>\$ 4</u>	<u>\$ 50,609</u>
<b><u>Cash and Investment Assets - December 31</u></b>							
Cash and investments	\$ 405	\$ -	\$ 10,380	\$ 13,933	\$ 2,962	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	4	50,609
Total cash and investment assets - December 31	<u>\$ 405</u>	<u>\$ -</u>	<u>\$ 10,380</u>	<u>\$ 13,933</u>	<u>\$ 2,962</u>	<u>\$ 4</u>	<u>\$ 50,609</u>
<b><u>Cash and Investment Fund Balance - December 31</u></b>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 50,609
Unrestricted	405	-	10,380	13,933	2,962	-	-
Total cash and investment fund balance - December 31	<u>\$ 405</u>	<u>\$ -</u>	<u>\$ 10,380</u>	<u>\$ 13,933</u>	<u>\$ 2,962</u>	<u>\$ 4</u>	<u>\$ 50,609</u>

LAPORTE 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)

	Fire and Building Services Training Grant	Lifescan Grant	Hazardous Material Team Donations	Captain Planet Foundation Grant	Economic Development Commission	Juvenile Services Treatment Account	FY 2000 Local Law Enforcement Block Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,700	34,483	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>1,700</b>	<b>34,483</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disbursements:							
General government	-	34,483	-	-	-	-	-
Public safety	1,556	-	7,415	-	-	12,339	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>1,556</b>	<b>34,483</b>	<b>7,415</b>	<b>-</b>	<b>-</b>	<b>12,339</b>	<b>-</b>
Excess (deficiency) of revenue over disbursements	144	-	(7,415)	-	-	(12,339)	-
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	144	-	(7,415)	-	-	(12,339)	-
Cash and investment fund balance - beginning	-	-	18,754	649	12,907	46,997	104
<b>Cash and investment fund balance - ending</b>	<b>\$ 144</b>	<b>\$ -</b>	<b>\$ 11,339</b>	<b>\$ 649</b>	<b>\$ 12,907</b>	<b>\$ 34,658</b>	<b>\$ 104</b>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ 11,339	\$ -	\$ 12,907	\$ 34,658	\$ 104
Restricted assets:							
Cash and investments	144	-	-	649	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 144</b>	<b>\$ -</b>	<b>\$ 11,339</b>	<b>\$ 649</b>	<b>\$ 12,907</b>	<b>\$ 34,658</b>	<b>\$ 104</b>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ 144	\$ -	\$ -	\$ 649	\$ -	\$ -	\$ -
Unrestricted	-	-	11,339	-	12,907	34,658	104
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 144</b>	<b>\$ -</b>	<b>\$ 11,339</b>	<b>\$ 649</b>	<b>\$ 12,907</b>	<b>\$ 34,658</b>	<b>\$ 104</b>

LAPORTE 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)

	LaPorte Soil and Water Conservancy District	Account Audit and Court Watch	Tuberculosis Outreach Project	Prosecutor Victim Advocate Grant	Juvenile Service Center Electronic Monitor and Home Detention	Teen Court	Superior 1 Vocational Training Supv. Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	19,196	-	80,264	-	-	31,334
Charges for services	-	-	-	-	7,132	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	-	19,196	-	80,264	7,132	-	31,334
Disbursements:							
General government	-	-	-	92,540	-	-	-
Public safety	-	19,196	-	-	83	-	31,495
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	19,196	-	92,540	83	-	31,495
Excess (deficiency) of revenue over disbursements	-	-	-	(12,276)	7,049	-	(161)
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	8,500
Transfers out	-	-	-	-	(5,934)	-	-
Total other financing sources (uses)	-	-	-	-	(5,934)	-	8,500
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(12,276)	1,115	-	8,339
Cash and investment fund balance - beginning	250	-	72	(2,904)	17,653	3	5,387
Cash and investment fund balance - ending	<u>\$ 250</u>	<u>\$ -</u>	<u>\$ 72</u>	<u>\$ (15,180)</u>	<u>\$ 18,768</u>	<u>\$ 3</u>	<u>\$ 13,726</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 250	\$ -	\$ 72	\$ (15,180)	\$ 18,768	\$ 3	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	13,726
Total cash and investment assets - December 31	<u>\$ 250</u>	<u>\$ -</u>	<u>\$ 72</u>	<u>\$ (15,180)</u>	<u>\$ 18,768</u>	<u>\$ 3</u>	<u>\$ 13,726</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,726
Unrestricted	250	-	72	(15,180)	18,768	3	-
Total cash and investment fund balance - December 31	<u>\$ 250</u>	<u>\$ -</u>	<u>\$ 72</u>	<u>\$ (15,180)</u>	<u>\$ 18,768</u>	<u>\$ 3</u>	<u>\$ 13,726</u>

LAPORTE 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 Youth Institute Grant	Park and Recreation Nonreverting	2001 Local Law Enforcement	Vehicle Inspection	Clerk Title IV-D Incentive	Prosecutor Title IV-D Incentive	Sheriff Notice to Quit Fees
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	742	-	-	-	42,321	42,321	-
Charges for services	-	783	-	2,145	-	-	11,585
Fines and forfeitures	-	-	-	-	-	-	-
Other	-	6,865	-	-	-	-	-
<b>Total receipts</b>	<b>742</b>	<b>7,648</b>	<b>-</b>	<b>2,145</b>	<b>42,321</b>	<b>42,321</b>	<b>11,585</b>
Disbursements:							
General government	742	-	-	-	-	-	-
Public safety	-	-	-	2,585	-	-	22,731
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	7,192	20,418	-
Culture and recreation	-	8,799	-	-	-	-	-
<b>Total disbursements</b>	<b>742</b>	<b>8,799</b>	<b>-</b>	<b>2,585</b>	<b>7,192</b>	<b>20,418</b>	<b>22,731</b>
Excess (deficiency) of revenue over disbursements	-	(1,151)	-	(440)	35,129	21,903	(11,146)
Other financing sources (uses)							
Transfers in	-	-	-	-	35,250	35,248	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,250</b>	<b>35,248</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,151)	-	(440)	70,379	57,151	(11,146)
Cash and investment fund balance - beginning	-	10,968	22	6,634	36,471	44,167	11,146
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 9,817</u>	<u>\$ 22</u>	<u>\$ 6,194</u>	<u>\$ 106,850</u>	<u>\$ 101,318</u>	<u>\$ -</u>
<b><u>Cash and Investment Assets - December 31</u></b>							
Cash and investments	\$ -	\$ 9,817	\$ -	\$ 6,194	\$ 106,850	\$ 101,318	\$ -
Restricted assets:							
Cash and investments	-	-	22	-	-	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ -</b>	<b>\$ 9,817</b>	<b>\$ 22</b>	<b>\$ 6,194</b>	<b>\$ 106,850</b>	<b>\$ 101,318</b>	<b>\$ -</b>
<b><u>Cash and Investment Fund Balance - December 31</u></b>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ 22	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	9,817	-	6,194	106,850	101,318	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ -</b>	<b>\$ 9,817</b>	<b>\$ 22</b>	<b>\$ 6,194</b>	<b>\$ 106,850</b>	<b>\$ 101,318</b>	<b>\$ -</b>

LAPORTE 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)

	LEPC-HMTA Planning Grant	LEPC-HMTA Training Grant	Kankakee River Maintenance	Clerk IV-D Incentive	EMS Donations	Community Corrections State Grant	Real Estate Endorsement Fee Plat Book
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	9,000	5,000	-	-	-	442,984	-
Charges for services	-	-	-	-	-	-	18,479
Fines and forfeitures	-	-	-	-	-	-	-
Other	-	-	37,684	-	3,795	10	-
<b>Total receipts</b>	<b>9,000</b>	<b>5,000</b>	<b>37,684</b>	<b>-</b>	<b>3,795</b>	<b>442,994</b>	<b>18,479</b>
Disbursements:							
General government	-	-	37,684	-	-	-	12,464
Public safety	1,314	146	-	-	-	518,206	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>1,314</b>	<b>146</b>	<b>37,684</b>	<b>-</b>	<b>-</b>	<b>518,206</b>	<b>12,464</b>
Excess (deficiency) of revenue over disbursements	<u>7,686</u>	<u>4,854</u>	<u>-</u>	<u>-</u>	<u>3,795</u>	<u>(75,212)</u>	<u>6,015</u>
Other financing sources (uses)							
Transfers in	-	-	-	-	-	50,527	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,527</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>7,686</u>	<u>4,854</u>	<u>-</u>	<u>-</u>	<u>3,795</u>	<u>(24,685)</u>	<u>6,015</u>
Cash and investment fund balance - beginning	<u>27,823</u>	<u>40,904</u>	<u>900</u>	<u>15,981</u>	<u>4,480</u>	<u>79,964</u>	<u>143,704</u>
Cash and investment fund balance - ending	<u>\$ 35,509</u>	<u>\$ 45,758</u>	<u>\$ 900</u>	<u>\$ 15,981</u>	<u>\$ 8,275</u>	<u>\$ 55,279</u>	<u>\$ 149,719</u>
<b><u>Cash and Investment Assets - December 31</u></b>							
Cash and investments	\$ -	\$ -	\$ 900	\$ 15,981	\$ 8,275	\$ -	\$ 149,719
Restricted assets:							
Cash and investments	<u>35,509</u>	<u>45,758</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,279</u>	<u>-</u>
<b>Total cash and investment assets - December 31</b>	<b><u>\$ 35,509</u></b>	<b><u>\$ 45,758</u></b>	<b><u>\$ 900</u></b>	<b><u>\$ 15,981</u></b>	<b><u>\$ 8,275</u></b>	<b><u>\$ 55,279</u></b>	<b><u>\$ 149,719</u></b>
<b><u>Cash and Investment Fund Balance - December 31</u></b>							
Restricted for:							
Other purposes	\$ 35,509	\$ 45,758	\$ -	\$ -	\$ -	\$ 55,279	\$ -
Unrestricted	<u>-</u>	<u>-</u>	<u>900</u>	<u>15,981</u>	<u>8,275</u>	<u>-</u>	<u>149,719</u>
<b>Total cash and investment fund balance - December 31</b>	<b><u>\$ 35,509</u></b>	<b><u>\$ 45,758</u></b>	<b><u>\$ 900</u></b>	<b><u>\$ 15,981</u></b>	<b><u>\$ 8,275</u></b>	<b><u>\$ 55,279</u></b>	<b><u>\$ 149,719</u></b>

LAPORTE 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 Emergency Planning and Right To Know	Community Corrections	County Corrections	2002 Local Law Enforcement Block Grant	Law Enforcement Fund	GAL/CASA Guardian User Fee	Spay and Neuter
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	18,732	-	78,349	-	51,684	10,687	-
Charges for services	-	558,482	-	-	-	-	6,810
Fines and forfeitures	-	-	-	-	-	-	-
Other	-	304	-	-	-	-	60
<b>Total receipts</b>	<b>18,732</b>	<b>558,786</b>	<b>78,349</b>	<b>-</b>	<b>51,684</b>	<b>10,687</b>	<b>6,870</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	4,269	450,804	80,115	-	31,500	12,555	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	5,745
Culture and recreation	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>4,269</b>	<b>450,804</b>	<b>80,115</b>	<b>-</b>	<b>31,500</b>	<b>12,555</b>	<b>5,745</b>
Excess (deficiency) of revenue over disbursements	14,463	107,982	(1,766)	-	20,184	(1,868)	1,125
<b>Other financing sources (uses)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(50,527)	-	-	(15,822)	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(50,527)</b>	<b>-</b>	<b>-</b>	<b>(15,822)</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	14,463	57,455	(1,766)	-	4,362	(1,868)	1,125
Cash and investment fund balance - beginning	120,824	57,469	93,919	36	26,671	1,912	3,690
Cash and investment fund balance - ending	<u>\$ 135,287</u>	<u>\$ 114,924</u>	<u>\$ 92,153</u>	<u>\$ 36</u>	<u>\$ 31,033</u>	<u>\$ 44</u>	<u>\$ 4,815</u>
<b><u>Cash and Investment Assets - December 31</u></b>							
Cash and investments	\$ 135,287	\$ 114,924	\$ 92,153	\$ -	\$ 31,033	\$ 44	\$ 4,815
Restricted assets:							
Cash and investments	-	-	-	36	-	-	-
<b>Total cash and investment assets - December 31</b>	<b><u>\$ 135,287</u></b>	<b><u>\$ 114,924</u></b>	<b><u>\$ 92,153</u></b>	<b><u>\$ 36</u></b>	<b><u>\$ 31,033</u></b>	<b><u>\$ 44</u></b>	<b><u>\$ 4,815</u></b>
<b><u>Cash and Investment Fund Balance - December 31</u></b>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ 36	\$ -	\$ -	\$ -
Unrestricted	135,287	114,924	92,153	-	31,033	44	4,815
<b>Total cash and investment fund balance - December 31</b>	<b><u>\$ 135,287</u></b>	<b><u>\$ 114,924</u></b>	<b><u>\$ 92,153</u></b>	<b><u>\$ 36</u></b>	<b><u>\$ 31,033</u></b>	<b><u>\$ 44</u></b>	<b><u>\$ 4,815</u></b>

LAPORTE 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)

	E-911	DUI Enforcement	Ditch Maintenance	Community Corrections Commissary	Jail Commissary	Totals
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,783,662
Licenses and permits	-	-	-	-	-	202,395
Intergovernmental	-	15,000	-	-	-	9,288,129
Charges for services	661,754	-	119,243	42,074	252,089	2,819,702
Fines and forfeitures	-	-	-	-	-	210,874
Other	83	50	150	-	610	180,153
<b>Total receipts</b>	<b>661,837</b>	<b>15,050</b>	<b>119,393</b>	<b>42,074</b>	<b>252,699</b>	<b>18,484,915</b>
Disbursements:						
General government	-	-	143,876	-	-	2,091,268
Public safety	731,537	15,228	-	51,825	265,253	3,353,966
Highways and streets	-	-	-	-	-	4,698,950
Health and welfare	-	-	-	-	-	8,829,010
Culture and recreation	-	-	-	-	-	25,715
<b>Total disbursements</b>	<b>731,537</b>	<b>15,228</b>	<b>143,876</b>	<b>51,825</b>	<b>265,253</b>	<b>18,998,909</b>
Excess (deficiency) of revenue over disbursements	(69,700)	(178)	(24,483)	(9,751)	(12,554)	(513,994)
Other financing sources (uses)						
Transfers in	-	-	-	-	-	442,282
Transfers out	-	-	-	-	-	(674,846)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(232,564)</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(69,700)	(178)	(24,483)	(9,751)	(12,554)	(746,558)
Cash and investment fund balance - beginning	351,703	261	432,909	24,919	176,664	11,952,380
Cash and investment fund balance - ending	<u>\$ 282,003</u>	<u>\$ 83</u>	<u>\$ 408,426</u>	<u>\$ 15,168</u>	<u>\$ 164,110</u>	<u>\$ 11,205,822</u>
<b><u>Cash and Investment Assets - December 31</u></b>						
Cash and investments	\$ 282,003	\$ 83	\$ 408,426	\$ 15,168	\$ 164,110	\$ 8,582,331
Restricted assets:						
Cash and investments	-	-	-	-	-	2,623,491
<b>Total cash and investment assets - December 31</b>	<b><u>\$ 282,003</u></b>	<b><u>\$ 83</u></b>	<b><u>\$ 408,426</u></b>	<b><u>\$ 15,168</u></b>	<b><u>\$ 164,110</u></b>	<b><u>\$ 11,205,822</u></b>
<b><u>Cash and Investment Fund Balance - December 31</u></b>						
Restricted for:						
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,316,467
Unrestricted	282,003	83	408,426	15,168	164,110	7,889,355
<b>Total cash and investment fund balance - December 31</b>	<b><u>\$ 282,003</u></b>	<b><u>\$ 83</u></b>	<b><u>\$ 408,426</u></b>	<b><u>\$ 15,168</u></b>	<b><u>\$ 164,110</u></b>	<b><u>\$ 11,205,822</u></b>

LAPORTE 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

	<u>Jail Bond</u>	<u>Jail Bond Reduction</u>	<u>Totals</u>
Receipts:			
Taxes	\$ 1,377,357	\$ -	\$ 1,377,357
Intergovernmental	<u>125,019</u>	<u>-</u>	<u>125,019</u>
Total receipts	<u>1,502,376</u>	<u>-</u>	<u>1,502,376</u>
Disbursements:			
Debt service:			
Principal	595,000	-	595,000
Interest	<u>850,168</u>	<u>-</u>	<u>850,168</u>
Total disbursements	<u>1,445,168</u>	<u>-</u>	<u>1,445,168</u>
Excess of revenue over disbursements	<u>57,208</u>	<u>-</u>	<u>57,208</u>
Other financing sources			
Transfers in	<u>-</u>	<u>1,215,392</u>	<u>1,215,392</u>
Excess of receipts and other financing sources over disbursements and other financing uses	57,208	1,215,392	1,272,600
Cash and investment fund balance - beginning	<u>995,228</u>	<u>3,443,773</u>	<u>4,439,001</u>
Cash and investment fund balance - ending	<u>\$ 1,052,436</u>	<u>\$ 4,659,165</u>	<u>\$ 5,711,601</u>
<u>Cash and Investment Assets - December 31</u>			
Restricted assets:			
Cash and investments	<u>\$ 1,052,436</u>	<u>\$ 4,659,165</u>	<u>\$ 5,711,601</u>
<u>Cash and Investment Fund Balance - December 31</u>			
Restricted for:			
Debt Service	<u>\$ 1,052,436</u>	<u>\$ 4,659,165</u>	<u>\$ 5,711,601</u>

LAPORTE 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

	CEDIT	Cumulative Capital Development	Economic Development	Riverboat Admissions Tax	General Drain Improvement	Redmill Dam Coastal Grant	Creek Ridge Land Acquisition
Receipts:							
Taxes	\$ 4,066,522	\$ 867,333	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	78,644	-	1,031,817	-	-	-
Other	4,736	13,616	-	47,500	30,004	26,772	-
<b>Total receipts</b>	<b>4,071,258</b>	<b>959,593</b>	<b>-</b>	<b>1,079,317</b>	<b>30,004</b>	<b>26,772</b>	<b>-</b>
Disbursements:							
Capital outlay	3,029,407	1,383,553	619,989	2,239,605	-	98,275	8,645
Excess (deficiency) of revenue over disbursements	1,041,851	(423,960)	(619,989)	(1,160,288)	30,004	(71,503)	(8,645)
Other financing sources (uses)							
Transfers in	-	-	650,000	-	-	-	-
Transfers out	(1,215,392)	-	-	(668,285)	-	(26,171)	-
<b>Total other financing sources (uses)</b>	<b>(1,215,392)</b>	<b>-</b>	<b>650,000</b>	<b>(668,285)</b>	<b>-</b>	<b>(26,171)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(173,541)	(423,960)	30,011	(1,828,573)	30,004	(97,674)	(8,645)
Cash and investment fund balance - beginning	1,056,901	3,429,320	500,000	5,865,613	45,388	98,863	8,645
Cash and investment fund balance - ending	<u>\$ 883,360</u>	<u>\$ 3,005,360</u>	<u>\$ 530,011</u>	<u>\$ 4,037,040</u>	<u>\$ 75,392</u>	<u>\$ 1,189</u>	<u>\$ -</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ 4,037,040	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	883,360	3,005,360	530,011	-	75,392	1,189	-
<b>Total cash and investment assets - December 31</b>	<b><u>\$ 883,360</u></b>	<b><u>\$ 3,005,360</u></b>	<b><u>\$ 530,011</u></b>	<b><u>\$ 4,037,040</u></b>	<b><u>\$ 75,392</u></b>	<b><u>\$ 1,189</u></b>	<b><u>\$ -</u></b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Capital projects	\$ 883,360	\$ 3,005,360	\$ 530,011	\$ -	\$ 75,392	\$ 1,189	\$ -
Unrestricted	-	-	-	4,037,040	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b><u>\$ 883,360</u></b>	<b><u>\$ 3,005,360</u></b>	<b><u>\$ 530,011</u></b>	<b><u>\$ 4,037,040</u></b>	<b><u>\$ 75,392</u></b>	<b><u>\$ 1,189</u></b>	<b><u>\$ -</u></b>

LAPORTE 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)

	Hazardous Material Team Grant	First Responder Equipment Grant	Emergency Management Agency Grant	2003 Local Law Enforcement Block Grant	EMA Homeland Security Grant	CBRNE Grant	Totals
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,933,855
Intergovernmental	-	-	-	-	145	-	1,110,606
Other	-	-	-	-	16,510	-	139,138
Total receipts	-	-	-	-	16,655	-	6,183,599
Disbursements:							
Capital outlay	2,598	96	15,438	-	211,916	11,584	7,621,106
Excess (deficiency) of revenue over disbursements	(2,598)	(96)	(15,438)	-	(195,261)	(11,584)	(1,437,507)
Other financing sources (uses)							
Transfers in	-	-	4,089	-	7,307	-	661,396
Transfers out	-	-	(7,307)	-	(4,089)	-	(1,921,244)
Total other financing sources (uses)	-	-	(3,218)	-	3,218	-	(1,259,848)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,598)	(96)	(18,656)	-	(192,043)	(11,584)	(2,697,355)
Cash and investment fund balance - beginning	2,598	870	18,671	4,246	192,090	11,584	11,234,789
Cash and investment fund balance - ending	\$ -	\$ 774	\$ 15	\$ 4,246	\$ 47	\$ -	\$ 8,537,434
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,037,040
Restricted assets:							
Cash and investments	-	774	15	4,246	47	-	4,500,394
Total cash and investment assets - December 31	\$ -	\$ 774	\$ 15	\$ 4,246	\$ 47	\$ -	\$ 8,537,434
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Capital projects	\$ -	\$ 774	\$ 15	\$ 4,246	\$ 47	\$ -	\$ 4,500,394
Unrestricted	-	-	-	-	-	-	4,037,040
Total cash and investment fund balance - December 31	\$ -	\$ 774	\$ 15	\$ 4,246	\$ 47	\$ -	\$ 8,537,434

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 INTERNAL SERVICE FUNDS  
 As of and for the Year Ended December 31, 2005

	<u>Group Health Insurance</u>	<u>County Liability Insurance</u>	<u>Total</u>
Operating receipts:			
Employer contributions	\$ 3,895,127	\$ 1,250,877	\$ 5,146,004
Employee contributions	751,088	-	751,088
Miscellaneous receipts	<u>52,662</u>	<u>10,891</u>	<u>63,553</u>
Total operating receipts	<u>4,698,877</u>	<u>1,261,768</u>	<u>5,960,645</u>
Operating disbursements:			
Insurance disbursements	4,871,855	1,243,154	6,115,009
Miscellaneous disbursements	<u>1,041</u>	<u>-</u>	<u>1,041</u>
Total operating disbursements	<u>4,872,896</u>	<u>1,243,154</u>	<u>6,116,050</u>
Excess (deficiency) of receipts over disbursements	<u>(174,019)</u>	<u>18,614</u>	<u>(155,405)</u>
Nonoperating receipts:			
Interest and investment receipts	<u>13,637</u>	<u>-</u>	<u>13,637</u>
Excess (deficiency) of receipts over disbursements	(160,382)	18,614	(141,768)
Cash and investment fund balance - beginning	<u>968,289</u>	<u>24,895</u>	<u>993,184</u>
Cash and investment fund balance - ending	<u>\$ 807,907</u>	<u>\$ 43,509</u>	<u>\$ 851,416</u>
<u>Cash and Investment Assets - December 31</u>			
Cash and investments	<u>\$ 807,907</u>	<u>\$ 43,509</u>	<u>\$ 851,416</u>
<u>Cash and Investment Fund Balance - December 31</u>			
Unrestricted	<u>\$ 807,907</u>	<u>\$ 43,509</u>	<u>\$ 851,416</u>

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

	<u>Sheriff's Retirement Trust</u>	<u>Sheriff's Benefit Trust</u>	<u>Totals</u>
Additions:			
Contributions:			
Employer/employee	\$ 775,911	\$ 23,856	\$ 799,767
Other	<u>493,376</u>	<u>36,795</u>	<u>530,171</u>
Total contributions	<u>1,269,287</u>	<u>60,651</u>	<u>1,329,938</u>
Investment earnings:			
Interest	<u>133,258</u>	<u>6,533</u>	<u>139,791</u>
Total additions	<u>1,402,545</u>	<u>67,184</u>	<u>1,469,729</u>
Deductions:			
Benefits/scholarship	<u>678,230</u>	<u>73,905</u>	<u>752,135</u>
Excess (deficiency) of total additions over total deductions	724,315	(6,721)	717,594
Cash and investment fund balance - beginning	<u>15,374,359</u>	<u>1,045,121</u>	<u>16,419,480</u>
Cash and investment fund balance - ending	<u>\$ 16,098,674</u>	<u>\$ 1,038,400</u>	<u>\$ 17,137,074</u>

LAPORTE COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 PRIVATE-PURPOSE TRUST FUNDS  
 For The Year Ended December 31, 2005

	<u>Common School Principal</u>	<u>Congressional School Principal</u>	<u>Neil Thompson Scholarship Fund</u>	<u>Total</u>
Additions:				
Investment earnings:				
Interest	\$ -	\$ -	\$ 2,986	\$ 2,986
Deductions:				
Scholarship	-	-	3,006	3,006
Deficiency of total additions over total deductions	-	-	(20)	(20)
Cash and investment fund balance - beginning	<u>668</u>	<u>50,010</u>	<u>61,074</u>	<u>111,752</u>
Cash and investment fund balance - ending	<u>\$ 668</u>	<u>\$ 50,010</u>	<u>\$ 61,054</u>	<u>\$ 111,732</u>

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

	CAGIT	Excise	Commercial Vehicle Excise	Payroll	Payroll Deductions	Capital Improvement Hotel/Motel Tax	County Welfare Trust
Additions:							
Agency fund additions	\$ 8,164,841	\$ 10,732,545	\$ 1,237,125	\$ 22,979,497	\$ 8,320,060	\$ 1,055,804	\$ 89,244
Deductions:							
Agency fund deductions	5,346,869	11,693,974	1,237,125	22,979,497	8,314,592	1,132,355	53,090
Excess (deficiency) of total additions over total deductions	2,817,972	(961,429)	-	-	5,468	(76,551)	36,154
Cash and investment fund balance - beginning	-	1,785,811	-	1,313	195,053	76,551	30,311
Cash and investment fund balance - ending	<u>\$ 2,817,972</u>	<u>\$ 824,382</u>	<u>\$ -</u>	<u>\$ 1,313</u>	<u>\$ 200,521</u>	<u>\$ -</u>	<u>\$ 66,465</u>

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

	Congressional School Interest	Tax Sale Redemption	Tax Sale Surplus	Excess Tax	Surplus Dog	Mortgage Recording Fee	Fines and Forfeitures
Additions:							
Agency fund additions	\$ -	\$ 293,741	\$ 2,104,711	\$ 379,926	\$ 7,952	\$ 16,820	\$ 44,785
Deductions:							
Agency fund deductions	-	331,192	1,127,590	537,205	7,900	15,317	28,316
Excess (deficiency) of total additions over total deductions	-	(37,451)	977,121	(157,279)	52	1,503	16,469
Cash and investment fund balance - beginning	22,784	41,446	381,125	550,737	(52)	-	3,480
Cash and investment fund balance - ending	<u>\$ 22,784</u>	<u>\$ 3,995</u>	<u>\$ 1,358,246</u>	<u>\$ 393,458</u>	<u>\$ -</u>	<u>\$ 1,503</u>	<u>\$ 19,949</u>

LAPORTE 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	Infraction Judgment	Special Death Benefit Fee	City and Town Court Cost	Overweight Fund	Coroners Education
Additions:						
Agency fund additions	\$ 2,644,766	\$ 429,033	\$ 8,350	\$ 42,322	\$ 19,076	\$ 7,965
Deductions:						
Agency fund deductions	2,119,712	468,859	6,985	-	17,776	7,919
Excess (deficiency) of total additions over total deductions	525,054	(39,826)	1,365	42,322	1,300	46
Cash and investment fund balance - beginning	651,483	66,084	-	21,708	656	589
Cash and investment fund balance - ending	<u>\$ 1,176,537</u>	<u>\$ 26,258</u>	<u>\$ 1,365</u>	<u>\$ 64,030</u>	<u>\$ 1,956</u>	<u>\$ 635</u>

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

	Sales Disclosure	Insurance 125 Reimbursement	Circuit Court Adult Probation Transfer Fees	Superior Court 4 Transfer Fees	State Sales Disclosure	Settlement Fund
Additions:						
Agency fund additions	\$ 15,265	\$ 74,295	\$ 525	\$ 150	\$ 13,035	\$ 145,323,868
Deductions:						
Agency fund deductions	14,635	71,339	225	75	-	145,316,142
Excess (deficiency) of total additions over total deductions	630	2,956	300	75	13,035	7,726
Cash and investment fund balance - beginning	1,620	4,626	75	75	9,570	24,918
Cash and investment fund balance - ending	<u>\$ 2,250</u>	<u>\$ 7,582</u>	<u>\$ 375</u>	<u>\$ 150</u>	<u>\$ 22,605</u>	<u>\$ 32,644</u>

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

	Library Settlement	Corporate General Settlement	Over Collect. Homestead Credit	Eleven Co. Drainage Board	Michigan City Delinquent Sanitation	Excess Sanitation
Additions:						
Agency fund additions	\$ -	\$ -	\$ -	\$ -	\$ 21,582	\$ -
Deductions:						
Agency fund deductions	-	-	-	-	20,917	-
Excess (deficiency) of total additions over total deductions	-	-	-	-	665	-
Cash and investment fund balance - beginning	(38)	4,127	5,225	106	-	1,405
Cash and investment fund balance - ending	<u>\$ (38)</u>	<u>\$ 4,127</u>	<u>\$ 5,225</u>	<u>\$ 106</u>	<u>\$ 665</u>	<u>\$ 1,405</u>

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

	LaPorte Delinquent Sanitation	39 North Conservancy Delinquent Sanitation	Delinquent Garbage	Excess Ditch	Kingsford Heights Delinquent Sanitation	Financial Institution Guaranteed Fund
Additions:						
Agency fund additions	\$ 26,433	\$ 17,250	\$ 5,741	\$ -	\$ 2,445	\$ 699,768
Deductions:						
Agency fund deductions	25,855	17,250	5,741	-	2,445	699,768
Excess (deficiency) of total additions over total deductions	578	-	-	-	-	-
Cash and investment fund balance - beginning	116	-	-	286	149	-
Cash and investment fund balance - ending	<u>\$ 694</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 286</u>	<u>\$ 149</u>	<u>\$ -</u>

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

	Solid Waste User Fees	Trail Creek Delinquent Sanitation	Educational Plate Fund	Center Township Poor Relief	Michigan Township Poor Relief	Total
Additions:						
Agency fund additions	\$ 460,389	\$ 1,955	\$ 4,594	\$ -	\$ -	\$ 205,245,858
Deductions:						
Agency fund deductions	460,389	1,955	4,594	-	-	202,067,603
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	3,178,255
Cash and investment fund balance - beginning	132	-	-	(91)	1	3,881,381
Cash and investment fund balance - ending	<u>\$ 132</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (91)</u>	<u>\$ 1</u>	<u>\$ 7,059,636</u>

LAPORTE 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:		
Bonds payable:		
General obligation bonds:	\$ 16,205,000	\$ 630,000
 Total governmental activities long-term debt	 <u>\$ 16,205,000</u>	 <u>\$ 630,000</u>

LAPORTE COUNTY  
OTHER REPORTS

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

County Auditor  
County Treasurer  
Board of County Commissioners  
Clerk of the Circuit Court  
County Sheriff  
County Adult Probation Superior Court III  
County Surveyor  
County Assessor

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

Compliance

We have audited the compliance of the LaPorte 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.

As described in item 2005-3 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding subrecipient monitoring that are applicable to its Crime Victim Assistance program. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its other major federal programs for the year ended December 31, 2005. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that 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 item 2005-2.

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)

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.

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 item 2005-3.

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 item 2005-3 to be material weakness.

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 12, 2006

LAPORTE 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	01-01-05 to 12-31-05	\$ 15,774
National School Lunch Program	10.555	01-01-05 to 12-31-05	<u>23,959</u>
Total for cluster			<u>39,733</u>
Pass-through Indiana Department of Education			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	01-01-05 to 12-31-05	<u>6,904</u>
Total for federal grantor agency			<u>46,637</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-through Indiana Department of Natural Resources			
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes CR0014 - Lake Michigan Coastal Program	11.432		<u>98,275</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
Federal Asset Forfeiture Program	16.578		<u>350</u>
Pass-through Indiana Criminal Justice Institute			
Juvenile Accountability Incentive Block Grants	16.523	03 JB 036	<u>36,537</u>
Crime Victim Assistance	16.575	02 VA 182	10,592
		04 VA 087	48,687
		04 VA 088	20,287
		04 VA 089	7,109
		04 VA 166	60,957
		05 VA 071	44,795
		05 VA 072	6,241
		05 VA 073	<u>2,370</u>
Total for program			<u>201,038</u>
Byrne Formula Grant Program	16.579	04 DB 024	<u>74,500</u>
Violence Against Women Formula Grants	16.588	03 ST 072	<u>19,196</u>
Total for federal grantor agency			<u>331,621</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-through Indiana Criminal Justice Institute			
Highway Safety Cluster			
State and Community Highway Safety	20.600		
DUI Task Force		154AL05-03-T-03-P86	31,334
		154AL06-03-03-13	15,125
Operation Pull Over		OP-05-02, T-03, P-117	15,228
		PT-06-04-07-38	4,964
OPO Banquet Award		J8-05-03-03-02	28,059
Safety Incentive Grants for Use of Seat Belts	20.604	IN-05-02, T-03, P-36	<u>3,998</u>
Total for cluster			<u>98,708</u>
Pass-through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
Bridge Program	20.205		<u>130,040</u>
Total for federal grantor agency			<u>228,748</u>

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

LAPORTE 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
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
Pass-through Indiana Family and Social Services Administration Special Programs for the Aging - Title II, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	46-04-OV-1223 46-06-PV-1223	51,035 <u>52,606</u>
Total for program			<u>103,641</u>
Pass-through Indiana Department of Health Centers for Disease Control and Prevention Investigations and Technical Assistance BPRS 145-2	93.283	08-01-04 to 07-31-05 08-01-05 to 08-30-05 08-31-05 to 08-30-06	36,525 3,483 <u>3,642</u>
Total for program			<u>43,650</u>
Pass-through Indiana Department of Child Services Child Support Enforcement (Title IV-D) County Prosecutor County Prosecutor Incentive County Clerk County Clerk Incentive General Fund Incentive Indirect Costs	93.563	01-01-05 to 12-31-05 01-01-05 to 12-31-05 01-01-05 to 12-31-05 01-01-05 to 12-31-05 01-01-05 to 12-31-05 01-01-05 to 12-31-05	376,122 20,418 77,062 7,192 42,321 <u>156,402</u>
Total for program			<u>679,517</u>
Total for federal grantor agency			<u>826,808</u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY OFFICE FOR DOMESTIC PREPAREDNESS</u></b>			
Pass-through Indiana State Emergency Management Agency State Domestic Preparedness Equipment Support Program Local Hazardous Materials Response Team Equipment Grant 2004 Law Enforcement Terrorism Prevention Program 2004 State Homeland Security Grant Program 2003 State Homeland Security Grant Program Lifescan TP3500 Award	97.004		2,598 12,666 178,822 28,924 <u>34,483</u>
Total for program			<u>257,493</u>
State and Local All Hazards Emergency Operations Planning	97.051		<u>13,000</u>
Community Emergency Response Team	97.054		<u>4,099</u>
Total for federal grantor agency			<u>274,592</u>
Total federal awards expended			<u>\$ 1,806,681</u>

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

LAPORTE 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 LaPorte 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
Crime Victim Assistance	16.575	\$ 96,963
Violence Against Women Formula Grants	16.588	19,196

LAPORTE 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? yes

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? no

Type of auditor's report issued on compliance for major programs: Qualified for Crime Victim Assistance, Unqualified for Child Support Enforcement (Title IV-D) and State Domestic Preparedness Equipment Support Program.

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
16.575	Crime Victim Assistance
93.563	Child Support Enforcement (Title IV-D)
97.004	State Domestic Preparedness Equipment Support 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

FINDING 2005-1, INTERNAL CONTROL; CLERK'S COMPUTER SYSTEM

Officials use a computer system for recording financial transactions. In order to balance each day, officials retrieve daily batches from the computer system and compare these batches to the money received; if they agree the batches are closed. If they do not agree, corrections are determined so the batches can be closed; however, batches can be left open for an indefinite period of time, or they can be deleted from the system. Any daily batches that have not been chosen for balancing are left open in the system. This is due to a deficiency in the computer program which then allows for batches not to be included in daily balancing and the possibility of batches never being included in balancing the computer system to the daily receipts.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Court, Chapter 13)

We recommended that the Clerk work with the County's Information Technology Department to contact the computer software company to correct this weakness in the control system.

Section III – Federal Award Findings and Questioned Costs

FINDING 2005-2, SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Agency: U.S. Department of Justice  
Federal Program: Crime Victim Assistance  
CFDA Number: 16.575  
Pass-through Agency: Indiana Criminal Justice Institute

Federal Agency: U.S. Department of Health and Human Services  
Federal Program: Child Support Enforcement (Title IV-D)  
CFDA Number: 93.563  
Pass-through Agency: Indiana Family and Social Services Administration

Federal Agency: U.S. Department of Homeland Security Office for Domestic Preparedness  
Federal Program: State Domestic Preparedness Equipment Support Program  
CFDA Number: 97.004  
Federal Award Names: 2004 State Homeland Security Grant Program, 2003 State Homeland Security Grant Program, Lifescan TP3500 Award  
Pass-through Entity: Indiana State Emergency Management Agency

The County did not prepare a Schedule of Expenditures of Federal Awards for 2005. By reviewing grant files maintained by the County Auditor, inquiring of the various county department heads, and reviewing detail fund activity, we were able to compile the required information for the Schedule of Expenditures of Federal Awards. However, additional audit time was needed to compile the information and the possibility that not all federal expenditures were included was increased.

Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, Subpart C, §\_\_\_\_.300 Auditee Responsibilities states in part:

"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.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

(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."

Failure to adhere to this requirement could cause the County's reported Schedule of Federal Expenditures to be inaccurate and the County may become ineligible to receive Federal awards in the future.

We recommended that the County Auditor and the various department heads maintain a complete and accurate accounting of all federal grant programs to ensure that a timely and accurate Schedule of Expenditures of Federal Awards can be prepared.

FINDING 2005-3 SUBRECIPIENT MONITORING

Federal Agency: U.S. Department of Justice

Federal Program: Crime Victim Assistance

CFDA Number: 16.575

Federal Award Numbers: 04 VA 088, 04 VA 089, 04 VA 166, 05 VA 072, 05 VA 073

Pass-Through Entity: Indiana Criminal Justice Institute

Forty-eight percent (48%) of Crime Victim Assistance funds are passed through the County to two not-for-profit agencies in LaPorte County. The County Commissioners and former County Auditor agreed since the County Commissioners approve the grants that the Commissioners are responsible for monitoring the grants. However, after a discussion with the Commissioner's Secretary and current County Auditor, a system for monitoring subrecipients' compliance has still not been established to ensure all financial and performance reports are filed, whether the subrecipients have a financial system in place that will accurately report federally funded projects, to ensure that the local match has been met or that annual financial statements of the not-for-profit agencies have been received.

Title 28 Part 66 - Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, Subpart C - Post Award Requirements § 66.40 Monitoring and reporting program performance, states:

"(a) Monitoring by grantees. Grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function or activity."

Title 28 Part 66 - Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, Subpart C - Post Award Requirements § 66.26 Non-Federal audit, states:

"(a) Basic rule. Grantees and subgrantees are responsible for obtaining audits in accordance with the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507) and revised OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." The audits shall be made by an independent auditor in accordance with generally accepted government auditing standards covering financial audits.

LAPORTE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

(b) Subgrantees. State or local governments, as those terms are defined for purposes of the Single Audit Act Amendments of 1996, that provide Federal awards to a subgrantee, which expends \$300,000 or more (or other amount as specified by OMB) in Federal awards in a fiscal year, shall:

- (1) Determine whether State or local subgrantees have met the audit requirements of the Act and whether subgrantees covered by OMB Circular A-110, "Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations," have met the audit requirements of the Act. Commercial contractors (private for-profit and private and governmental organizations) providing goods and services to State and local governments are not required to have a single audit performed. State and local governments should use their own procedures to ensure that the contractor has complied with laws and regulations affecting the expenditure of Federal funds;
- (2) Determine whether the subgrantee spent Federal assistance funds provided in accordance with applicable laws and regulations. This may be accomplished by reviewing an audit of the subgrantee made in accordance with the Act, Circular A-110, or through other means (e.g., program reviews) if the subgrantee has not had such an audit;
- (3) Ensure that appropriate corrective action is taken within six months after receipt of the audit report in instance of noncompliance with Federal laws and regulations;
- (4) Consider whether subgrantee audits necessitate adjustment of the grantee's own records; and
- (5) Require each subgrantee to permit independent auditors to have access to the records and financial statements.

Failure to adhere to this requirement may jeopardize the County's ability to obtain future federal awards.

We recommended that LaPorte County officials implement procedures which would allow the County to monitor the subgrant supported activities to assure compliance with applicable Federal requirements.



**LaPorte County Auditor**  
**Teresa M. Shuter**  
**Circuit Courthouse**  
**813 Lincolnway, Suite 203**  
**LaPorte, IN 46350-3490**

Indiana State Board of Accounts  
Audit Division  
Indianapolis, Indiana

October 25, 2006

To Whom It May Concern:

Fiscal Year: January 1, 2004 to December 31, 2004  
Auditee Contact Person: Mrs. Teresa M. Shuter  
Title of Contact Person: La Porte County Auditor  
Phone Number: (219)326-6808 Ext. 226

FINDING NUMBER 2004-1 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

*NOT O.S.*  
We were able to work through issues with our computer program and work with our software vendor to accomplish the submission of the County Annual Report in its entirety prepared for 2005.

FINDING NUMBER 2004-02 CAPITAL ASSETS

This information was shared with the Commissioners for their consideration and we have hired a firm (Industrial Appraisal) to assist us in those endeavors. This process has not been completed, but we are working towards compliance on this finding.

FINDING NUMBER 2004-03 ALLOWANCE FOR DOUBTFUL ACCOUNTS

We have not addressed this issue and would appreciate further information pertaining to this finding from the State Board of Accounts at our exit conference.

FINDING NUMBER 2004-04 INTERNAL CONTROLS: CLERK'S COMPUTER SYSTEM

This finding has been forwarded to our Information Technology Department for a response. (Please see attached.)

FINDING NUMBER 2004-05 SUB-RECIPIENT MONITORING

Our intention was to host a meeting with the grant administrators from all departments that have grants and make them aware of the requirements and to have a checklist for the commissioner's secretary to do follow-up on with each of them and that remains our intention. We have addressed some specific issues with some grants but we have not accomplished this completely at this time.

FINDING NUMBER 2004-06 GRANT FUND LEDGERS-CRIME VICTIM ASSISTANCE

Between our office and the prosecutor's office I think we have accomplished being able to provide State Board of Accounts with the information necessary to conduct our annual audit. This is however an issue that will be included in our discussion with the grant administrators.

FINDING NUMBER 2004-07 CAPITAL ASSETS RECORDS

This information was shared with the Commissioners for their consideration and we have hired a firm (Industrial Appraisal) to assist us in those endeavors as well. This process has not been completed , but we are working towards compliance on this finding.

Respectfully,



Teresa M. Shuter  
LaPorte County Auditor



# INFORMATION TECHNOLOGY

LAPORTE COUNTY

CIRCUIT COURTHOUSE

813 Lincolnway, Suite 204

LaPorte, Indiana 46350-3401

Phone: (219) 326-6808 Ext. 487 - FAX: (219) 326-5615

*Darlene Hale*  
Director

October 23, 2006

Dear State Board of Accounts:

The issue of the open batches in the Clerks office has been looked into as requested. With the current program we cannot require the Clerks to close all open batches. Once we receive an upgrade we can require them to close all the batches.

Upgrade at this point has not been scheduled but should take place next year but we don't have a date.

If there is any further information I may help you with please let me know.

Regards,

*Darlene Hale*

Darlene Hale

It Director

LaPorte County Government



***LaPorte County Auditor  
Teresa M. Shuter  
Circuit Courthouse  
813 Lincolnway, Suite 203  
LaPorte, IN 46350-3490***

Indiana State Board of Accounts  
Audit Division  
Indianapolis, Indiana

October 25, 2006

To Whom It May Concern:

Fiscal Year: January 1, 2005 to December 31, 2005  
Auditee Contact Person: Mrs. Teresa M. Shuter  
Title of Contact Person: La Porte County Auditor  
Phone Number: (219)326-6808 Ext. 226

**FINDING NUMBER 2005-01 INTERNAL CONTROLS: CLERK'S COMPUTER SYSTEM**

This has been an on-going problem and our IT Department is working on this with the software vendor. This finding has been forwarded to our Information Technology Department for a response. (Please see attached.)

**FINDING NUMBER 2005-02 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

We have resolved issued with the software vendor and the County Annual Report for 2006 will be completed in it's entirety in 2007.

**FINDING NUMBER 2005-03 SUB-RECIPIENT MONITORING**

Our intention was to host a meeting with the grant administrators from all departments that have grants and make them aware of the requirements and to have a checklist for the commissioner's secretary to do follow-up on with each of them and that remains our intention for 2007. We have addressed some specific issues with some grants but we have not accomplished this completely at this time.

Respectfully,

A handwritten signature in black ink, appearing to read "Teresa M. Shuter". The signature is fluid and cursive, with a large loop at the end.

Teresa M. Shuter  
LaPorte County Auditor



# INFORMATION TECHNOLOGY

LAPORTE COUNTY

CIRCUIT COURTHOUSE

813 Lincolnway, Suite 204

LaPorte, Indiana 46350-3401

Phone: (219) 326-6808 Ext. 487 - FAX: (219) 326-5615

*Darlene Hale*

*Director*

October 23, 2006

Dear State Board of Accounts:

The issue of the open batches in the Clerks office has been looked into as requested. With the current program we cannot require the Clerks to close all open batches. Once we receive an upgrade we can require them to close all the batches.

Upgrade at this point has not been scheduled but should take place next year but we don't have a date.

If there is any further information I may help you with please let me know.

Regards,

*Darlene Hale*

Darlene Hale

It Director

LaPorte County Government

LAPORTE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 25, 2006, with Barbara Huston, County Commissioner; Jerry Cooley, President of the County Council; Teresa M. Shuter, Auditor; and Rita Layton, Deputy Auditor.