

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

ANNUAL FINANCIAL REPORT

2006

PORTER COUNTY, INDIANA



FILED

11/30/2007

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sandra Vuko James K. Kopp	01-01-03 to 12-31-06 01-01-07 to 12-31-10
Treasurer	James Murphy	01-01-06 to 12-31-09
Clerk	Dale Brewer	01-01-04 to 12-31-07
Sheriff	David Reynolds David E. Lain	01-01-03 to 12-31-06 01-01-07 to 12-31-10
Recorder	Linda Trinkler	01-01-04 to 12-31-10
President of the Board of County Commissioners	Robert Harper	01-01-06 to 12-31-07
President of the County Council	Daniel Whitten	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF PORTER COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Porter County (County), as of and for the year ended December 31, 2006, 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.

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

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

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

In our opinion, except that the omission of the component units of the County referred to in the fourth 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 aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of December 31, 2006, 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 16, 2007, 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 and Schedules of Contributions From the Employer and Other Contributing Entities, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of 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 it.

STATE BOARD OF ACCOUNTS

October 16, 2007



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

TO: THE OFFICIALS OF PORTER COUNTY, INDIANA

We have audited the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Porter County (County), as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated October 16, 2007. The opinions to the financial statements were qualified due to the omission of a number of component units. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

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

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

Compliance and Other Matters

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

We noted certain matters that we reported to management in a separate letter dated October 16, 2007.

The County's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the County's response and accordingly, we express no opinion on it.

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 16, 2007

PORTER COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2006

Functions/Programs	Disbursements	Program Receipts			Net (Disbursement) Receipt and Changes in Net Assets	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Unit Convention, Recreation, and Visitor's Commission
Primary government:						
Governmental activities:						
General government	\$ 27,051,622	\$ 4,873,493	\$ 341,948	\$ 646,192	\$ (21,189,989)	\$ -
Public safety	22,386,690	3,134,444	3,488,165	189,745	(15,574,336)	-
Highways and streets	5,523,933	439,840	4,309,596	15,434,160	14,659,663	-
Health and welfare	9,929,710	455,787	2,801,038	-	(6,672,885)	-
Culture and recreation	1,446,570	641,652	570	-	(804,348)	-
Interest on long-term debt	2,505,832	-	-	-	(2,505,832)	-
Total primary government	<u>\$ 68,844,357</u>	<u>\$ 9,545,216</u>	<u>\$ 10,941,317</u>	<u>\$ 16,270,097</u>	<u>(32,087,727)</u>	<u>-</u>
Component unit:						
Convention, recreation, and visitor's commission	<u>\$ 1,146,450</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 191,759</u>	<u>-</u>	<u>(954,691)</u>
General receipts:						
Property taxes					40,566,324	-
County economic development income taxes					4,772,706	-
Inheritance taxes					236,485	-
Excise taxes					3,873,765	-
Gaming					923,771	-
Financial institution taxes					45,807	-
Drainage special assessment					456,164	-
Innkeepers tax					-	906,737
Grants and contributions not restricted to specific programs					965,808	1,719
Unrestricted investment earnings					3,658,659	3,923
Total general receipts					<u>55,499,489</u>	<u>912,379</u>
Change in net assets					23,411,762	(42,312)
Restated net assets - beginning					<u>34,788,228</u>	<u>385,243</u>
Net assets - ending					<u>\$ 58,199,990</u>	<u>\$ 342,931</u>
Assets						
Cash and investments					\$ 19,800,883	\$ 342,931
Restricted assets:						
Cash and investments					38,399,107	-
Total assets					<u>\$ 58,199,990</u>	<u>\$ 342,931</u>
Net Assets						
Restricted for:						
Capital projects					\$ 21,956,963	\$ -
Debt service					2,578,696	-
Other purposes					13,863,448	-
Unrestricted					19,800,883	342,931
Total net assets					<u>\$ 58,199,990</u>	<u>\$ 342,931</u>

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

PORTER COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2006

	General	County Family and Children	Major Moves	Other Governmental Funds	Totals
Receipts:					
Taxes	\$ 23,874,586	\$ 8,042,009	\$ -	\$ 13,658,920	\$ 45,575,515
Special assessments	-	-	-	456,164	456,164
Licenses and permits	2,600	-	-	1,237,395	1,239,995
Intergovernmental	3,214,869	2,803,414	14,369,910	11,680,185	32,068,378
Charges for services	1,035,850	-	-	5,136,178	6,172,028
Fines and forfeits	754,554	-	-	586,323	1,340,877
Other	2,957,064	2,717	144,037	984,720	4,088,538
Total receipts	31,839,523	10,848,140	14,513,947	33,739,885	90,941,495
Disbursements:					
General government	19,920,175	-	-	3,313,382	23,233,557
Public safety	10,047,561	-	-	7,149,340	17,196,901
Highways and streets	-	-	-	4,228,210	4,228,210
Health and welfare	716,652	8,098,685	-	1,215,223	10,030,560
Culture and recreation	286,604	-	-	734,452	1,021,056
Debt service:					
Principal	26,746	-	-	2,970,593	2,997,339
Juvenile housing owed to State	-	-	-	3,101,454	3,101,454
Interest	1,114	-	-	2,504,718	2,505,832
Capital outlay	-	-	-	4,605,253	4,605,253
Total disbursements	30,998,852	8,098,685	-	29,822,625	68,920,162
Excess (deficiency) of receipts over disbursements	840,671	2,749,455	14,513,947	3,917,260	22,021,333
Other financing sources (uses):					
Tax anticipation warrants received	5,000,000	-	-	-	5,000,000
Tax anticipation warrants repaid	(5,000,000)	-	-	-	(5,000,000)
Temporary loans received	3,700,000	1,250,000	-	5,350,000	10,300,000
Temporary loans repaid	(4,100,000)	(1,250,000)	-	(5,350,000)	(10,700,000)
Transfers in	60,000	-	-	1,719,352	1,779,352
Transfers out	(11,700)	(300,000)	-	(1,467,652)	(1,779,352)
Total other financing sources (uses)	(351,700)	(300,000)	-	251,700	(400,000)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	488,971	2,449,455	14,513,947	4,168,960	21,621,333
Restated cash and investment fund balance - beginning	6,615,458	251,474	-	27,527,934	34,394,866
Cash and investment fund balance - ending	\$ 7,104,429	\$ 2,700,929	\$ 14,513,947	\$ 31,696,894	56,016,199
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.					
					2,183,791
Net assets of governmental activities					\$ 58,199,990
Cash and Investment Assets - December 31					
Cash and investments	\$ 7,104,429	\$ 2,700,929	\$ -	\$ 7,811,734	\$ 17,617,092
Restricted assets:					
Cash and investments	-	-	14,513,947	23,885,160	38,399,107
Total cash and investment assets - December 31	\$ 7,104,429	\$ 2,700,929	\$ 14,513,947	\$ 31,696,894	\$ 56,016,199
Cash and Investment Fund Balance - December 31					
Restricted for:					
Capital projects	\$ -	\$ -	\$ 14,513,947	\$ 7,443,016	\$ 21,956,963
Debt service	-	-	-	2,578,696	2,578,696
Other purposes	-	-	-	13,863,448	13,863,448
Unrestricted	7,104,429	2,700,929	-	7,811,734	17,617,092
Total cash and investment fund balance - December 31	\$ 7,104,429	\$ 2,700,929	\$ 14,513,947	\$ 31,696,894	\$ 56,016,199

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

PORTER COUNTY
STATEMENT OF ASSETS AND FUND BALANCE AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - CASH AND INVESTMENT BASIS
PROPRIETARY FUND
As of and for the Year Ended December 31, 2006

	Internal Service Fund
Operating receipts:	
Employer contributions	\$ 5,982,596
Employee contributions	539,009
Assessments from other entities	102,957
Other	<u>671,177</u>
Total operating receipts	<u>7,295,739</u>
Operating disbursements:	
Insurance claims and premiums	<u>5,906,791</u>
Excess of operating receipts over operating disbursements	<u>1,388,948</u>
Nonoperating receipts:	
Temporary loans received	400,000
Interest and investment receipts	<u>1,481</u>
Total nonoperating receipts	<u>401,481</u>
Excess of receipts over disbursements and nonoperating receipts	1,790,429
Cash and investment fund balance - beginning	<u>393,362</u>
Cash and investment fund balance - ending	<u>\$ 2,183,791</u>
<u>Cash and Investment Assets - December 31</u>	
Cash and investments	<u>\$ 2,183,791</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Unrestricted	<u>\$ 2,183,791</u>

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

PORTER COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2006

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 581,098	\$ -	\$ -
Plan members	90,081	-	-
Total contributions	671,179	-	-
Investment earnings:			
Net increase in fair value of investments	593,795	-	-
Interest	203,017	-	-
Total investment earnings	796,812	-	-
Agency fund additions	-	-	619,808,760
Total additions	1,467,991	-	619,808,760
Deductions:			
Benefits	605,109	-	-
Administrative and general	48,616	-	-
Agency fund deductions	-	-	599,869,868
Total deductions	653,725	-	599,869,868
Excess of total additions over total deductions	814,266	-	19,938,892
Restated cash and investment fund balance - beginning	8,307,118	25,066	26,885,149
Cash and investment fund balance - ending	\$ 9,121,384	\$ 25,066	\$ 46,824,041

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

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

Primary Government:	Porter County
Discretely Presented Component Unit:	Porter County Convention, Recreation, and Visitor's Commission

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

The Porter County Solid Waste District, the Porter County Airport Authority, and the Porter Health System (Hospital), discretely presented component units, have 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 component unit that is discretely presented in the County's report is presented below:

<u>Component Unit</u>	<u>Description/Inclusion Criteria</u>
Porter County Convention, Recreation, and Visitor's Commission	It would be misleading to exclude the Porter County Convention, Recreation, and Visitor's Commission from the County's financial statements because of its relationship with the County.

Joint Ventures

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

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The County is a participant with the State of Indiana, Lake County, certain cities in Lake and Porter Counties, and federal agencies in a joint venture to operate the Regional Development Authority (RDA), which was created to assist in funding and developing of all transportation services including, the Gary/Chicago International Airport expansion and other airport authority projects, commuter transportation districts, rail projects and services, bus project and services, shoreline development projects and activities, and economic development projects. Complete financial statements for the RDA can be obtained from their administrative offices at 9800 Connecticut Drive, Crown Point, IN 46307.

The County is a participant with Lake County, and certain cities in Lake and Porter Counties in a joint venture to operate the Regional Bus Authority (RBA), which was created to enhance the quality of life in Northwest Indiana by assuring the availability of a customer responsive regional bus transportation system. Complete financial statements for the RBA can be obtained from their administrative offices at 6100 Southport Road, Portage, IN 46368.

Related Organizations

The County's officials are also responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County appoints the board members of the Porter County Juvenile Service Center Building Corporation, and the Porter County Jail Building Corporation. Both of these entities were created to finance the construction of new facilities for lease to the County.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, 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. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

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

County family and children fund accounts for resources subsequently provided as assistance to the low income residents with children and for those children who do not have homes.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Major moves fund accounts for a special distribution of funds from the State of Indiana to counties traversed by the Indiana Toll Road. The financial resources are restricted for use for the construction of highways, bridges, and roads, providing funds for certain federal grant matching requirements, economic development, and to provide funds if needed for certain interlocal agreements. The funds can also be used for any type of transportation enhancement activity.

Additionally, the County reports the following fund types:

The internal service fund accounts for health insurance benefits provided to other departments on a cost-reimbursement basis.

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

The private-purpose trust fund reports a trust arrangement under which principal and income benefit the school corporations in the county.

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

C. Measurement Focus and Basis of Accounting

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

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

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

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

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to 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.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

4. Equity Classification

Government-Wide Statements

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

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

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

Fund Financial Statements

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

E. Receipts and Disbursements

1. Program Receipts

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

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds and the similar discretely presented component unit 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:

1. 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 and Net Assets – Cash and Investment Basis.
2. Primary government and component unit activity and balances – Resource flows between the primary government and the discretely-presented component unit are reported as if they were external transactions and are classified separately from internal balances and activities within the primary government.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

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

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

B. Disbursements in Excess of Appropriations

For the year ended December 31, 2006, disbursements exceeded budgeted appropriations in the following funds by the amounts below:

Fund	2006
General Fund by department:	
Assessor	\$ 8,666
Cooperative Extension	116
County Commissioners	412,053
Coroner	9,045
Prosecuting Attorney	87
Sheriff's Garage	35,192
Special revenue funds:	
County Surveyor's Corner Perpetuation	52,897
County Drug Free Community	1,190
Hazardous Substance	249,437
Supplemental Public Defender Service	2,033
Federal Jail Commissioners	6,744
Debt service funds:	
County Building Bonds	334,680
Juvenile Service Center Lease Rental	361,542
Juvenile Housing Debt	3,101,454
Capital projects funds:	
Election Equipment	869,344
Total	\$ 5,444,480

These disbursements were funded by available fund cash balances.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. Cash and Investment Balance Deficits

At December 31, 2006, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	2006
Special Revenue Fund:	
Northwestern Indiana Regional Planning Commission	\$ 2,767
Agency:	
Refunds	1,773,950

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the delay in distributing final tax settlement 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. All bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

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, 2006, the County had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
Annuity contract	\$ 3,085,406
Corporate bonds	1,297,794
Stocks	4,388,453
Total	\$ 8,771,653

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

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

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

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

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments. At December 31, 2006, the County did not hold investments in a counterparty's trust department or agent and not in the County's name.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments. At December 31, 2006, the Sheriff's Retirement and Benefit Pension Plans held investments in an annuity contract, corporate bonds, and corporate stocks in the amount of \$8,771,653.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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
Annuity contract	\$ 3,085,406	\$ -	\$ -
Corporate bonds*	816,430	332,322	149,042
Corporate stock	4,388,453	-	-
Totals	<u>\$ 8,290,289</u>	<u>\$ 332,322</u>	<u>\$ 149,042</u>

*The corporate bonds had a weighted average maturity of one year.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below.

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	County's Investments	
	Corporate Bonds	Corporate Stocks
AAA	\$ 230,248	\$ 207,210
AA	172,119	657,909
A	270,978	904,013
BBB	183,547	345,808
BB	-	56,355
CCC	80,491	15,329
Unrated	360,411	2,201,829
Totals	<u>\$ 1,297,794</u>	<u>\$ 4,388,453</u>

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 annuity contracts, corporate bonds, and corporate stocks. These investments represent 35%, 15%, and 50%, respectively, of the total investments.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2006, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>2006</u>
General Fund	Other governmental	\$ 11,700
County Family and Children Fund	Other governmental	300,000
Other governmental	General Fund	60,000
	Other governmental	<u>1,407,652</u>
Total		<u>\$ 1,779,352</u>

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

C. Restatements and Reclassifications

For the year ended December 31, 2006, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by opinion unit.

<u>Opinion Unit</u>	<u>Balance as Reported December 31, 2005</u>	<u>Fund Reclassification</u>	<u>Balance as Restated January 1, 2006</u>
Statement of Activities and Net Assets -			
Cash and Investment Basis:			
Governmental activities	\$ 35,688,363	\$ (900,135)	\$ 34,788,228
Discretely presented component unit	-	385,243	385,243
Statement of Assets and Fund Balances and			
Receipts, Disbursements, and Changes in Fund			
Balances - Cash and Investment Basis			
Governmental Funds:			
Other governmental funds	28,428,069	(900,135)	27,527,934

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Opinion Unit	Balance as Reported December 31, 2005	Fund Reclassification	Balance as Restated January 1, 2006
Statement of Additions, Deductions, and Changes in Cash and Investment Balances - Fiduciary Funds:			
Agency Funds	26,370,257	514,892	26,885,149

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

Medical Benefits to Employees, Retirees, and Dependents

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

B. Holding Corporations

The County has entered into capital leases with Porter County Juvenile Service Center Building Corporation, and Porter County Jail Building Corporation (the lessors). The lessors were organized as not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessors have been determined to be related parties of the County. Lease payments during the year totaled \$1,087,767 to the Porter County Juvenile Service Center Building Corporation, and \$2,956,000 to the Porter County Jail Building Corporation.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. Subsequent Events

Reassessment and Property Taxes

In accordance with state statutes, all counties were required to reassess property values prior to billing taxes in 2007. Significant delays in the reassessment process has resulted in delays in billing taxes in 2007. Taxes are normally billed in two installments, the first is due in May, and the second in November. As of September 18, 2007, the Indiana Department of Local Government Finance approved the assessed valuations which will now allow for Porter County to set tax rates for the billing of the property taxes. Officials anticipate billing the 2006 pay 2007 property taxes in late November, 2007. The taxes will be due and payable in one installment with an anticipated due date of December 15, 2007.

Tax Anticipation Warrants and Bond Anticipation Notes

The Commissioners have given approval for the County to borrow up to \$10,000,000 for the General Fund to be repaid from property taxes received. As of September 18, 2007, the County has borrowed \$8,250,000, and is anticipating drawing the remaining funds by the end of October.

The County has issued Bond Anticipation Notes in the amount of \$1,500,000. The interest rate was not to exceed 7% annually, and the maturity of the notes will be less than five years. The Notes are to be repaid from interest earned on the Major Moves Construction Fund distribution.

Sale of County Hospital

As of May 1, 2007, the County closed on the sale of Porter Hospital, a County owned hospital to Community Health Systems, Incorporated for the price of \$80,000,000. From this amount, \$29,931,523 was deducted to retire bonds. Additionally, the County received cash and investments held by the Hospital as of the date of the sale. In total, the County received \$129,805,570, which includes \$2,023,007 held in an escrow account for the retirement of a 1997 bond issued which will be retired on December 1, 2007. Additionally, some of the funds received will be held to cover checks issued by the Hospital prior to the date of the sale which had not yet cleared the bank totaling \$7,666,807. Furthermore, the County is required to pay certain claims for liabilities incurred prior to the date of sale for which bills had not yet been presented. As of September 18, 2007, checks have been issued totaling \$2,849,876 for such expenses. Finally, funds must be held for a period of five years to cover any liabilities which may be presented based upon unsettled insurance claims as well as potential lawsuit settlements for which the outcomes have not yet been determined.

As a condition of the sale, Community Health Systems, Inc., has agreed to expend at least \$210,000,000 to complete a replacement hospital. The replacement hospital shall open as a fully functional general acute hospital within four years of the closing date, unless it cannot be completed due to circumstances beyond the control of Community Health Systems, Inc.

County Highway Garage

In June 2007, the County purchased 4.42 acres of land in the north district of the County at a cost of \$160,000. The County intends to build a County Highway Garage. It is not yet known as to the estimated cost of the new garage.

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Computer Software

In 2007, the County has purchased at a total cost of \$212,000 new computer software to be utilized by the County Auditor and County Treasurer. The new software will integrate all functions billing and settling of property taxes. Training began on the new software in August 2007. The Assessors will also purchase new software from the same vendor, to assist with assessing property values and maintaining the values. This software would then be integrated with the software purchased for billing and settling of property taxes. The estimated cost of the additional software for the County and Township Assessors would be \$197,000, after a \$40,000 early implementation discount.

D. Noncompliance – Legal/Contractual Provisions

The County has been named as a defendant in various lawsuits for which the outcome cannot be reasonably determined.

E. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Children with Special Health Care Needs, Medical Assistance to Wards and Hospital Care for the Indigent Program 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

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

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

2. County Police Retirement Plan

Plan Description

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

Funding Policy and Annual Pension Cost

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

3. County Police Benefit Plan

Plan Description

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

Funding Policy and Annual Pension Cost

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

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 887,023	\$ 614,766	\$ 26,106
Interest on net pension obligation	(54,101)	11,052	-
Adjustment to annual required contribution	61,653	(18,917)	-
Annual pension cost	894,575	606,901	26,106
Contributions made	825,005	554,992	26,106
Increase in net pension obligation	69,570	51,909	-
Net pension obligation, beginning of year	(746,227)	147,361	-
Net pension obligation, end of year	<u>\$ (676,657)</u>	<u>\$ 199,270</u>	<u>\$ -</u>

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	5.25%	21%	1%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-06	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%

PORTER COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-04	\$ 590,995	123%	\$ (593,613)
	06-30-05	639,045	124%	(746,227)
	06-30-06	894,575	129%	(676,657)
County Police Retirement Plan	12-31-04	515,535	89.2%	124,942
	12-31-05	540,568	95.8%	147,361
	12-31-06	606,901	91.5%	199,270
County Police Benefit Plan	12-31-04	26,551	100%	-
	12-31-05	27,232	100%	-
	12-31-06	26,106	100%	-

PORTER COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-04	\$ 12,731,763	\$ 12,539,866	\$ 191,897	102%	\$ 14,074,121	1%
07-01-05	13,357,912	15,258,579	(1,900,667)	88%	15,140,711	(13%)
07-01-06	15,299,687	16,298,293	(998,606)	94%	15,826,541	(6%)

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)
01-01-04	\$ 8,034,369	\$ 8,463,405	\$ (429,036)	95%	\$ 2,370,801	(18%)
01-01-05	8,132,602	8,603,632	(471,030)	95%	2,681,234	(18%)
01-01-06	8,193,354	8,808,212	(614,858)	93%	2,820,710	(22%)

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

	Year Ending	Annual Required Contribution (ARC)	Percentage of ARC Contributed	
			County	State
County Police Retirement Plan	12-31-04	\$ 515,535	91%	0%
	12-31-05	548,995	94%	0%
	12-31-06	614,766	90%	0%
County Police Benefit Plan	12-31-04	26,551	104%	0%
	12-31-05	27,232	100%	0%
	12-31-06	26,106	100%	0%

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - NONMAJOR FUNDS BY FUND TYPE
 For The Year Ended December 31, 2006

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor
Receipts:				
Taxes	\$ 4,926,238	\$ 5,181,064	\$ 3,551,618	\$ 13,658,920
Special assessments	445,040	-	11,124	456,164
Licenses and permits	1,237,395	-	-	1,237,395
Intergovernmental	10,331,611	409,520	939,054	11,680,185
Charges for services	5,136,178	-	-	5,136,178
Fines and forfeits	586,323	-	-	586,323
Other	760,088	-	224,632	984,720
	<u>23,422,873</u>	<u>5,590,584</u>	<u>4,726,428</u>	<u>33,739,885</u>
Total receipts				
Disbursements:				
General government	3,313,382	-	-	3,313,382
Public safety	7,149,340	-	-	7,149,340
Highways and streets	4,228,210	-	-	4,228,210
Health and welfare	1,215,223	-	-	1,215,223
Culture and recreation	734,452	-	-	734,452
Debt service:				
Principal	215,593	2,755,000	-	2,970,593
Juvenile housing owed to State	-	3,101,454	-	3,101,454
Interest	36,551	2,468,167	-	2,504,718
Capital outlay	-	-	4,605,253	4,605,253
	<u>16,892,751</u>	<u>8,324,621</u>	<u>4,605,253</u>	<u>29,822,625</u>
Total disbursements				
Excess (deficiency) of receipts over disbursements	<u>6,530,122</u>	<u>(2,734,037)</u>	<u>121,175</u>	<u>3,917,260</u>
Other financing sources (uses):				
Temporary loans received	2,450,000	-	2,900,000	5,350,000
Temporary loans repaid	(2,450,000)	-	(2,900,000)	(5,350,000)
Transfers in	499,146	-	1,220,206	1,719,352
Transfers out	(1,252,706)	(60,000)	(154,946)	(1,467,652)
	<u>(753,560)</u>	<u>(60,000)</u>	<u>1,065,260</u>	<u>251,700</u>
Total other financing sources (uses)				
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,776,562	(2,794,037)	1,186,435	4,168,960
Cash and investment fund balance - beginning	<u>15,898,620</u>	<u>5,372,733</u>	<u>6,256,581</u>	<u>27,527,934</u>
Cash and investment fund balance - ending	<u>\$ 21,675,182</u>	<u>\$ 2,578,696</u>	<u>\$ 7,443,016</u>	<u>\$ 31,696,894</u>
<u>Cash and Investment Assets - December 31</u>				
Cash and investments	\$ 7,811,734	\$ -	\$ -	\$ 7,811,734
Restricted assets:				
Cash and investments	<u>13,863,448</u>	<u>2,578,696</u>	<u>7,443,016</u>	<u>23,885,160</u>
Total cash and investment assets - December 31	<u>\$ 21,675,182</u>	<u>\$ 2,578,696</u>	<u>\$ 7,443,016</u>	<u>\$ 31,696,894</u>
<u>Cash and Investment Fund Balance - December 31</u>				
Restricted for:				
Capital projects	\$ -	\$ -	\$ 7,443,016	\$ 7,443,016
Debt service	-	2,578,696	-	2,578,696
Other purposes	13,863,448	-	-	13,863,448
Unrestricted	<u>7,811,734</u>	<u>-</u>	<u>-</u>	<u>7,811,734</u>
Total cash and investment fund balance - December 31	<u>\$ 21,675,182</u>	<u>\$ 2,578,696</u>	<u>\$ 7,443,016</u>	<u>\$ 31,696,894</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 As Of And For The Year Ended December 31, 2006

	County Highway	County Health	County Corrections Fund	2000 Reassessment	Prosecutor's Continuing Education	Sheriff's Continuing Education	Prosecutor's Deferral Fee
Receipts:							
Taxes	\$ -	\$ 733,781	\$ -	\$ 493,929	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	299,322	-	-	-	-	-	-
Intergovernmental	4,309,596	77,243	95,695	52,139	-	1,030	-
Charges for services	140,518	347,822	-	-	-	10,234	-
Fines and forfeits	-	-	-	-	-	-	263,689
Other	154,164	7,346	-	43,194	-	-	-
Total receipts	4,903,600	1,166,192	95,695	589,262	-	11,264	263,689
Disbursements:							
General government	-	-	-	213,941	-	-	-
Public safety	-	-	62,993	-	-	17,613	303,077
Highways and streets	3,237,740	-	-	-	-	-	-
Health and welfare	-	1,027,130	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt Service:							
Principal	213,135	-	-	-	-	-	-
Interest	36,551	-	-	-	-	-	-
Total disbursements	3,487,426	1,027,130	62,993	213,941	-	17,613	303,077
Excess (deficiency) of receipts over disbursements	1,416,174	139,062	32,702	375,321	-	(6,349)	(39,388)
Other financing sources (uses):							
Temporary loans received	-	-	-	1,250,000	-	-	-
Temporary loans repaid	-	-	-	(1,250,000)	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(10,000)
Total other financing sources (uses)	-	-	-	-	-	-	(10,000)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,416,174	139,062	32,702	375,321	-	(6,349)	(49,388)
Cash basis fund balance - beginning	2,055,681	346,279	44,455	957,377	10,451	37,849	218,115
Cash basis fund balance - ending	<u>\$ 3,471,855</u>	<u>\$ 485,341</u>	<u>\$ 77,157</u>	<u>\$ 1,332,698</u>	<u>\$ 10,451</u>	<u>\$ 31,500</u>	<u>\$ 168,727</u>
Cash Basis Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 10,451	\$ 31,500	\$ 168,727
Restricted assets:							
Cash and investments	3,471,855	485,341	77,157	1,332,698	-	-	-
Total cash basis assets - December 31	<u>\$ 3,471,855</u>	<u>\$ 485,341</u>	<u>\$ 77,157</u>	<u>\$ 1,332,698</u>	<u>\$ 10,451</u>	<u>\$ 31,500</u>	<u>\$ 168,727</u>
Cash Basis Fund Balance - December 31							
Restricted for:							
Other purposes	\$ 3,471,855	\$ 485,341	\$ 77,157	\$ 1,332,698	\$ -	\$ -	\$ -
Unrestricted	-	-	-	-	10,451	31,500	168,727
Total cash basis fund balance - December 31	<u>\$ 3,471,855</u>	<u>\$ 485,341</u>	<u>\$ 77,157</u>	<u>\$ 1,332,698</u>	<u>\$ 10,451</u>	<u>\$ 31,500</u>	<u>\$ 168,727</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 As Of And For The Year Ended December 31, 2006
 (Continued)

	Caring Place Grant	Local Health Maintenance	Emergency Planning and Right to Know	Recorder's Records Perpetuation	Local Road and Street	Antabuse	Auditor's Plat Map
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	14,437	70,128	11,176	-	1,023,821	-	-
Charges for services	-	-	-	289,556	-	55,860	22,290
Fines and forfeits	-	-	-	-	-	20,040	-
Other	-	5,102	-	-	42,984	-	-
Total receipts	14,437	75,230	11,176	289,556	1,066,805	75,900	22,290
Disbursements:							
General government	-	-	-	341,952	-	-	55,254
Public safety	-	-	14,960	-	-	71,442	-
Highways and streets	-	-	-	-	990,470	-	-
Health and welfare	14,437	61,046	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total disbursements	14,437	61,046	14,960	341,952	990,470	71,442	55,254
Excess (deficiency) of receipts over disbursements	-	14,184	(3,784)	(52,396)	76,335	4,458	(32,964)
Other financing sources (uses):							
Temporary loans received	-	-	-	-	-	-	-
Temporary loans repaid	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	14,184	(3,784)	(52,396)	76,335	4,458	(32,964)
Cash basis fund balance - beginning	-	69,785	84,849	363,627	525,805	92,764	43,689
Cash basis fund balance - ending	\$ -	\$ 83,969	\$ 81,065	\$ 311,231	\$ 602,140	\$ 97,222	\$ 10,725
Cash Basis Assets - December 31							
Cash and investments	\$ -	\$ 83,969	\$ 81,065	\$ -	\$ -	\$ 97,222	\$ 10,725
Restricted assets:							
Cash and investments	-	-	-	311,231	602,140	-	-
Total cash basis assets - December 31	\$ -	\$ 83,969	\$ 81,065	\$ 311,231	\$ 602,140	\$ 97,222	\$ 10,725
Cash Basis Fund Balance - December 31							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ 311,231	\$ 602,140	\$ -	\$ -
Unrestricted	-	83,969	81,065	-	-	97,222	10,725
Total cash basis fund balance - December 31	\$ -	\$ 83,969	\$ 81,065	\$ 311,231	\$ 602,140	\$ 97,222	\$ 10,725

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 As Of And For The Year Ended December 31, 2006
 (Continued)

	Park and Recreation Grant	Emergency Telephone System E-911	Pretrial Diversion	Animal Shelter Support	County Correction Home Detention	Sunset Hill Farm	Supplemental Juvenile Probation Services
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	409,856	-	-	98,546	-	-
Charges for services	-	1,261,132	-	-	484	-	91,190
Fines and forfeits	-	-	62,522	-	-	-	-
Other	238	130,902	-	2,360	-	-	-
Total receipts	238	1,801,890	62,522	2,360	99,030	-	91,190
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	1,489,678	61,971	-	100,470	-	53,444
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	2,216	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total disbursements	-	1,489,678	61,971	2,216	100,470	-	53,444
Excess (deficiency) of receipts over disbursements	238	312,212	551	144	(1,440)	-	37,746
Other financing sources (uses):							
Temporary loans received	-	1,200,000	-	-	-	-	-
Temporary loans repaid	-	(1,200,000)	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	238	312,212	551	144	(1,440)	-	37,746
Cash basis fund balance - beginning	3,543	2,039,778	150,445	374	50,862	4,787	156,159
Cash basis fund balance - ending	<u>\$ 3,781</u>	<u>\$ 2,351,990</u>	<u>\$ 150,996</u>	<u>\$ 518</u>	<u>\$ 49,422</u>	<u>\$ 4,787</u>	<u>\$ 193,905</u>
Cash Basis Assets - December 31							
Cash and investments	\$ -	\$ 2,351,990	\$ 150,996	\$ 518	\$ -	\$ 4,787	\$ -
Restricted assets:							
Cash and investments	3,781	-	-	-	49,422	-	193,905
Total cash basis assets - December 31	<u>\$ 3,781</u>	<u>\$ 2,351,990</u>	<u>\$ 150,996</u>	<u>\$ 518</u>	<u>\$ 49,422</u>	<u>\$ 4,787</u>	<u>\$ 193,905</u>
Cash Basis Fund Balance - December 31							
Restricted for:							
Other purposes	\$ 3,781	\$ -	\$ -	\$ -	\$ 49,422	\$ -	\$ 193,905
Unrestricted	-	2,351,990	150,996	518	-	4,787	-
Total cash basis fund balance - December 31	<u>\$ 3,781</u>	<u>\$ 2,351,990</u>	<u>\$ 150,996</u>	<u>\$ 518</u>	<u>\$ 49,422</u>	<u>\$ 4,787</u>	<u>\$ 193,905</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 As Of And For The Year Ended December 31, 2006
 (Continued)

	Supplemental Adult Probation Services	Prosecutor's Victim Assistance	Clerk's IV-D	Prosecutor's IV-D	Dunn's Bridge	County Surveyor's Corner Perpetuation	CASA Guardian Ad Litem
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	14,991
Charges for services	541,562	-	-	-	-	37,945	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	541,562	-	-	-	-	37,945	14,991
Disbursements:							
General government	-	-	-	-	-	61,597	-
Public safety	384,304	-	-	-	-	-	14,991
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total disbursements	384,304	-	-	-	-	61,597	14,991
Excess (deficiency) of receipts over disbursements	157,258	-	-	-	-	(23,652)	-
Other financing sources (uses):							
Temporary loans received	-	-	-	-	-	-	-
Temporary loans repaid	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	157,258	-	-	-	-	(23,652)	-
Cash basis fund balance - beginning	496,075	10,500	109	53	1,498	80,445	2,863
Cash basis fund balance - ending	<u>\$ 653,333</u>	<u>\$ 10,500</u>	<u>\$ 109</u>	<u>\$ 53</u>	<u>\$ 1,498</u>	<u>\$ 56,793</u>	<u>\$ 2,863</u>
Cash Basis Assets - December 31							
Cash and investments	\$ -	\$ 10,500	\$ 109	\$ 53	\$ 1,498	\$ -	\$ -
Restricted assets:							
Cash and investments	653,333	-	-	-	-	56,793	2,863
Total cash basis assets - December 31	\$ 653,333	\$ 10,500	\$ 109	\$ 53	\$ 1,498	\$ 56,793	\$ 2,863
Cash Basis Fund Balance - December 31							
Restricted for:							
Other purposes	\$ 653,333	\$ -	\$ -	\$ -	\$ -	\$ 56,793	\$ 2,863
Unrestricted	-	10,500	109	53	1,498	-	-
Total cash basis fund balance - December 31	\$ 653,333	\$ 10,500	\$ 109	\$ 53	\$ 1,498	\$ 56,793	\$ 2,863

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 As Of And For The Year Ended December 31, 2006
 (Continued)

	County Drug Free Community	Firearm's Training	County Extradition	Drainage Maintenance	Hazardous Substance	Vehicle Inspections	Accident Report
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	445,040	-	-	-
Licenses and permits	-	16,270	-	-	-	-	-
Intergovernmental	-	-	-	-	38,853	-	-
Charges for services	-	-	-	-	-	1,990	9,320
Fines and forfeits	197,416	-	905	-	-	-	-
Other	-	-	-	113,056	33,616	-	-
Total receipts	197,416	16,270	905	558,096	72,469	1,990	9,320
Disbursements:							
General government	-	-	-	170,892	-	-	-
Public safety	181,760	12,556	300	-	430,901	-	1,095
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total disbursements	181,760	12,556	300	170,892	430,901	-	1,095
Excess (deficiency) of receipts over disbursements	15,656	3,714	605	387,204	(358,432)	1,990	8,225
Other financing sources (uses):							
Temporary loans received	-	-	-	-	-	-	-
Temporary loans repaid	-	-	-	-	-	-	-
Transfers in	-	-	-	129,946	-	-	-
Transfers out	-	-	-	(57,706)	-	-	-
Total other financing sources (uses)	-	-	-	72,240	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	15,656	3,714	605	459,444	(358,432)	1,990	8,225
Cash basis fund balance - beginning	57,794	8,184	16,025	1,614,610	577,812	8,692	21,067
Cash basis fund balance - ending	<u>\$ 73,450</u>	<u>\$ 11,898</u>	<u>\$ 16,630</u>	<u>\$ 2,074,054</u>	<u>\$ 219,380</u>	<u>\$ 10,682</u>	<u>\$ 29,292</u>
Cash Basis Assets - December 31							
Cash and investments	\$ -	\$ -	\$ 16,630	\$ -	\$ -	\$ 10,682	\$ 29,292
Restricted assets:							
Cash and investments	73,450	11,898	-	2,074,054	219,380	-	-
Total cash basis assets - December 31	<u>\$ 73,450</u>	<u>\$ 11,898</u>	<u>\$ 16,630</u>	<u>\$ 2,074,054</u>	<u>\$ 219,380</u>	<u>\$ 10,682</u>	<u>\$ 29,292</u>
Cash Basis Fund Balance - December 31							
Restricted for:							
Other purposes	\$ 73,450	\$ 11,898	\$ -	\$ 2,074,054	\$ 219,380	\$ -	\$ -
Unrestricted	-	-	16,630	-	-	10,682	29,292
Total cash basis fund balance - December 31	<u>\$ 73,450</u>	<u>\$ 11,898</u>	<u>\$ 16,630</u>	<u>\$ 2,074,054</u>	<u>\$ 219,380</u>	<u>\$ 10,682</u>	<u>\$ 29,292</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 As Of And For The Year Ended December 31, 2006
 (Continued)

	Garage Fund	Coroner's Training and Continuing Education	Adult Probation Drug Free Grant	Drug Unit Grant	Park Operating	Northwestern Indiana Regional Planning Commission	Porter County Law Enforcement Drug Program
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,822	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	8,358	9,000
Charges for services	2,171	11,264	-	-	71,252	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	2,171	11,264	-	-	71,252	85,180	9,000
Disbursements:							
General government	12,719	-	-	-	-	96,989	-
Public safety	-	11,003	-	-	-	-	11,180
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	84,191	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total disbursements	12,719	11,003	-	-	84,191	96,989	11,180
Excess (deficiency) of receipts over disbursements	(10,548)	261	-	-	(12,939)	(11,809)	(2,180)
Other financing sources (uses):							
Temporary loans received	-	-	-	-	-	-	-
Temporary loans repaid	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,548)	261	-	-	(12,939)	(11,809)	(2,180)
Cash basis fund balance - beginning	10,548	5,806	2,775	2	29,778	9,042	9,280
Cash basis fund balance - ending	<u>\$ -</u>	<u>\$ 6,067</u>	<u>\$ 2,775</u>	<u>\$ 2</u>	<u>\$ 16,839</u>	<u>\$ (2,767)</u>	<u>\$ 7,100</u>
Cash Basis Assets - December 31							
Cash and investments	\$ -	\$ 6,067	\$ -	\$ -	\$ 16,839	\$ (2,767)	\$ -
Restricted assets:							
Cash and investments	-	-	2,775	2	-	-	7,100
Total cash basis assets - December 31	<u>\$ -</u>	<u>\$ 6,067</u>	<u>\$ 2,775</u>	<u>\$ 2</u>	<u>\$ 16,839</u>	<u>\$ (2,767)</u>	<u>\$ 7,100</u>
Cash Basis Fund Balance - December 31							
Restricted for:							
Other purposes	\$ -	\$ -	\$ 2,775	\$ 2	\$ -	\$ -	\$ 7,100
Unrestricted	-	6,067	-	-	16,839	(2,767)	-
Total cash basis fund balance - December 31	<u>\$ -</u>	<u>\$ 6,067</u>	<u>\$ 2,775</u>	<u>\$ 2</u>	<u>\$ 16,839</u>	<u>\$ (2,767)</u>	<u>\$ 7,100</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 As Of And For The Year Ended December 31, 2006
 (Continued)

	Crumb Rubber Grant	Domestic Violence	Kankakee River Basin Re-establishment	Cable TV Franchise Fund	Porter County Exposition Center Operating	Basic Training Grant	STOP Grant Caring Place
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	91,788	-	-	-	189,745	10,334
Charges for services	-	-	-	373,393	330,074	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	708	-	-
Total receipts	-	91,788	-	373,393	330,782	189,745	10,334
Disbursements:							
General government	-	-	-	324,995	-	-	-
Public safety	-	85,065	-	-	-	189,745	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	10,334
Culture and recreation	-	-	-	-	396,422	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total disbursements	-	85,065	-	324,995	396,422	189,745	10,334
Excess (deficiency) of receipts over disbursements	-	6,723	-	48,398	(65,640)	-	-
Other financing sources (uses):							
Temporary loans received	-	-	-	-	-	-	-
Temporary loans repaid	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	6,723	-	48,398	(65,640)	-	-
Cash basis fund balance - beginning	146	-	5,069	604,496	134,308	-	-
Cash basis fund balance - ending	<u>\$ 146</u>	<u>\$ 6,723</u>	<u>\$ 5,069</u>	<u>\$ 652,894</u>	<u>\$ 68,668</u>	<u>\$ -</u>	<u>\$ -</u>
Cash Basis Assets - December 31							
Cash and investments	\$ -	\$ -	\$ 5,069	\$ 652,894	\$ 68,668	\$ -	\$ -
Restricted assets:							
Cash and investments	146	6,723	-	-	-	-	-
Total cash basis assets - December 31	\$ 146	\$ 6,723	\$ 5,069	\$ 652,894	\$ 68,668	\$ -	\$ -
Cash Basis Fund Balance - December 31							
Restricted for:							
Other purposes	\$ 146	\$ 6,723	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	-	5,069	652,894	68,668	-	-
Total cash basis fund balance - December 31	\$ 146	\$ 6,723	\$ 5,069	\$ 652,894	\$ 68,668	\$ -	\$ -

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 As Of And For The Year Ended December 31, 2006
 (Continued)

	STOP Grant Prosecutor	Memorial Opera House Management	Public Safety Technology	Jury Pay	Indiana Court Improvement Grant	Indiana Law Enforcement Assistance	COPS More Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	45,327	-	-	-	20,000	-	-
Charges for services	-	260,206	284,018	36,406	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	45,327	260,206	284,018	36,406	20,000	-	-
Disbursements:							
General government	-	-	-	13,211	-	-	-
Public safety	45,000	-	274,431	-	24,501	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	242,361	-	-	-	-	-
Debt Service:							
Principal	-	2,458	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total disbursements	45,000	244,819	274,431	13,211	24,501	-	-
Excess (deficiency) of receipts over disbursements	327	15,387	9,587	23,195	(4,501)	-	-
Other financing sources (uses):							
Temporary loans received	-	-	-	-	-	-	-
Temporary loans repaid	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	327	15,387	9,587	23,195	(4,501)	-	-
Cash basis fund balance - beginning	2,560	24,746	18,618	18,185	22,205	397	11,052
Cash basis fund balance - ending	<u>\$ 2,887</u>	<u>\$ 40,133</u>	<u>\$ 28,205</u>	<u>\$ 41,380</u>	<u>\$ 17,704</u>	<u>\$ 397</u>	<u>\$ 11,052</u>
Cash Basis Assets - December 31							
Cash and investments	\$ -	\$ 40,133	\$ 28,205	\$ -	\$ 17,704	\$ 397	\$ -
Restricted assets:							
Cash and investments	2,887	-	-	41,380	-	-	11,052
Total cash basis assets - December 31	\$ 2,887	\$ 40,133	\$ 28,205	\$ 41,380	\$ 17,704	\$ 397	\$ 11,052
Cash Basis Fund Balance - December 31							
Restricted for:							
Other purposes	\$ 2,887	\$ -	\$ -	\$ 41,380	\$ -	\$ -	\$ 11,052
Unrestricted	-	40,133	28,205	-	17,704	397	-
Total cash basis fund balance - December 31	\$ 2,887	\$ 40,133	\$ 28,205	\$ 41,380	\$ 17,704	\$ 397	\$ 11,052

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 As Of And For The Year Ended December 31, 2006
 (Continued)

	Video Tape Fee	Forfeited Property	Calumet Trail Grant	Clerk's New IV-D	Prosecutor's New IV-D	Family Court Grant	Local Law Enforcement Block Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	29,036	70,395	4,000	-
Charges for services	300	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	2,061	-	-
Total receipts	300	-	-	29,036	72,456	4,000	-
Disbursements:							
General government	-	-	-	6,500	47,474	958	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total disbursements	-	-	-	6,500	47,474	958	-
Excess (deficiency) of receipts over disbursements	300	-	-	22,536	24,982	3,042	-
Other financing sources (uses):							
Temporary loans received	-	-	-	-	-	-	-
Temporary loans repaid	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	300	-	-	22,536	24,982	3,042	-
Cash basis fund balance - beginning	8,629	43,036	195,685	68,164	57,923	4,366	300
Cash basis fund balance - ending	<u>8,929</u>	<u>43,036</u>	<u>195,685</u>	<u>90,700</u>	<u>82,905</u>	<u>7,408</u>	<u>300</u>
Cash Basis Assets - December 31							
Cash and investments	\$ 8,929	\$ 43,036	\$ -	\$ 90,700	\$ 82,905	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	195,685	-	-	7,408	300
Total cash basis assets - December 31	<u>\$ 8,929</u>	<u>\$ 43,036</u>	<u>\$ 195,685</u>	<u>\$ 90,700</u>	<u>\$ 82,905</u>	<u>\$ 7,408</u>	<u>\$ 300</u>
Cash Basis Fund Balance - December 31							
Restricted for:							
Other purposes	\$ -	\$ -	\$ 195,685	\$ -	\$ -	\$ 7,408	\$ 300
Unrestricted	8,929	43,036	-	90,700	82,905	-	-
Total cash basis fund balance - December 31	<u>\$ 8,929</u>	<u>\$ 43,036</u>	<u>\$ 195,685</u>	<u>\$ 90,700</u>	<u>\$ 82,905</u>	<u>\$ 7,408</u>	<u>\$ 300</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 As Of And For The Year Ended December 31, 2006
 (Continued)

	Enhanced Access	Photo Duplicate	Police Training	Juvenile Accountability Block Grant	Emergency Medical Services	Federal Intergovernmental Co-op	Clerk's Record Perpetuation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	1,952	12,417	37,500	-	-
Charges for services	9,600	3,053	-	-	-	-	60,304
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	9,600	3,053	1,952	12,417	37,500	-	60,304
Disbursements:							
General government	18,783	-	-	-	-	-	38,537
Public safety	-	3,056	-	12,417	60,299	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total disbursements	18,783	3,056	-	12,417	60,299	-	38,537
Excess (deficiency) of receipts over disbursements	(9,183)	(3)	1,952	-	(22,799)	-	21,767
Other financing sources (uses):							
Temporary loans received	-	-	-	-	-	-	-
Temporary loans repaid	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(9,183)	(3)	1,952	-	(22,799)	-	21,767
Cash basis fund balance - beginning	23,935	8,989	2,945	-	272,578	64,165	16,661
Cash basis fund balance - ending	14,752	8,986	4,897	-	249,779	64,165	38,428
Cash Basis Assets - December 31							
Cash and investments	\$ 14,752	\$ 8,986	\$ 4,897	\$ -	\$ 249,779	\$ 64,165	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	38,428
Total cash basis assets - December 31	14,752	8,986	4,897	-	249,779	64,165	38,428
Cash Basis Fund Balance - December 31							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,428
Unrestricted	14,752	8,986	4,897	-	249,779	64,165	-
Total cash basis fund balance - December 31	14,752	8,986	4,897	-	249,779	64,165	38,428

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 As Of And For The Year Ended December 31, 2006
 (Continued)

	SCAAP Grant	Sales Disclosure Fund	Tobacco Settlement Fund	Early Intervention	Electronic Map Generation	Tax Management Associates	Supplemental Public Defender Service
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	54,959	-	-	-	-
Charges for services	-	44,298	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	23,771
Other	-	-	-	-	-	-	-
Total receipts	-	44,298	54,959	-	-	-	23,771
Disbursements:							
General government	-	50,415	-	5	-	-	-
Public safety	3,995	-	-	-	-	-	2,033
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	39,904	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total disbursements	3,995	50,415	39,904	5	-	-	2,033
Excess (deficiency) of receipts over disbursements	(3,995)	(6,117)	15,055	(5)	-	-	21,738
Other financing sources (uses):							
Temporary loans received	-	-	-	-	-	-	-
Temporary loans repaid	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,995)	(6,117)	15,055	(5)	-	-	21,738
Cash basis fund balance - beginning	8,919	55,873	89,456	1,119	363	2,261	55,043
Cash basis fund balance - ending	<u>\$ 4,924</u>	<u>\$ 49,756</u>	<u>\$ 104,511</u>	<u>\$ 1,114</u>	<u>\$ 363</u>	<u>\$ 2,261</u>	<u>\$ 76,781</u>
Cash Basis Assets - December 31							
Cash and investments	\$ -	\$ 49,756	\$ -	\$ 1,114	\$ 363	\$ 2,261	\$ 76,781
Restricted assets:							
Cash and investments	4,924	-	104,511	-	-	-	-
Total cash basis assets - December 31	<u>\$ 4,924</u>	<u>\$ 49,756</u>	<u>\$ 104,511</u>	<u>\$ 1,114</u>	<u>\$ 363</u>	<u>\$ 2,261</u>	<u>\$ 76,781</u>
Cash Basis Fund Balance - December 31							
Restricted for:							
Other purposes	\$ 4,924	\$ -	\$ 104,511	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	49,756	-	1,114	363	2,261	76,781
Total cash basis fund balance - December 31	<u>\$ 4,924</u>	<u>\$ 49,756</u>	<u>\$ 104,511</u>	<u>\$ 1,114</u>	<u>\$ 363</u>	<u>\$ 2,261</u>	<u>\$ 76,781</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 As Of And For The Year Ended December 31, 2006
 (Continued)

	Inmate Processing Fee	Housing of Federal Prisoners	Covered Bridge	CASA Vocational Program	Donations Health Department	Donations PCADOS	Donations Animal Shelter
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,245,691	1,250	26,936	-	-	-
Charges for services	159,263	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	28,587
Total receipts	159,263	1,245,691	1,250	26,936	-	-	28,587
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	153,593	1,166,150	-	26,936	-	-	14,928
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total disbursements	153,593	1,166,150	-	26,936	-	-	14,928
Excess (deficiency) of receipts over disbursements	5,670	79,541	1,250	-	-	-	13,659
Other financing sources (uses):							
Temporary loans received	-	-	-	-	-	-	-
Temporary loans repaid	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,670	79,541	1,250	-	-	-	13,659
Cash basis fund balance - beginning	16,833	270,021	5,000	-	618	55	59,217
Cash basis fund balance - ending	<u>\$ 22,503</u>	<u>\$ 349,562</u>	<u>\$ 6,250</u>	<u>\$ -</u>	<u>\$ 618</u>	<u>\$ 55</u>	<u>\$ 72,876</u>
Cash Basis Assets - December 31							
Cash and investments	\$ 22,503	\$ 349,562	\$ 6,250	\$ -	\$ 618	\$ 55	\$ 72,876
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash basis assets - December 31	<u>\$ 22,503</u>	<u>\$ 349,562</u>	<u>\$ 6,250</u>	<u>\$ -</u>	<u>\$ 618</u>	<u>\$ 55</u>	<u>\$ 72,876</u>
Cash Basis Fund Balance - December 31							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	22,503	349,562	6,250	-	618	55	72,876
Total cash basis fund balance - December 31	<u>\$ 22,503</u>	<u>\$ 349,562</u>	<u>\$ 6,250</u>	<u>\$ -</u>	<u>\$ 618</u>	<u>\$ 55</u>	<u>\$ 72,876</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 As Of And For The Year Ended December 31, 2006
 (Continued)

	Donations Expo Center	Donations Emergency Medical Service	Donations Victim's Assistance	Donations CASA Guardian Ad Litem	Donations Stop Stick	Donations Wildlife Management	Donations Maintenance and Repair
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	13,462	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	570	-	-	353	-	100	-
Total receipts	570	-	-	13,815	-	100	-
Disbursements:							
General government	-	-	-	13,461	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	145	-	-	-	-	534	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total disbursements	145	-	-	13,461	-	534	-
Excess (deficiency) of receipts over disbursements	425	-	-	354	-	(434)	-
Other financing sources (uses):							
Temporary loans received	-	-	-	-	-	-	-
Temporary loans repaid	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	425	-	-	354	-	(434)	-
Cash basis fund balance - beginning	2,770	694	244	505	100	1,589	69
Cash basis fund balance - ending	<u>\$ 3,195</u>	<u>\$ 694</u>	<u>\$ 244</u>	<u>\$ 859</u>	<u>\$ 100</u>	<u>\$ 1,155</u>	<u>\$ 69</u>
Cash Basis Assets - December 31							
Cash and investments	\$ 3,195	\$ 694	\$ 244	\$ 859	\$ 100	\$ 1,155	\$ 69
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash basis assets - December 31	<u>\$ 3,195</u>	<u>\$ 694</u>	<u>\$ 244</u>	<u>\$ 859</u>	<u>\$ 100</u>	<u>\$ 1,155</u>	<u>\$ 69</u>
Cash Basis Fund Balance - December 31							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	3,195	694	244	859	100	1,155	69
Total cash basis fund balance - December 31	<u>\$ 3,195</u>	<u>\$ 694</u>	<u>\$ 244</u>	<u>\$ 859</u>	<u>\$ 100</u>	<u>\$ 1,155</u>	<u>\$ 69</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 As Of And For The Year Ended December 31, 2006
 (Continued)

	Donations Greg Phillips Memorial	Donations Sheriff	Donations Calumet Trail	Donations Juvenile Detention	Donations Opera House	Family Court Donations	Zona Wildlife
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	8,591	5,127	-	50	-	10,000	-
Total receipts	8,591	5,127	-	50	-	10,000	-
Disbursements:							
General government	-	-	-	-	-	20,000	-
Public safety	318,802	1,216	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	10,799	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total disbursements	318,802	1,216	10,799	-	-	20,000	-
Excess (deficiency) of receipts over disbursements	(310,211)	3,911	(10,799)	50	-	(10,000)	-
Other financing sources (uses):							
Temporary loans received	-	-	-	-	-	-	-
Temporary loans repaid	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(310,211)	3,911	(10,799)	50	-	(10,000)	-
Cash basis fund balance - beginning	310,217	28,163	30,123	-	4	25,433	275
Cash basis fund balance - ending	<u>\$ 6</u>	<u>\$ 32,074</u>	<u>\$ 19,324</u>	<u>\$ 50</u>	<u>\$ 4</u>	<u>\$ 15,433</u>	<u>\$ 275</u>
Cash Basis Assets - December 31							
Cash and investments	\$ 6	\$ 32,074	\$ 19,324	\$ 50	\$ 4	\$ 15,433	\$ 275
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash basis assets - December 31	<u>\$ 6</u>	<u>\$ 32,074</u>	<u>\$ 19,324</u>	<u>\$ 50</u>	<u>\$ 4</u>	<u>\$ 15,433</u>	<u>\$ 275</u>
Cash Basis Fund Balance - December 31							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	<u>6</u>	<u>32,074</u>	<u>19,324</u>	<u>50</u>	<u>4</u>	<u>15,433</u>	<u>275</u>
Total cash basis fund balance - December 31	<u>\$ 6</u>	<u>\$ 32,074</u>	<u>\$ 19,324</u>	<u>\$ 50</u>	<u>\$ 4</u>	<u>\$ 15,433</u>	<u>\$ 275</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 As Of And For The Year Ended December 31, 2006
 (Continued)

	PACT Grant Drug Control	Sheriff Grant Seat Belt Enforcement	TMA Collections	Community Emergency Response Grant	Local Emergency Planning Grant	Health Immunizations Fund	Juvenile Probation Administrative Fees
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	50,000	-	-	1,998	300	-	-
Charges for services	-	-	-	-	-	-	28,295
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	170,379	500	-	-	-
Total receipts	50,000	-	170,379	2,498	300	-	28,295
Disbursements:							
General government	-	-	9,420	-	-	-	-
Public safety	50,000	-	-	2,288	2,792	-	18,643
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total disbursements	50,000	-	9,420	2,288	2,792	-	18,643
Excess (deficiency) of receipts over disbursements	-	-	160,959	210	(2,492)	-	9,652
Other financing sources (uses):							
Temporary loans received	-	-	-	-	-	-	-
Temporary loans repaid	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	160,959	210	(2,492)	-	9,652
Cash basis fund balance - beginning	-	23	210,311	12	3,039	247	22,716
Cash basis fund balance - ending	\$ -	\$ 23	\$ 371,270	\$ 222	\$ 547	\$ 247	\$ 32,368
Cash Basis Assets - December 31							
Cash and investments	\$ -	\$ -	\$ 371,270	\$ -	\$ -	\$ 247	\$ 32,368
Restricted assets:							
Cash and investments	-	23	-	222	547	-	-
Total cash basis assets - December 31	\$ -	\$ 23	\$ 371,270	\$ 222	\$ 547	\$ 247	\$ 32,368
Cash Basis Fund Balance - December 31							
Restricted for:							
Other purposes	\$ -	\$ 23	\$ -	\$ 222	\$ 547	\$ -	\$ -
Unrestricted	-	-	371,270	-	-	247	32,368
Total cash basis fund balance - December 31	\$ -	\$ 23	\$ 371,270	\$ 222	\$ 547	\$ 247	\$ 32,368

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 As Of And For The Year Ended December 31, 2006
 (Continued)

	Family and Children Project Attend	Federal Jail Commissioners	Riverboat Revenue Sharing Tax	Sheriff DEA Proceeds	Porter County Alternative Dispute Resolution	Home Detention User Fees	Bioterrorism Response Grant Health
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	40,000	901,090	923,771	37,553	-	-	44,348
Charges for services	-	-	-	-	-	4,425	-
Fines and forfeits	-	-	-	-	17,980	-	-
Other	-	-	-	-	-	-	-
Total receipts	40,000	901,090	923,771	37,553	17,980	4,425	44,348
Disbursements:							
General government	-	-	826,559	-	16,951	-	-
Public safety	-	711,579	-	-	-	484	50,176
Highways and streets	-	-	-	-	-	-	-
Health and welfare	23,678	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total disbursements	23,678	711,579	826,559	-	16,951	484	50,176
Excess (deficiency) of receipts over disbursements	16,322	189,511	97,212	37,553	1,029	3,941	(5,828)
Other financing sources (uses):							
Temporary loans received	-	-	-	-	-	-	-
Temporary loans repaid	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	16,322	189,511	97,212	37,553	1,029	3,941	(5,828)
Cash basis fund balance - beginning	21,451	468,852	756,008	16,448	28,387	-	17,646
Cash basis fund balance - ending	\$ 37,773	\$ 658,363	\$ 853,220	\$ 54,001	\$ 29,416	\$ 3,941	\$ 11,818
Cash Basis Assets - December 31							
Cash and investments	\$ 37,773	\$ -	\$ 853,220	\$ -	\$ 29,416	\$ 3,941	\$ -
Restricted assets:							
Cash and investments	-	658,363	-	54,001	-	-	11,818
Total cash basis assets - December 31	\$ 37,773	\$ 658,363	\$ 853,220	\$ 54,001	\$ 29,416	\$ 3,941	\$ 11,818
Cash Basis Fund Balance - December 31							
Restricted for:							
Other purposes	\$ -	\$ 658,363	\$ -	\$ 54,001	\$ -	\$ -	\$ 11,818
Unrestricted	37,773	-	853,220	-	29,416	3,941	-
Total cash basis fund balance - December 31	\$ 37,773	\$ 658,363	\$ 853,220	\$ 54,001	\$ 29,416	\$ 3,941	\$ 11,818

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 As Of And For The Year Ended December 31, 2006
 (Continued)

	Plan Commission and Building	Adult Offender Interstate Compact Fee	Drug Money Fund	Juvenile Detention Service Fee	CEDIT Project 3 Building Maintenance	CEDIT Project 5 Rule 13
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 87,500	\$ 10,000
Special assessments	-	-	-	-	-	-
Licenses and permits	921,803	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	1,200	-	41,531	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	921,803	1,200	-	41,531	87,500	10,000
Disbursements:						
General government	492,154	-	-	-	68,163	7,024
Public safety	-	1,350	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total disbursements	492,154	1,350	-	-	68,163	7,024
Excess (deficiency) of receipts over disbursements	429,649	(150)	-	41,531	19,337	2,976
Other financing sources (uses):						
Temporary loans received	-	-	-	-	-	-
Temporary loans repaid	-	-	-	-	-	-
Transfers in	-	-	-	-	87,500	10,000
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	87,500	10,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	429,649	(150)	-	41,531	106,837	12,976
Cash basis fund balance - beginning	703,985	938	5,637	11,731	42,444	38,433
Cash basis fund balance - ending	<u>\$ 1,133,634</u>	<u>\$ 788</u>	<u>\$ 5,637</u>	<u>\$ 53,262</u>	<u>\$ 149,281</u>	<u>\$ 51,409</u>
Cash Basis Assets - December 31						
Cash and investments	\$ 1,133,634	\$ 788	\$ 5,637	\$ 53,262	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	149,281	51,409
Total cash basis assets - December 31	<u>\$ 1,133,634</u>	<u>\$ 788</u>	<u>\$ 5,637</u>	<u>\$ 53,262</u>	<u>\$ 149,281</u>	<u>\$ 51,409</u>
Cash Basis Fund Balance - December 31						
Restricted for:						
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ 149,281	\$ 51,409
Unrestricted	<u>1,133,634</u>	<u>788</u>	<u>5,637</u>	<u>53,262</u>	<u>-</u>	<u>-</u>
Total cash basis fund balance - December 31	<u>\$ 1,133,634</u>	<u>\$ 788</u>	<u>\$ 5,637</u>	<u>\$ 53,262</u>	<u>\$ 149,281</u>	<u>\$ 51,409</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 As Of And For The Year Ended December 31, 2006
 (Continued)

	CEDIT Project 6 Regional Transportation	CEDIT Project 7 Planning and Zoning	CEDIT Project 8 Economic Growth	CEDIT Unallocated	Court Interpreter's Grant	State Meeting Recorder
Receipts:						
Taxes	\$ 100,000	\$ 50,000	\$ 75,000	\$ 50,000	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	5,500	-
Charges for services	-	-	-	-	-	30,259
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	100	-
Total receipts	100,000	50,000	75,000	50,000	5,600	30,259
Disbursements:						
General government	1,490	97,505	150,585	21,553	-	30,719
Public safety	-	-	-	-	4,780	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total disbursements	1,490	97,505	150,585	21,553	4,780	30,719
Excess (deficiency) of receipts over disbursements	98,510	(47,505)	(75,585)	28,447	820	(460)
Other financing sources (uses):						
Temporary loans received	-	-	-	-	-	-
Temporary loans repaid	-	-	-	-	-	-
Transfers in	100,000	50,000	100,000	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	100,000	50,000	100,000	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	198,510	2,495	24,415	28,447	820	(460)
Cash basis fund balance - beginning	221,934	246,291	125,585	-	9	18,495
Cash basis fund balance - ending	<u>\$ 420,444</u>	<u>\$ 248,786</u>	<u>\$ 150,000</u>	<u>\$ 28,447</u>	<u>\$ 829</u>	<u>\$ 18,035</u>
Cash Basis Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	420,444	248,786	150,000	28,447	829	18,035
Total cash basis assets - December 31	<u>\$ 420,444</u>	<u>\$ 248,786</u>	<u>\$ 150,000</u>	<u>\$ 28,447</u>	<u>\$ 829</u>	<u>\$ 18,035</u>
Cash Basis Fund Balance - December 31						
Restricted for:						
Other purposes	\$ 420,444	\$ 248,786	\$ 150,000	\$ 28,447	\$ 829	\$ 18,035
Unrestricted	-	-	-	-	-	-
Total cash basis fund balance - December 31	<u>\$ 420,444</u>	<u>\$ 248,786</u>	<u>\$ 150,000</u>	<u>\$ 28,447</u>	<u>\$ 829</u>	<u>\$ 18,035</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 As Of And For The Year Ended December 31, 2006
 (Continued)

	Citizens Corp Grant	COPS 2004 Technology Grant	Prosecutor Check Deferral	School Probation	Project Care	QUEST System Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,000	-	-	-	-	-
Charges for services	-	-	13,096	9,000	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	2,000	-	13,096	9,000	-	-
Disbursements:						
General government	-	-	-	-	-	3,576
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	36,478	-
Culture and recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total disbursements	-	-	-	-	36,478	3,576
Excess (deficiency) of receipts over disbursements	2,000	-	13,096	9,000	(36,478)	(3,576)
Other financing sources (uses):						
Temporary loans received	-	-	-	-	-	-
Temporary loans repaid	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,000	-	13,096	9,000	(36,478)	(3,576)
Cash basis fund balance - beginning	-	4,230	11,198	9,000	39,114	3,600
Cash basis fund balance - ending	\$ 2,000	\$ 4,230	\$ 24,294	\$ 18,000	\$ 2,636	\$ 24
Cash Basis Assets - December 31						
Cash and investments	\$ -	\$ -	\$ 24,294	\$ 18,000	\$ -	\$ -
Restricted assets:						
Cash and investments	2,000	4,230	-	-	2,636	24
Total cash basis assets - December 31	\$ 2,000	\$ 4,230	\$ 24,294	\$ 18,000	\$ 2,636	\$ 24
Cash Basis Fund Balance - December 31						
Restricted for:						
Other purposes	\$ 2,000	\$ 4,230	\$ -	\$ -	\$ 2,636	\$ 24
Unrestricted	-	-	24,294	18,000	-	-
Total cash basis fund balance - December 31	\$ 2,000	\$ 4,230	\$ 24,294	\$ 18,000	\$ 2,636	\$ 24

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 As Of And For The Year Ended December 31, 2006
 (Continued)

	Unsafe Building	CEDIT Project 11 Ivy Tech	Recorder Security Protection	Adult Probation Transition	Adult Probation	Juvenile Community Trans
Receipts:						
Taxes	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	191,250
Charges for services	7,350	-	71,470	11,593	9,308	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	7,350	100,000	71,470	11,593	9,308	191,250
Disbursements:						
General government	-	100,000	-	-	-	-
Public safety	6,679	-	-	-	-	191,250
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total disbursements	6,679	100,000	-	-	-	191,250
Excess (deficiency) of receipts over disbursements	671	-	71,470	11,593	9,308	-
Other financing sources (uses):						
Temporary loans received	-	-	-	-	-	-
Temporary loans repaid	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	671	-	71,470	11,593	9,308	-
Cash basis fund balance - beginning	45,854	-	-	-	-	-
Cash basis fund balance - ending	<u>\$ 46,525</u>	<u>\$ -</u>	<u>\$ 71,470</u>	<u>\$ 11,593</u>	<u>\$ 9,308</u>	<u>\$ -</u>
Cash Basis Assets - December 31						
Cash and investments	\$ -	\$ -	\$ 71,470	\$ 11,593	\$ 9,308	\$ -
Restricted assets:						
Cash and investments	46,525	-	-	-	-	-
Total cash basis assets - December 31	<u>\$ 46,525</u>	<u>\$ -</u>	<u>\$ 71,470</u>	<u>\$ 11,593</u>	<u>\$ 9,308</u>	<u>\$ -</u>
Cash Basis Fund Balance - December 31						
Restricted for:						
Other purposes	\$ 46,525	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	-	71,470	11,593	9,308	-
Total cash basis fund balance - December 31	<u>\$ 46,525</u>	<u>\$ -</u>	<u>\$ 71,470</u>	<u>\$ 11,593</u>	<u>\$ 9,308</u>	<u>\$ -</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
 As Of And For The Year Ended December 31, 2006
 (Continued)

	State Homeland Security Program Grant	CEDIT Project 11 Unallocated	JAG 10K and Under Sheriff	County Narcotic	Sheriff's Commissary	Totals
Receipts:						
Taxes	\$ -	\$ 3,149,206	\$ -	\$ -	\$ -	\$ 4,926,238
Special assessments	-	-	-	-	-	445,040
Licenses and permits	-	-	-	-	-	1,237,395
Intergovernmental	35,140	-	9,000	-	-	10,331,611
Charges for services	-	-	-	34,316	418,830	5,136,178
Fines and forfeits	-	-	-	-	-	586,323
Other	-	-	-	-	-	760,088
Total receipts	35,140	3,149,206	9,000	34,316	418,830	23,422,873
Disbursements:						
General government	-	-	-	-	-	3,313,382
Public safety	35,140	-	-	57,872	410,402	7,149,340
Highways and streets	-	-	-	-	-	4,228,210
Health and welfare	-	-	-	-	-	1,215,223
Culture and recreation	-	-	-	-	-	734,452
Debt Service:						
Principal	-	-	-	-	-	215,593
Interest	-	-	-	-	-	36,551
Total disbursements	35,140	-	-	57,872	410,402	16,892,751
Excess (deficiency) of receipts over disbursements	-	3,149,206	9,000	(23,556)	8,428	6,530,122
Other financing sources (uses):						
Temporary loans received	-	-	-	-	-	2,450,000
Temporary loans repaid	-	-	-	-	-	(2,450,000)
Transfers in	-	-	-	21,700	-	499,146
Transfers out	-	(1,185,000)	-	-	-	(1,252,706)
Total other financing sources (uses)	-	(1,185,000)	-	21,700	-	(753,560)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,964,206	9,000	(1,856)	8,428	5,776,562
Cash basis fund balance - beginning	-	-	-	2,905	28,343	15,898,620
Cash basis fund balance - ending	\$ -	\$ 1,964,206	\$ 9,000	\$ 1,049	\$ 36,771	\$ 21,675,182
Cash Basis Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ 1,049	\$ 36,771	\$ 7,811,734
Restricted assets:						
Cash and investments	-	1,964,206	9,000	-	-	13,863,448
Total cash basis assets - December 31	\$ -	\$ 1,964,206	\$ 9,000	\$ 1,049	\$ 36,771	\$ 21,675,182
Cash Basis Fund Balance - December 31						
Restricted for:						
Other purposes	\$ -	\$ 1,964,206	\$ 9,000	\$ -	\$ -	\$ 13,863,448
Unrestricted	-	-	-	1,049	36,771	7,811,734
Total cash basis fund balance - December 31	\$ -	\$ 1,964,206	\$ 9,000	\$ 1,049	\$ 36,771	\$ 21,675,182

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS
 For The Year Ended December 31, 2006

	County Building Bonds	Juvenile Service Center Lease Rental	Fairground's Bond	Jail Lease Rental	Porter County Bail Out Loan	Juvenile Housing Debt	Totals
Receipts:							
Taxes	\$ 974,353	\$ 1,002,740	\$ -	\$ 3,021,261	\$ -	\$ 182,710	\$ 5,181,064
Intergovernmental	<u>102,309</u>	<u>105,375</u>	<u>-</u>	<u>186,377</u>	<u>-</u>	<u>15,459</u>	<u>409,520</u>
Total receipts	<u>1,076,662</u>	<u>1,108,115</u>	<u>-</u>	<u>3,207,638</u>	<u>-</u>	<u>198,169</u>	<u>5,590,584</u>
Disbursements:							
Debt service:							
Principal	765,000	755,000	-	1,235,000	-	-	2,755,000
Juvenile housing owed to State	-	-	-	-	-	3,101,454	3,101,454
Interest	<u>252,555</u>	<u>332,767</u>	<u>-</u>	<u>1,882,845</u>	<u>-</u>	<u>-</u>	<u>2,468,167</u>
Total disbursements	<u>1,017,555</u>	<u>1,087,767</u>	<u>-</u>	<u>3,117,845</u>	<u>-</u>	<u>3,101,454</u>	<u>8,324,621</u>
Excess (deficiency) of receipts over disbursements	<u>59,107</u>	<u>20,348</u>	<u>-</u>	<u>89,793</u>	<u>-</u>	<u>(2,903,285)</u>	<u>(2,734,037)</u>
Other financing uses:							
Transfers out	-	-	-	-	-	(60,000)	(60,000)
Excess (deficiency) of receipts over disbursements and other financing uses	59,107	20,348	-	89,793	-	(2,963,285)	(2,794,037)
Cash basis fund balance - beginning	<u>605,420</u>	<u>658,611</u>	<u>3,750</u>	<u>931,377</u>	<u>13,862</u>	<u>3,159,713</u>	<u>5,372,733</u>
Cash basis fund balance - ending	<u>\$ 664,527</u>	<u>\$ 678,959</u>	<u>\$ 3,750</u>	<u>\$ 1,021,170</u>	<u>\$ 13,862</u>	<u>\$ 196,428</u>	<u>\$ 2,578,696</u>
<u>Cash Basis Assets - December 31</u>							
Restricted assets:							
Cash and investments	<u>\$ 664,527</u>	<u>\$ 678,959</u>	<u>\$ 3,750</u>	<u>\$ 1,021,170</u>	<u>\$ 13,862</u>	<u>\$ 196,428</u>	<u>\$ 2,578,696</u>
<u>Cash Basis Fund Balance - December 31</u>							
Restricted for:							
Debt service	<u>\$ 664,527</u>	<u>\$ 678,959</u>	<u>\$ 3,750</u>	<u>\$ 1,021,170</u>	<u>\$ 13,862</u>	<u>\$ 196,428</u>	<u>\$ 2,578,696</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS
 For The Year Ended December 31, 2006

	Cumulative Bridge	General Drain Improvement	Building Bonds Proceeds	Park Capital	Cumulative Capital Development	Build Indiana Memorial Opera House
Receipts:						
Taxes	\$ 692,867	\$ -	\$ -	\$ -	\$ 1,707,751	\$ -
Special assessments	-	11,124	-	-	-	-
Intergovernmental	113,288	-	-	-	179,574	-
Other	187,045	13,309	32	552	20,685	-
Total receipts	993,200	24,433	32	552	1,908,010	-
Disbursements:						
Capital outlay	470,404	48,188	-	2,407	969,201	-
Excess (deficiency) of receipts over disbursements	522,796	(23,755)	32	(1,855)	938,809	-
Other financing sources (uses):						
Temporary loans received	2,900,000	-	-	-	-	-
Temporary loans repaid	(2,900,000)	-	-	-	-	-
Transfers in	300,000	57,706	-	-	-	-
Transfers out	-	(129,946)	-	-	-	-
Total other financing sources (uses)	300,000	(72,240)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	822,796	(95,995)	32	(1,855)	938,809	-
Cash basis fund balance - beginning	3,055,168	267,627	473	23,926	166,406	4
Cash basis fund balance - ending	\$ 3,877,964	\$ 171,632	\$ 505	\$ 22,071	\$ 1,105,215	\$ 4
<u>Cash Basis Assets - December 31</u>						
Restricted assets:						
Cash and investments	\$ 3,877,964	\$ 171,632	\$ 505	\$ 22,071	\$ 1,105,215	\$ 4
<u>Cash Basis Fund Balance - December 31</u>						
Restricted for:						
Capital projects	\$ 3,877,964	\$ 171,632	\$ 505	\$ 22,071	\$ 1,105,215	\$ 4

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	South County Highway Garage	Jail Building	Property Disposal	CEDIT Project 1 Right of Ways	CEDIT Project 2 Highways	CEDIT Project 4 Parks
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 500,000	\$ 150,000	\$ 212,500
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Other	-	-	-	-	-	3,009
Total receipts	-	-	-	500,000	150,000	215,509
Disbursements:						
Capital outlay	-	147,504	214,321	1,091,891	229,094	437,498
Excess (deficiency) of receipts over disbursements	-	(147,504)	(214,321)	(591,891)	(79,094)	(221,989)
Other financing sources (uses):						
Temporary loans received	-	-	-	-	-	-
Temporary loans repaid	-	-	-	-	-	-
Transfers in	-	-	-	500,000	150,000	212,500
Transfers out	-	-	-	-	(25,000)	-
Total other financing sources (uses)	-	-	-	500,000	125,000	212,500
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(147,504)	(214,321)	(91,891)	45,906	(9,489)
Cash basis fund balance - beginning	3,276	147,504	438,569	775,264	389,151	630,261
Cash basis fund balance - ending	<u>\$ 3,276</u>	<u>\$ -</u>	<u>\$ 224,248</u>	<u>\$ 683,373</u>	<u>\$ 435,057</u>	<u>\$ 620,772</u>
<u>Cash Basis Assets - December 31</u>						
Restricted assets:						
Cash and investments	<u>\$ 3,276</u>	<u>\$ -</u>	<u>\$ 224,248</u>	<u>\$ 683,373</u>	<u>\$ 435,057</u>	<u>\$ 620,772</u>
<u>Cash Basis Fund Balance - December 31</u>						
Restricted for:						
Capital projects	<u>\$ 3,276</u>	<u>\$ -</u>	<u>\$ 224,248</u>	<u>\$ 683,373</u>	<u>\$ 435,057</u>	<u>\$ 620,772</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Election Equipment	CEDIT Project 9 Unsafe Building Demolition	CEDIT Project 12	CEDIT Project 13	Totals
Receipts:					
Taxes	\$ -	\$ -	\$ 250,000	\$ 38,500	\$ 3,551,618
Special assessments	-	-	-	-	11,124
Intergovernmental	646,192	-	-	-	939,054
Other	-	-	-	-	224,632
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>224,632</u>
Total receipts	<u>646,192</u>	<u>-</u>	<u>250,000</u>	<u>38,500</u>	<u>4,726,428</u>
Disbursements:					
Capital outlay	<u>869,344</u>	<u>125,401</u>	<u>-</u>	<u>-</u>	<u>4,605,253</u>
Excess (deficiency) of receipts over disbursements	<u>(223,152)</u>	<u>(125,401)</u>	<u>250,000</u>	<u>38,500</u>	<u>121,175</u>
Other financing sources (uses):					
Temporary loans received	-	-	-	-	2,900,000
Temporary loans repaid	-	-	-	-	(2,900,000)
Transfers in	-	-	-	-	1,220,206
Transfers out	-	-	-	-	(154,946)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(154,946)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,065,260</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(223,152)</u>	<u>(125,401)</u>	<u>250,000</u>	<u>38,500</u>	<u>1,186,435</u>
Cash basis fund balance - beginning	<u>223,152</u>	<u>135,800</u>	<u>-</u>	<u>-</u>	<u>6,256,581</u>
Cash basis fund balance - ending	<u>\$ -</u>	<u>\$ 10,399</u>	<u>\$ 250,000</u>	<u>\$ 38,500</u>	<u>\$ 7,443,016</u>
<u>Cash Basis Assets - December 31</u>					
Restricted assets:					
Cash and investments	<u>\$ -</u>	<u>\$ 10,399</u>	<u>\$ 250,000</u>	<u>\$ 38,500</u>	<u>\$ 7,443,016</u>
<u>Cash Basis Fund Balance - December 31</u>					
Restricted for:					
Capital projects	<u>\$ -</u>	<u>\$ 10,399</u>	<u>\$ 250,000</u>	<u>\$ 38,500</u>	<u>\$ 7,443,016</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PENSION TRUST FUNDS
 For The Year Ended December 31, 2006

	<u>Sheriff's Retirement Pension Plan</u>	<u>Sheriff's Benefit Pension Plan</u>	<u>Totals</u>
Additions:			
Contributions:			
Employer	\$ 554,992	\$ 26,106	\$ 581,098
Plan members	<u>90,081</u>	<u>-</u>	<u>90,081</u>
Total contributions	<u>645,073</u>	<u>26,106</u>	<u>671,179</u>
Investment receipts:			
Net increase in investments	543,261	50,534	593,795
Interest	<u>167,016</u>	<u>36,001</u>	<u>203,017</u>
Total investment receipts	<u>710,277</u>	<u>86,535</u>	<u>796,812</u>
Total additions	<u>1,355,350</u>	<u>112,641</u>	<u>1,467,991</u>
Deductions:			
Benefits	567,442	37,667	605,109
Administrative and general	<u>38,848</u>	<u>9,768</u>	<u>48,616</u>
Total deductions	<u>606,290</u>	<u>47,435</u>	<u>653,725</u>
Excess of total additions over total deductions	749,060	65,206	814,266
Cash and investment fund balance - beginning	<u>7,273,324</u>	<u>1,033,794</u>	<u>8,307,118</u>
Cash and investment fund balance - ending	<u>\$ 8,022,384</u>	<u>\$ 1,099,000</u>	<u>\$ 9,121,384</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006

	Poor Relief	Judgments Due Law Enforcement	Porter County Agriculture Society	County User Fee	Court Fines and Fees	Welfare Trust	Financial Institution Tax
Additions:							
Agency fund additions	\$ -	\$ -	\$ 24,064	\$ 412,457	\$ 866,243	\$ 6,407	\$ 365,584
Deductions:							
Agency fund deductions	-	-	33,446	326,906	778,579	280	365,009
Excess (deficiency) of total additions over total deductions	-	-	(9,382)	85,551	87,664	6,127	575
Cash and cash equivalents - beginning	680	260	32,492	514,892	425,827	52,786	-
Cash and cash equivalents - ending	<u>\$ 680</u>	<u>\$ 260</u>	<u>\$ 23,110</u>	<u>\$ 600,443</u>	<u>\$ 513,491</u>	<u>\$ 58,913</u>	<u>\$ 575</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Excess Taxes	Payroll	PACT	Congressional School Interest	Refunds	Tax Sale Surplus	Tax Sale Redemption
Additions:							
Agency fund additions	\$ 727,791	\$ 19,566,856	\$ 205,015	\$ 928	\$ 6,161,493	\$ 6,065,230	\$ 102,442
Deductions:							
Agency fund deductions	403,961	19,559,277	204,865	-	2,234,170	900,126	65,770
Excess (deficiency) of total additions over total deductions	323,830	7,579	150	928	3,927,323	5,165,104	36,672
Cash and cash equivalents - beginning	271,633	158,455	-	35,668	(5,701,273)	84,330	4,418
Cash and cash equivalents - ending	<u>\$ 595,463</u>	<u>\$ 166,034</u>	<u>\$ 150</u>	<u>\$ 36,596</u>	<u>\$ (1,773,950)</u>	<u>\$ 5,249,434</u>	<u>\$ 41,090</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Children With Special Health Care Needs	Surplus Dog Tax	Inheritance Tax	State Fair Board	State Forestry Tax	Special Assessments	National Park Taxes
Additions:							
Agency fund additions	\$ 181,303	\$ 6,389	\$ 2,400,281	\$ 36,234	\$ 71,774	\$ 9,656	\$ 11,451
Deductions:							
Agency fund deductions	115,891	6,389	2,708,992	36,234	71,774	9,656	-
Excess (deficiency) of total additions over total deductions	65,412	-	(308,711)	-	-	-	11,451
Cash and cash equivalents - beginning	7	-	646,953	8	4	-	20,277
Cash and cash equivalents - ending	<u>\$ 65,419</u>	<u>\$ -</u>	<u>\$ 338,242</u>	<u>\$ 8</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 31,728</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Special Death	Medical Assistance to Wards	Additional Judgments for Excise	Hospital Care for the Indigent	Innkeepers Tax	State Sales Disclosure Fee	Riverboat Gambling
Additions:							
Agency fund additions	\$ 5,750	\$ 13,068	\$ -	\$ 1,889,271	\$ 962,241	\$ 4,922	\$ -
Deductions:							
Agency fund deductions	4,375	8,396	-	1,384,667	962,241	5,407	-
Excess (deficiency) of total additions over total deductions	1,375	4,672	-	504,604	-	(485)	-
Cash and cash equivalents - beginning	2,275	-	206	53	-	3,436	50
Cash and cash equivalents - ending	<u>\$ 3,650</u>	<u>\$ 4,672</u>	<u>\$ 206</u>	<u>\$ 504,657</u>	<u>\$ -</u>	<u>\$ 2,951</u>	<u>\$ 50</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	City and Town Court Costs	Escrow National Lakeshore	Trust Collections	Education Plate Fee	Solid Waste Fees	Child Advocacy	Welfare Excise
Additions:							
Agency fund additions	\$ 70,161	\$ 4,146	\$ -	\$ 9,450	\$ 703,384	\$ 795	\$ 32,904
Deductions:							
Agency fund deductions	23,918	6,218	-	9,450	703,384	-	28,602
Excess (deficiency) of total additions over total deductions	46,243	(2,072)	-	-	-	795	4,302
Cash and cash equivalents - beginning	55,446	16,603	100	1,387	-	3,300	-
Cash and cash equivalents - ending	<u>\$ 101,689</u>	<u>\$ 14,531</u>	<u>\$ 100</u>	<u>\$ 1,387</u>	<u>\$ -</u>	<u>\$ 4,095</u>	<u>\$ 4,302</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	County Sheriff	Adult Probation Restitution	Juvenile Probation Restitution	County Treasurer	County Clerk	Jail Inmate Trust
Additions:						
Agency fund additions	\$ 4,967,485	\$ 637,784	\$ 257,760	\$ 252,120,161	\$ 25,555,948	\$ 1,065,543
Deductions:						
Agency fund deductions	4,970,534	637,489	257,760	239,943,375	27,749,804	1,064,238
Excess (deficiency) of total additions over total deductions	(3,049)	295	-	12,176,786	(2,193,856)	1,305
Cash and cash equivalents - beginning	3,049	60,788	-	21,222,886	7,364,634	95,373
Cash and cash equivalents - ending	<u>\$ -</u>	<u>\$ 61,083</u>	<u>\$ -</u>	<u>\$ 33,399,672</u>	<u>\$ 5,170,778</u>	<u>\$ 96,678</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Opera House	Plan Commission	County Recorder	County Health Department	County Surveyor	Animal Shelter
Additions:						
Agency fund additions	\$ 272,671	\$ 942,229	\$ 983,575	\$ 317,414	\$ 4,792	\$ 94,418
Deductions:						
Agency fund deductions	276,448	942,229	979,774	340,811	4,853	94,418
Excess (deficiency) of total additions over total deductions	(3,777)	-	3,801	(23,397)	(61)	-
Cash and cash equivalents - beginning	4,052	25	72,963	44,026	183	20
Cash and cash equivalents - ending	<u>\$ 275</u>	<u>\$ 25</u>	<u>\$ 76,764</u>	<u>\$ 20,629</u>	<u>\$ 122</u>	<u>\$ 20</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Park Department	Exposition Center	Tax Distribution Funds	Bond Bank	TAW	Children's Psychiatric Fund
Additions:						
Agency fund additions	\$ 74,724	\$ 404,438	\$ 227,855,619	\$ -	\$ 5,000,000	\$ 1,253,567
Deductions:						
Agency fund deductions	<u>72,454</u>	<u>368,505</u>	<u>227,818,652</u>	<u>-</u>	<u>5,000,000</u>	<u>675,276</u>
Excess (deficiency) of total additions over total deductions	2,270	35,933	36,967	-	-	578,291
Cash and cash equivalents - beginning	<u>800</u>	<u>4,073</u>	<u>39,976</u>	<u>44,200</u>	<u>-</u>	<u>80,898</u>
Cash and cash equivalents - ending	<u>\$ 3,070</u>	<u>\$ 40,006</u>	<u>\$ 76,943</u>	<u>\$ 44,200</u>	<u>\$ -</u>	<u>\$ 659,189</u>

PORTER COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	CEDIT	Charter Schools	Sheriff Pension Fund	RDA Distribution	Major Moves	Totals
Additions:						
Agency fund additions	\$ 14,447,793	\$ 24,735	\$ 381,085	\$ 17,229,329	\$ 25,000,000	\$ 619,808,760
Deductions:						
Agency fund deductions	15,664,723	24,735	335,775	16,690,032	25,000,000	599,869,868
Excess (deficiency) of total additions over total deductions	(1,216,930)	-	45,310	539,297	-	19,938,892
Cash and cash equivalents - beginning	1,216,930	-	-	-	-	26,885,149
Cash and cash equivalents - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,310</u>	<u>\$ 539,297</u>	<u>\$ -</u>	<u>\$ 46,824,041</u>

PORTER COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT

For The Year Ended December 31, 2006

Description of Asset	Ending Balance	Due Within One Year
Governmental Activities:		
Capital leases:		
Jail	\$ 32,800,000	\$ 1,280,000
Juvenile center	3,295,000	535,000
Highway dump trucks	796,480	105,239
Memorial Opera House piano	4,512	2,869
Loans payable:		
Bail out loan from State	1,256,612	-
Johnson Controls loan	85,000	85,000
Bonds payable:		
General obligation bonds:		
2001 Refunding	3,280,000	575,000
2005 Juvenile housing	<u>3,200,000</u>	<u>-</u>
Total governmental activities long-term debt	<u>\$ 44,717,604</u>	<u>\$ 2,583,108</u>

PORTER COUNTY
OTHER REPORTS

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

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

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF PORTER COUNTY, INDIANA

Compliance

We have audited the compliance of the Porter County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2006. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2006. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2006-1.

Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in item 2006-1 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be material weaknesses.

The County's response to the findings identified in our audit is described in the accompanying Corrective Action section of the report. We did not audit the County's response and, accordingly, we express no opinion on it.

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 16, 2007

PORTER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2006

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		\$ 9,846
National School Lunch Program	10.555		<u>15,027</u>
Total for federal grantor agency			<u>24,873</u>
<u>U.S. DEPARTMENT OF INTERIOR</u>			
Direct Grant			
Payment in Lieu of Taxes	15.226		<u>30,002</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
Federal Equity Sharing	16.Unknown		
		05-DEA-455600-007	3,009
		05-DEA-458002-001	848
		05-DEA-457998-001	197
		06-DEA-458944-003	21,149
		05-DEA-457857-002	6,106
		06-DEA-467883-001	4,385
		06-DEA-471844-002	1,330
		06-DEA-471838-002	<u>527</u>
Total for program			<u>37,551</u>
State Criminal Alien Assistance Program	16.606	2006-AP-BX-0277	<u>3,995</u>
Pass-Through Indiana Criminal Justice Institute			
Juvenile Accountability Incentive Block Grant	16.523	04-JB-010	<u>8,963</u>
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	04-JF-020	<u>37,177</u>
Crime Victim Assistance	16.575		
		05VA104	39,338
		05VA105	11,413
		05VA106	13,827
		05ST043	22,500
		06VA111	39,338
		06VA114	<u>12,406</u>
Total for program			<u>138,822</u>
Violence Against Women Formula Grant	16.588		
		05ST042	10,334
		06ST046	<u>15,621</u>
Total for program			<u>25,955</u>
Total for federal grantor agency			<u>252,463</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205		
		BR-NBIS (555)	41,648
		STP-9964(077)	<u>250,117</u>
Total for federal grantor agency			<u>291,765</u>

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

PORTER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2006
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. GENERAL SERVICES ADMINISTRATION</u>			
Pass-Through Indiana Secretary of State Election Reform Payments	39.011		<u>376,018</u>
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>			
Pass-Through Indiana Secretary of State Help America Vote Act HAVA Requirements Payment, Title III Funds	90.401		<u>441,226</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	FY 05-06 BPRS 163-3 Pandemic Assessment FY 06-07 BPRS 163-3	37,746 2,134 <u>13,965</u>
Total for program			<u>53,845</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
Prosecutor IV-D			398,355
Clerk IV-D			63,199
Court IV-D			46,847
General Fund IV-D			28,169
Indirect IV-D			<u>94,602</u>
Total for program			<u>631,172</u>
Pass-Through Indiana Supreme Court, Division of State Court Administration State Court Improvement Program	93.586		
Court Improvement Program			24,500
Family Court Initiative			<u>958</u>
Total for program			<u>25,458</u>
Total for federal grantor agency			<u>710,475</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster			
Homeland Security Grant Program	97.067		
State Homeland Security Program (SHSP)			60,234
Citizen Corps Program (CCP)		Porter - 2005 ODP 04	<u>1,998</u>
Total for cluster			<u>62,232</u>
Emergency Operations Centers	97.052		<u>2,792</u>
Total for federal grantor agency			<u>65,024</u>
Total federal awards expended			<u>\$ 2,191,846</u>

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

PORTER COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

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

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2006:

Program Title	Federal CFDA Number	2006
Juvenile Accountability Incentive Block Grant	16.523	\$ 8,963
Juvenile Justice and Delinquency Prevention – Allocation to States	16.540	37,177
Crime Victim Assistance	16.575	60,147
Violence Against Women Formula Grant	16.588	10,334
State Court Improvement Program	93.586	15,680

PORTER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	yes

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
39.011	Election Reform Payments
90.401	Help America Vote Act
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

PORTER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2006-1, CONTROLS OVER ALLOWABLE COSTS FOR PAYROLL

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Pass-Through: Indiana Department of Child Services

The County Clerk and Prosecutor claim payroll expenses related to child support enforcement for reimbursement under the Child Support Enforcement Program Title IV-D.

For the Prosecutor, certain employees have been assigned job functions which relate 100% to child support enforcement. For these employees, the salaries claimed for reimbursement on a monthly basis are determined by taking the pay approved in the salary ordinance, which is stated as an annual salary, and dividing it by 12. Comparisons are not made to the actual amounts paid. When these comparisons were made in 2006, some employees were not paid their full salary amounts due to taking leave without pay. For 2006, the Prosecutor's Office had four employees whose pay claimed for reimbursement exceeded the actual amount paid by amounts ranging from \$85.38 to \$2,038.40, for a total of \$2,908.58.

Also, the salaries claimed for two employees in the Prosecutor's Office did not agree to actual amounts paid and scheduled to be paid based upon the salary ordinance. For one of the employees, the monthly salary paid was \$1,710.58; however, \$1,849.92 was claimed for reimbursement. For the year, the Prosecutor received \$1,672.88 in excess of amounts paid for this employee. For the second employee, the monthly salary paid was \$1,662.50, but the amount claimed for reimbursement was \$1,074.23. This employee's start date was October 10, 2006, so the amount underclaimed was approximately \$1,617.74. (Although her beginning employment date was October 10, 2006, a full month's salary was claimed for reimbursement in October.)

For the Clerk, certain employees have been assigned job functions which relate 100% to collection and remittance of all child support; however only about 47% of this amount has been determined to be eligible for Title IV-D Child Support Enforcement. For the Clerk there were two employees whose claimed pays exceeded the amounts actually paid by \$51.12, and \$1,228.67, for a total over claimed of approximately \$601.50 (47% of \$1,279.79).

Furthermore for the Clerk, two employees salaries are considered equally split between regular child support collection activities, and Title IV-D Child Support Enforcement activities; however, records are not being maintained to document how this split was determined. For example, time sheets simply show actual hours worked, the records do not document time spent on regular child support collection and remittance activities, and Title IV-D Child Support Enforcement activities. Thus, the County may be over or under reporting salary expenses.

When officials do not have a system in place to monitor actual salaries being paid, there is the risk that amounts can be either over or under claimed as illustrated above. If amounts are over claimed, then officials may have to remit the excess amounts back to the appropriate agency.

PORTER COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

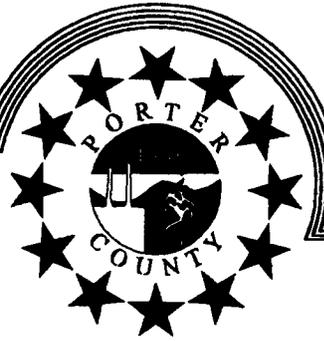
CFR § 304.21 entitled, "Federal financial participation in the costs of cooperative arrangements with courts and law enforcement officials", states in part:

"(a) General. Subject to the conditions and limitations specified in this part, Federal financial participation (FFP) at the applicable matching rate is available in the costs of cooperative agreements with appropriate courts and law enforcement officials in accordance with the requirements of § 302.34 of this chapter. Law enforcement officials means district attorneys, attorneys general, and similar public attorneys and prosecutors and their staff. When performed under written agreement, costs of the following activities are subject to reimbursement:

- (1) The activities, including administration of such activities, specified in § 304.20(b)(2) through (8) of this chapter; . . .

(c) Methods of determining costs. The State IV-D agency has discretion with respect to the method of calculating eligible expenditures by courts and law enforcement officials under cooperative agreements. However, any method used must account for specific costs incurred on behalf of cases receiving services under the IV-D State plan."

We recommended that officials establish a system for monitoring actual amounts paid for salaries and wages being claimed for reimbursement. Such a system should include verifying that all time claimed for reimbursement has been paid. Additionally, when employees work in more than one capacity, time should be documented for each activity on that employee's time sheet.



**Summary Schedule of Prior Audit Findings
Porter County Government
Valparaiso, IN 46383**

Schedule of Expenditures of Federal Awards, Finding 2005-1

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

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

CFDA Numbers: 16.710, 39.011, 93.563, 97.067

Pass Thru Agencies: Indiana Secretary of State, Indiana Department of Child Svices,
Indiana Department of Homeland Security, Indiana Commission of
Community Service and Volunteerism

Background: The County prepared a Statement of Federal Grant Receipts,
Disbursements and Balances that was materially inaccurate.

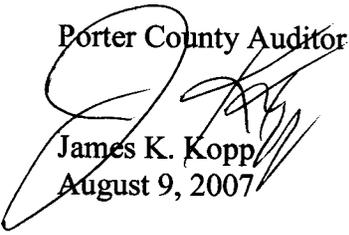
Statement of Fact: A review of existing information indicates that in 2005, an effort was
made by the Auditor at that time, to get in compliance but that work
was never updated or followed-up. This was probably due to staffing
problems in the office.

Resolution: A new Auditor took office on January 1, 2007. The Auditor hired Cender
and Company, Certified Public Accountants, with a specialty in Government
Reports and Finance, to find and tabulate Grants, Disbursement and
Adjustments and set up tracks in the County Computer System. Once
this was accomplished, a Deputy Auditor, Christy L. was assigned the
responsibility of maintaining and updating the data on a monthly basis.
Cender and Company has been retained to periodically review data entry and
provide year end accounting reconciliation.

We believe the data included is reasonably accurate for year 2006 and will continue to refine and correct data as any deficiencies appear.

New Fund Numbers are now assigned to each Grant and all paperwork, is processed thru Christy L. before payments can be made. She is maintaining Income and Disbursement Records. All grants are closed when their cash balance reaches "0". If a grant is renewed, it is given a new control number.

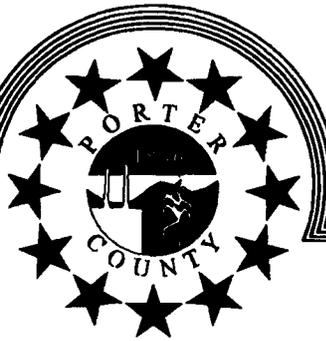
Porter County Auditor



James K. Kopp

August 9, 2007

Cc: Council



**Summary Schedule of Prior Audit Findings
Porter County Government
Valparaiso, IN 46383**

Summary Schedule of Prior Audit Findings, Finding 2005-2

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

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

CFDA Numbers: 16.710, 93.563, 97.067

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

Background: The County prepared a Statement of Federal Grant Receipts,
Disbursements and Balances that was materially inaccurate for
many years prior to December 31, 2006. Since most, if not all of the
parties involved, are no longer employed in the County Auditor's
Office, we can only speculate as to why the grant funds were not better
controlled.

Statement of Fact: A review of existing information indicates that in 2005, an effort was
made by the Auditor at that time, to become compliant and correct
the 2004 deficiencies. That work was never updated or followed-up.
This was probably due to staffing problems in the office.

Resolution: A new Auditor took office on January 1, 2007. The Auditor hired Cender
and Company, Certified Public Accountants, with a specialty in Government
Reports and Finance, to find and tabulate Grants, Disbursement and
Adjustments and set up tracks in the County Computer System.

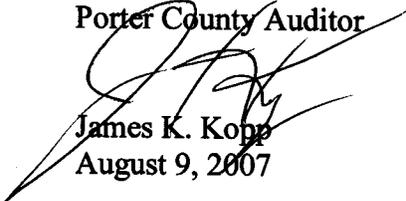
The State Board of Accounts assisted with this research.

Once this was accomplished, a Deputy Auditor, Christy L. was assigned the responsibility of maintaining and updating the data on a monthly basis. Cender and Company has been retained to periodically review data entry and provide year end accounting reconciliation.

We believe the data included is reasonably accurate for year 2006 and the Auditor staff will continue to refine and correct data as any deficiencies appear.

New Fund Numbers are now assigned to each Grant and all paperwork is processed thru Christy L. before payments can be made. She is maintaining Income and Disbursement Records. All grants are closed when their cash balance reaches "0". If a grant is renewed, it is given a new control number.

Porter County Auditor

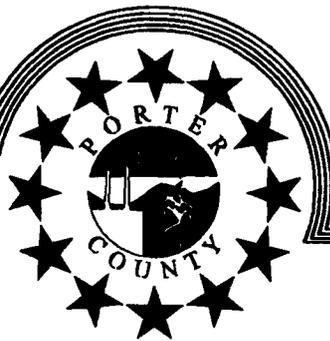


James K. Kopp
August 9, 2007

Cc: Council

COUNTY - PORTER

JAMES K. KOPP
AUDITOR



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

(219) 465-3445
JKOPP@PORTERCO.ORG

October 3, 2007

State Board of Accounts
302 West Washington Street, Rm. E-418
Indianapolis, In 46204

Attn: Christy Griffin

Subj: Corrective Action Plan
Porter County Clerk and Prosecutor
CDA Number 93-563
Finding 2006-1

Gentlemen:

Please be advised that the Clerk of Courts and the Prosecutor's Office have developed a plan to properly track and bill under the Federal Grant for Child Support Enforcement, CDA Number 93.563.

A copy of this procedure is attached and is also on file in the Auditor's Office.

If you have any questions or need further clarification, please contact the writer.

Sincerely,

Porter County Auditor

James K. Kopp

PORTER COUNTY PROSECUTING ATTORNEY

COURTHOUSE
16 LINCOLNWAY • SUITE 546
VALPARAISO, INDIANA 46383

BRIAN T. GENSEL
PROSECUTING ATTORNEY

T. MATTHEW FROST
CHIEF DEPUTY

October 4, 2007

TELEPHONE:
(219) 465-3415
FAX: (219) 465-3346

SUPPORT / PATERNITY
(219) 465-3405
FAX: (219) 465-3689

State Board of Accounts
State of Indiana
155 Indiana Avenue – Room 305
Valparaiso, Indiana 46383

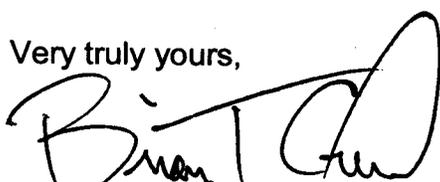
Re: Corrective Action Plan
Porter County Child Support Office

Dear Sir or Madam:

During the recent audit several irregularities were discovered concerning salary amounts submitted to the State for reimbursement. More specifically, actual monthly salaries were not computed correctly in several instances because of a failure to consider probationary salaries (first 90 days of employment for two employees), no pay days, and partial months worked due employment start dates.

In the future the IVD office will more closely scrutinize time cards to insure that monthly reimbursement reports reflect actual time worked and the math is correct.

Very truly yours,



Brian T. Gensel
Prosecuting Attorney

COUNTY - PORTER



PORTER COUNTY
CLERK'S OFFICE
COURTHOUSE
16 LINCOLNWAY • SUITE 209
VALPARAISO, INDIANA 46383

DALE BREWER
PORTER COUNTY CLERK

TELEPHONE:
(219) 465-3450

September 24, 2007

Finding # 2006-1 Controls Over Allowable Costs For Payroll
Federal Agency: U.S. Department of Health and Human Services
CFDA Number: 93.563
Pass-Through: Indiana Department of Child Services

The Clerk of the Court will continue to dock salaries as necessary and will not under or over claim the reimbursement. The hours will reflect on a daily basis the scope of work performed in detail. This would be the Clerk's portion of the finding.

A handwritten signature in cursive script that reads "Dale Brewer".

Dale Brewer
Clerk of the Circuit Court
Porter County

PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 16, 2007 with James K. Kopp, Auditor; Robert Harper, President of the County Commissioners; Daniel Whitten, President of the County Council; Gwenn R. Rinkenberger, Board of County Commissioners Attorney; and Lindy Wilson, Chief Deputy Auditor.