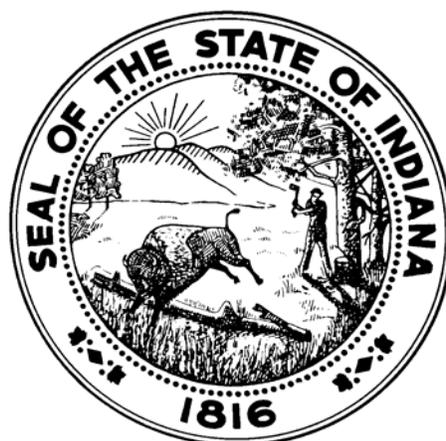


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

ANNUAL FINANCIAL REPORT

2006

LAPORTE COUNTY, INDIANA



FILED

11/30/2007

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials.....	3
Independent Auditor's Report on Financial Statements and Supplementary Schedule of Expenditures of Federal Awards	4-5
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.....	6-7
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Activities and Net Assets – Cash and Investment Basis	8
Fund Financial Statements:	
Governmental Funds:	
Statement of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Governmental Funds.....	9
Proprietary Funds:	
Statement of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Proprietary Funds.....	10
Fiduciary Funds:	
Statement of Additions, Deductions, and Changes in Cash and Investment Balances – Fiduciary Funds	11
Notes to Financial Statements	12-24
Required Supplementary Information:	
Schedules of Funding Progress.....	25
Supplementary Information:	
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	26
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.....	27-47

TABLE OF CONTENTS
(Continued)

<u>Description</u>	<u>Page</u>
Supplementary Information (continued):	
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	48
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.....	49-50
Combining Schedule of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Internal Service Funds	51
Combining Schedule of Additions, Deductions, and Changes in Cash and Investment Balances – Pension Trust Funds.....	52
Combining Schedule of Additions, Deductions, and Changes in Cash and Investment Balances – Private-Purpose Trust Funds.....	53
Combining Schedule of Additions, Deductions, and Changes in Cash and Investment Balances – Agency Funds.....	54-60
Schedule of Capital Assets.....	61
Schedule of Long-Term Debt.....	62
Other Reports.....	63
Supplemental Audit of Federal Awards:	
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	66-67
Schedule of Expenditures of Federal Awards.....	68-69
Notes to Schedule of Expenditures of Federal Awards	70
Schedule of Findings and Questioned Costs.....	71-72
Auditee Prepared Schedules:	
Summary Schedule of Prior Audit Findings.....	73
Corrective Action Plan.....	74
Exit Conference.....	75

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Teresa M. Shuter	01-01-05 to 12-31-08
Treasurer	Kenneth E. Layton	01-01-05 to 12-31-08
Clerk	Robert J. Behler, Jr.	01-01-06 to 12-31-09
Sheriff	James Arnold Mike Mollenhauer	01-01-03 to 12-31-06 01-01-07 to 12-31-10
Recorder	Barbara Dean	01-01-05 to 12-31-08
President of the Board of County Commissioners	Marlow Harmon Barbara Huston	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the County Council	Jerry Cooley	01-01-06 to 12-31-07



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 FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of LaPorte County (County), as of and for the year ended December 31, 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.

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 the component unit of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component unit of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 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 November 5, 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, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

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

STATE BOARD OF ACCOUNTS

November 5, 2007



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

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 LAPORTE COUNTY, INDIANA

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of LaPorte 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 November 5, 2007. 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.

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

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. We considered the deficiency described in item 2006-1 of the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency in internal control over financial reporting.

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.

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)

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. However, we believe that none of the significant deficiencies described above is a material weakness.

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 November 5, 2007.

The County's response to the findings identified in our audit are 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

November 5, 2007

LAPORTE 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 Government Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 25,476,333	\$ 2,292,543	\$ 109,578	\$ -	\$ (23,074,212)
Public safety	16,800,618	4,955,824	1,283,016	-	(10,561,778)
Highways and streets	20,283,907	21,585	4,501,562	40,839,508	25,078,748
Health and welfare	8,427,329	819,944	2,536,303	-	(5,071,082)
Culture and recreation	419,371	26,725	-	-	(392,646)
Debt service	630,000	-	-	-	(630,000)
Interest on long-term debt	815,592	-	-	-	(815,592)
Capital outlay	10,223,683	-	-	-	(10,223,683)
Total primary government	\$ 83,076,833	\$ 8,116,621	\$ 8,430,459	\$ 40,839,508	(25,690,245)
General receipts:					
Property taxes					31,015,606
CAGIT					4,419,413
CEDIT					4,615,804
Intergovernmental revenue:					
Excise taxes					2,954,198
Gaming taxes					4,901,432
Financial institution taxes					125,343
Inheritance taxes					279,295
Other					4,219,531
Unrestricted investment earnings					4,486,427
Total general receipts					57,017,049
Change in net assets					31,326,804
Net assets - beginning					51,442,164
Net assets - ending					\$ 82,768,968
<u>Assets</u>					
Cash and investments					\$ 35,709,394
Restricted assets:					
Cash and investments					47,059,574
Total assets					\$ 82,768,968
<u>Net Assets</u>					
Restricted for:					
Debt service					\$ 6,790,127
Capital projects					3,574,086
Other purposes					37,135,223
Unrestricted					35,269,532
Total net assets					\$ 82,768,968

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

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

	General	Emergency Reserve	Cumulative Bridge	Major Cumulative Bridge	Major Moves Construction	Other Governmental Funds	Totals
Receipts:							
Taxes	\$ 24,656,090	\$ -	\$ 762,271	\$ 478,194	\$ -	\$ 14,154,268	\$ 40,050,823
Licenses and permits	336,093	-	-	-	-	219,948	556,041
Intergovernmental	4,697,795	-	110,457	46,460	40,000,000	12,694,084	57,548,796
Charges for services	3,523,932	-	-	-	-	3,153,072	6,677,004
Fines and forfeits	547,842	-	-	-	-	308,376	856,218
Other	5,418,109	-	310,199	164,072	8,500	1,239,999	7,140,879
Total receipts	39,179,861	-	1,182,927	688,726	40,008,500	31,769,747	112,829,761
Disbursements:							
General government	20,286,891	-	-	-	-	2,868,169	23,155,060
Public safety	13,610,876	-	-	-	-	3,386,727	16,997,603
Highways and streets	-	-	-	-	16,083,055	4,698,052	20,781,107
Health and welfare	1,054,584	-	-	-	-	7,523,575	8,578,159
Culture and recreation	377,076	-	-	-	-	42,295	419,371
Debt service:							
Principal	-	-	-	-	-	630,000	630,000
Interest	-	-	-	-	-	815,592	815,592
Capital outlay	-	-	578,949	77,367	-	9,567,367	10,223,683
Total disbursements	35,329,427	-	578,949	77,367	16,083,055	29,531,777	81,600,575
Excess (deficiency) of receipts over disbursements	3,850,434	-	603,978	611,359	23,925,445	2,237,970	31,229,186
Other financing sources (uses):							
Transfers in	258,890	2,000,000	-	-	-	3,684,720	5,943,610
Transfers out	(2,994,239)	(1,027,274)	-	-	-	(1,922,097)	(5,943,610)
Total other financing sources (uses)	(2,735,349)	972,726	-	-	-	1,762,623	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,115,085	972,726	603,978	611,359	23,925,445	4,000,593	31,229,186
Cash and investment fund balance - beginning	7,428,621	9,027,274	5,075,863	3,595,956	-	25,463,034	50,590,748
Cash and investment fund balance - ending	<u>\$ 8,543,706</u>	<u>\$ 10,000,000</u>	<u>\$ 5,679,841</u>	<u>\$ 4,207,315</u>	<u>\$ 23,925,445</u>	<u>\$ 29,463,627</u>	81,819,934
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.							
							949,034
Net assets of governmental activities							<u>\$ 82,768,968</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ 8,543,706	\$ 10,000,000	\$ -	\$ -	\$ -	\$ 16,216,654	\$ 34,760,360
Restricted assets:							
Cash and investments	-	-	5,679,841	4,207,315	23,925,445	13,246,973	47,059,574
Total cash and investment assets - December 31	<u>\$ 8,543,706</u>	<u>\$ 10,000,000</u>	<u>\$ 5,679,841</u>	<u>\$ 4,207,315</u>	<u>\$ 23,925,445</u>	<u>\$ 29,463,627</u>	<u>\$ 81,819,934</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,790,127	\$ 6,790,127
Capital projects	-	-	-	-	-	3,574,086	3,574,086
Other purposes	-	-	5,679,841	4,207,315	23,925,445	3,322,622	37,135,223
Unrestricted	8,543,706	10,000,000	-	-	-	15,776,792	34,320,498
Total cash and investment fund balance - December 31	<u>\$ 8,543,706</u>	<u>\$ 10,000,000</u>	<u>\$ 5,679,841</u>	<u>\$ 4,207,315</u>	<u>\$ 23,925,445</u>	<u>\$ 29,463,627</u>	<u>\$ 81,819,934</u>

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

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

	<u>Internal Service Funds</u>
Operating receipts:	
Employer contributions	\$ 5,439,294
Employee contributions	722,877
Miscellaneous receipts	<u>820,367</u>
Total operating receipts	<u>6,982,538</u>
Operating disbursements:	
Insurance disbursements	6,912,957
Miscellaneous disbursements	<u>2,595</u>
Total operating disbursements	<u>6,915,552</u>
Excess of operating receipts over operating disbursements	<u>66,986</u>
Nonoperating receipts:	
Interest and investment receipts	<u>30,632</u>
Excess of receipts over disbursements	97,618
Cash and investment fund balance - beginning	<u>851,416</u>
Cash and investment fund balance - ending	<u>\$ 949,034</u>
<u>Cash and Investment Assets - December 31</u>	
Cash and investments	<u>\$ 949,034</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Unrestricted	<u>\$ 949,034</u>

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

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

	<u>Pension Trust Funds</u>	<u>Private-Purpose Trust Funds</u>	<u>Agency Funds</u>
Additions:			
Contributions:			
Employer/employee	\$ 868,021	\$ -	\$ -
Repayment of loan	-	5,595	-
Other	<u>751,231</u>	<u>1,500</u>	<u>-</u>
Total contributions	<u>1,619,252</u>	<u>7,095</u>	<u>-</u>
Investment earnings:			
Interest	<u>691,112</u>	<u>1,577</u>	<u>-</u>
Agency fund additions	<u>-</u>	<u>-</u>	<u>220,270,063</u>
Total additions	<u>2,310,364</u>	<u>8,672</u>	<u>220,270,063</u>
Deductions:			
Benefits/scholarship	801,724	2,000	-
Agency fund deductions	<u>-</u>	<u>-</u>	<u>220,229,045</u>
Total deductions	<u>801,724</u>	<u>2,000</u>	<u>220,229,045</u>
Excess of total additions over total deductions	1,508,640	6,672	41,018
Cash and investment fund balance - beginning	<u>17,137,074</u>	<u>111,732</u>	<u>7,059,636</u>
Cash and investment fund balance - ending	<u>\$ 18,645,714</u>	<u>\$ 118,404</u>	<u>\$ 7,100,654</u>

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

Primary Government: LaPorte County
Component Unit: LaPorte County Solid Waste Management District

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

The LaPorte County Solid Waste Management District, a component unit, has been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County. The financial statements of the individual component unit may be obtained from the LaPorte County Solid Waste Management District at 2354 North U.S. Highway 35, LaPorte, IN 46350.

Joint Venture

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

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, 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.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The County reports the following major governmental funds:

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

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

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

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

The major moves construction fund is a capital projects fund. It accounts for the financial resources received from the State of Indiana from the sale of the Indiana Toll Road.

Additionally, the County reports the following fund types:

The internal service funds account for general liability related to health insurance, workers' compensation, and property insurance claims provided to other departments on a cost-reimbursement basis.

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

The private-purpose trust funds report a trust arrangement under which principal and income benefit the school corporations and individuals.

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

C. Measurement Focus and Basis of Accounting

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

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.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

2. Capital Assets

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

3. Long-Term Debt

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

4. Equity Classification

Government-Wide Statements

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

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- 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.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund Financial Statements

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

E. Receipts and Disbursements

1. Program Receipts

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

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds 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:

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.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

II. Stewardship, Compliance and Accountability

A. Budgetary Information

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

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

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

B. Cash and Investment Balance Deficits

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

Fund	2006
Adult Protective Services	\$ 16,101
Juvenile Accountability Report	4,867
Prosecutor Victim Advocate Grant	10,549
EMA Homeland Security Grant	117,251
Courthouse Homeland Security	78,766
Emergency Response Grant	2,204

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the underestimate of current requirements; these deficits are to be repaid from future receipts.

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. The Sheriff's Merit Board has not established an investment policy for the Sheriff's Retirement and Benefit Pension Plan. As of December 31, 2006, the County had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 492,641
U.S. agencies	2,032,556
Municipal notes and bonds	128,986
Corporate notes and bonds	2,557,659
Corporate stock	5,127,875
Mutual funds and certificates	6,618,563
Total	\$ 16,958,280

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.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

Investment Custodial Credit Risk

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

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments. At December 31, 2006, the Sheriff's Retirement and Benefit Pension Plans held investments in U.S. Treasuries, Securities, and Agencies, Municipal and Corporate Notes and Bonds, Corporate Stocks, and Mutual Funds and Certificates in the amount of \$16,958,280. Of these investments \$16,958,280 are held by the investment's counterparty, not in the name of the Sheriff's Pension Plan.

Interest Rate Risk

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

The Sheriff's Merit Board has not adopted a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ -	\$ 492,641	\$ -
U.S. agencies	543,457	512,532	976,567
Municipal notes and bonds	-	-	128,986
Corporate notes and bonds	781,578	596,551	1,179,530
Corporate stock	5,127,875	-	-
Mutual funds and certificates	-	-	6,618,563
Totals	<u>\$ 6,452,910</u>	<u>\$ 1,601,724</u>	<u>\$ 8,903,646</u>

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Credit Risk

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

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	County's Investments			
	Mutual Funds	Corporate Bonds	Corporate Stock	U.S. Agencies
AAA	\$ -	\$ 699,131	\$ 624,155	\$ 2,032,556
AA	-	995,662	422,543	-
A	-	286,046	1,088,390	-
BBB	-	-	602,924	-
BB	-	-	189,679	-
B	-	-	53,343	-
CCC	-	-	57,566	-
Unrated	6,618,563	576,820	2,089,275	-
Totals	<u>\$ 6,618,563</u>	<u>\$ 2,557,659</u>	<u>\$ 5,127,875</u>	<u>\$ 2,032,556</u>

Concentration of Credit Risk

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

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk. More than 5% of the Sheriff's Retirement and Benefit investments are in Federal Home Loan Banks and Merrill Lynch and Company. These investments represent 9.65% and 3.75%, respectively, of the total investments.

B. Interfund Transfers

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

Transfer From	Transfer To	2006
General Fund	Other governmental	\$ 994,239
General Fund	Emergency Reserve	2,000,000
Other governmental	General Fund	258,890
Emergency Reserve	Other governmental	1,027,274
Other governmental	Other governmental	1,663,207
Total		<u>\$ 5,943,610</u>

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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 fund. Prior period adjustments represent prior year disbursements not previously reported.

Fund	Balance as Reported December 31, 2005	Prior Period Adjustments	Balance as Restated January 1, 2006
Cumulative Bridge	\$ 5,990,631	\$ (914,768)	\$ 5,075,863
Major Cumulative Bridge	3,669,065	(73,109)	3,595,956
Other governmental	25,454,857	8,177	25,463,034

IV. Other Information

A. Risk Management

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

The risks of errors and omissions 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.

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

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

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

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees, and dependents (excluding postemployment benefits). The risk financing fund is accounted for in the Group Health Reserve Fund, an internal service fund, where assets are set aside

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

B. Subsequent Events

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 October 2, 2007, the Indiana Department of Local Government Finance have not approved the assessed valuations for LaPorte County to set tax rates for the billing of the property taxes. Officials are uncertain as to when the billing for the 2006 pay 2007 property taxes will be made.

Short-Term Loan

On September 6, 2007, the Council has given approval for a short-term loan of \$9,000,000 from the Emergency Reserve Fund to the General Fund to be repaid from property taxes received.

C. Conduit Debt Obligation

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

As of December 31, 2006, there was one Economic Development Revenue Bond series outstanding with an aggregate principal amount payable of \$2,400,000.

D. Postemployment Benefits

In addition to the pension benefits described below, the County provides postemployment health insurance benefits, as authorized by Indiana Code 5-10-8, to all employees who retire from the County on or after attaining age 55 with at least 20 years of service and having been enrolled in the County's health insurance program for 5 years. Currently, 12 retirees meet these eligibility requirements. The County and retirees provide 67% and 33%, respectively, of these postemployment benefits. Disbursements for those postemployment benefits are recognized on a pay-as-you-go basis. During the year ended December 31, 2006, disbursements of \$72,143 were recognized for postemployment benefits.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

E. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for the Indigent Program, Medical Assistance to Wards and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

F. Pension Plans

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

1. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

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

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

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

3. County Police Benefit Plan

Plan Description

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

Funding Policy and Annual Pension Cost

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

Actuarial Information for the Above Plans

	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Annual required contribution	\$ 1,174,904	\$ 763,373	\$ 51,099
Interest on net pension obligation	(44,536)	(8,715)	-
Adjustment to annual required contribution	<u>50,752</u>	<u>15,982</u>	<u>-</u>
Annual pension cost	1,181,120	770,640	51,099
Contributions made	<u>1,071,169</u>	<u>797,531</u>	<u>51,099</u>
Increase (decrease) in net pension obligation	109,951	(26,891)	-
Net pension obligation, beginning of year	<u>(614,288)</u>	<u>(124,499)</u>	<u>-</u>
Net pension obligation, end of year	<u>\$ (504,337)</u>	<u>\$ (151,390)</u>	<u>\$ -</u>

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	5.50%	32%	2%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-06	01-01-07	01-01-07
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	75% of expected actuarial value plus 25% of market value	4 year smoothed market	4 year smoothed market

Actuarial Assumptions

Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-04	\$ 764,169	112%	\$ (547,345)
	06-30-05	900,688	107%	(614,288)
	06-30-06	1,181,120	119%	(504,337)
County Police Retirement Plan	12-31-04	593,933	93%	(114,676)
	12-31-05	732,860	102%	(124,499)
	12-31-06	770,640	104%	(151,390)
County Police Benefit Plan	12-31-04	50,712	100%	-
	12-31-05	55,617	100%	-
	12-31-06	51,099	100%	-

LAPORTE COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-04	\$ 13,292,471	\$ 14,673,085	\$ (1,380,614)	91%	\$ 16,821,804	(8%)
07-01-05	14,057,114	17,447,377	(3,390,263)	81%	18,310,893	(19%)
07-01-06	15,862,536	18,745,718	(2,883,182)	85%	19,154,193	(15%)
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)
01-01-02*	\$ 14,179,856	\$ 14,179,856	\$ -	100%	\$ 2,125,518	0%
01-01-03*	13,844,668	13,844,668	-	100%	227,586	0%
01-01-04*	14,092,504	15,012,385	(919,881)	94%	2,251,693	(41%)
01-01-05*	14,358,480	15,305,281	(946,801)	94%	2,321,984	(41%)
01-01-06*	15,594,181	16,207,048	(612,867)	96%	2,393,680	(26%)
01-01-07*	16,965,893	17,531,186	(565,293)	97%	2,478,484	(23%)

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

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

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

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Funds
Receipts:				
Taxes	\$ 7,395,712	\$ 1,281,056	\$ 5,477,500	\$ 14,154,268
Licenses and permits	219,948	-	-	219,948
Intergovernmental	10,133,158	127,258	2,433,668	12,694,084
Charges for services	3,153,072	-	-	3,153,072
Fines and forfeitures	308,376	-	-	308,376
Other	637,634	-	602,365	1,239,999
	<u>21,847,900</u>	<u>1,408,314</u>	<u>8,513,533</u>	<u>31,769,747</u>
Total receipts				
Disbursements:				
General government	2,868,169	-	-	2,868,169
Public safety	3,386,727	-	-	3,386,727
Highways and streets	4,698,052	-	-	4,698,052
Health and welfare	7,523,575	-	-	7,523,575
Culture and recreation	42,295	-	-	42,295
Debt service:				
Principal	-	630,000	-	630,000
Interest	-	815,592	-	815,592
Capital outlay	-	-	9,567,367	9,567,367
	<u>18,518,818</u>	<u>1,445,592</u>	<u>9,567,367</u>	<u>29,531,777</u>
Total disbursements				
Excess (deficiency) of receipts over disbursements	<u>3,329,082</u>	<u>(37,278)</u>	<u>(1,053,834)</u>	<u>2,237,970</u>
Other financing sources (uses):				
Transfers in	789,827	1,115,804	1,779,089	3,684,720
Transfers out	(806,293)	-	(1,115,804)	(1,922,097)
	<u>(16,466)</u>	<u>1,115,804</u>	<u>663,285</u>	<u>1,762,623</u>
Total other financing sources (uses)				
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,312,616	1,078,526	(390,549)	4,000,593
Cash and investment fund balance - beginning	<u>11,213,999</u>	<u>5,711,601</u>	<u>8,537,434</u>	<u>25,463,034</u>
Cash and investment fund balance - ending	<u>\$ 14,526,615</u>	<u>\$ 6,790,127</u>	<u>\$ 8,146,885</u>	<u>\$ 29,463,627</u>
<u>Cash and Investment Assets - December 31</u>				
Cash and investments	\$ 11,643,855	\$ -	\$ 4,572,799	\$ 16,216,654
Restricted assets:				
Cash and investments	<u>2,882,760</u>	<u>6,790,127</u>	<u>3,574,086</u>	<u>13,246,973</u>
Total cash and investment assets - December 31	<u>\$ 14,526,615</u>	<u>\$ 6,790,127</u>	<u>\$ 8,146,885</u>	<u>\$ 29,463,627</u>
<u>Cash and Investment Fund Balance - December 31</u>				
Restricted for:				
Debt service	\$ -	\$ 6,790,127	\$ -	\$ 6,790,127
Capital projects	-	-	3,574,086	3,574,086
Other purposes	3,322,622	-	-	3,322,622
Unrestricted	<u>11,203,993</u>	<u>-</u>	<u>4,572,799</u>	<u>15,776,792</u>
Total cash and investment fund balance - December 31	<u>\$ 14,526,615</u>	<u>\$ 6,790,127</u>	<u>\$ 8,146,885</u>	<u>\$ 29,463,627</u>

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

	County Highway	Recycled Road	Local Road and Street	Regional Planner	County Health	Welfare Family and Children	Alcohol and Drug Service Fee
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 46,672	\$ 807,372	\$ 5,957,833	\$ -
Licenses and permits	21,585	-	-	-	182,809	-	-
Intergovernmental	4,446,187	-	804,653	4,695	80,299	2,328,702	-
Charges for services	-	-	-	-	105,629	-	108,085
Fines and Forfeitures	-	-	-	-	-	-	-
Other	79,483	-	23,856	-	3,508	36,512	-
Total receipts	4,547,255	-	828,509	51,367	1,179,617	8,323,047	108,085
Disbursements:							
General government	-	-	-	38,537	-	-	-
Public safety	-	-	-	-	-	-	104,312
Highways and streets	3,849,701	-	848,351	-	-	-	-
Health and welfare	-	-	-	-	1,246,871	6,009,635	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	3,849,701	-	848,351	38,537	1,246,871	6,009,635	104,312
Excess (deficiency) of receipts over disbursements	697,554	-	(19,842)	12,830	(67,254)	2,313,412	3,773
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(1,731)	-	-
Total other financing sources (uses)	-	-	-	-	(1,731)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	697,554	-	(19,842)	12,830	(68,985)	2,313,412	3,773
Cash and investment fund balance - beginning	695,989	23	357,576	229,563	658,538	179,912	11,672
Cash and investment fund balance - ending	<u>\$ 1,393,543</u>	<u>\$ 23</u>	<u>\$ 337,734</u>	<u>\$ 242,393</u>	<u>\$ 589,553</u>	<u>\$ 2,493,324</u>	<u>\$ 15,445</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ 242,393	\$ 589,553	\$ 2,493,324	\$ 15,445
Restricted assets:							
Cash and investments	1,393,543	23	337,734	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 1,393,543</u>	<u>\$ 23</u>	<u>\$ 337,734</u>	<u>\$ 242,393</u>	<u>\$ 589,553</u>	<u>\$ 2,493,324</u>	<u>\$ 15,445</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Other purposes	\$ 1,393,543	\$ 23	\$ 337,734	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	-	-	242,393	589,553	2,493,324	15,445
Total cash and investment fund balance - December 31	<u>\$ 1,393,543</u>	<u>\$ 23</u>	<u>\$ 337,734</u>	<u>\$ 242,393</u>	<u>\$ 589,553</u>	<u>\$ 2,493,324</u>	<u>\$ 15,445</u>

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

	Ruth Rohrabaugh Memorial Fund	Contractor Licensure Fees	2006 Reassessment	Sale of County Owned Property	Sheriff Accident Report	Win Tax Fund/ Riverboat	Jail Drug Treatment Program
Receipts:							
Taxes	\$ -	\$ -	\$ 421,042	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	41,792	-	-	659,554	-
Charges for services	-	88,700	-	-	6,330	-	-
Fines and Forfeitures	-	-	-	-	-	-	10,645
Other	32,653	-	322,834	500	-	29,664	-
Total receipts	32,653	88,700	785,668	500	6,330	689,218	10,645
Disbursements:							
General government	-	32,187	523,012	-	-	400,735	-
Public safety	-	-	-	-	7,978	-	7,040
Highways and streets	-	-	-	-	-	-	-
Health and welfare	79,981	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	79,981	32,187	523,012	-	7,978	400,735	7,040
Excess (deficiency) of receipts over disbursements	(47,328)	56,513	262,656	500	(1,648)	288,483	3,605
Other financing sources (uses):							
Transfers in	-	541	-	-	-	80,935	-
Transfers out	-	(2,802)	-	-	-	(8,500)	-
Total other financing sources (uses)	-	(2,261)	-	-	-	72,435	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(47,328)	54,252	262,656	500	(1,648)	360,918	3,605
Cash and investment fund balance - beginning	126,318	220,253	2,602,399	51,880	2,575	480,985	31,473
Cash and investment fund balance - ending	\$ 78,990	\$ 274,505	\$ 2,865,055	\$ 52,380	\$ 927	\$ 841,903	\$ 35,078
Cash and Investment Assets - December 31							
Cash and investments	\$ 78,990	\$ 274,505	\$ 2,865,055	\$ 52,380	\$ 927	\$ 841,903	\$ 35,078
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	\$ 78,990	\$ 274,505	\$ 2,865,055	\$ 52,380	\$ 927	\$ 841,903	\$ 35,078
Cash and Investment Fund Balance - December 31							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	78,990	274,505	2,865,055	52,380	927	841,903	35,078
Total cash and investment fund balance - December 31	\$ 78,990	\$ 274,505	\$ 2,865,055	\$ 52,380	\$ 927	\$ 841,903	\$ 35,078

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

	Park Special Nonoperating	Pioneer Cemetery	Omitted Personal Property Audits	Big City Seat Belt Enforcement	Children Psychiatric Resident	Emergency Gas Award	Firearms Training
Receipts:							
Taxes	\$ -	\$ 33,367	\$ -	\$ -	\$ 129,426	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	15,554
Intergovernmental	-	3,286	-	20,326	13,149	-	-
Charges for services	26,725	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Other	2,895	-	31,849	-	-	-	-
Total receipts	29,620	36,653	31,849	20,326	142,575	-	15,554
Disbursements:							
General government	-	30,757	31,849	-	-	-	-
Public safety	-	-	-	19,590	220,922	-	4,702
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	34,459	-	-	-	-	-	-
Total disbursements	34,459	30,757	31,849	19,590	220,922	-	4,702
Excess (deficiency) of receipts over disbursements	(4,839)	5,896	-	736	(78,347)	-	10,852
Other financing sources (uses):							
Transfers in	201	-	-	-	190,011	-	-
Transfers out	-	-	-	-	(190,011)	-	(2,944)
Total other financing sources (uses)	201	-	-	-	-	-	(2,944)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,638)	5,896	-	736	(78,347)	-	7,908
Cash and investment fund balance - beginning	22,762	9,861	-	1,537	234,190	6,500	4,298
Cash and investment fund balance - ending	\$ 18,124	\$ 15,757	\$ -	\$ 2,273	\$ 155,843	\$ 6,500	\$ 12,206
Cash and Investment Assets - December 31							
Cash and investments	\$ 18,124	\$ 15,757	\$ -	\$ -	\$ 155,843	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	-	2,273	-	6,500	12,206
Total cash and investment assets - December 31	\$ 18,124	\$ 15,757	\$ -	\$ 2,273	\$ 155,843	\$ 6,500	\$ 12,206
Cash and Investment Fund Balance - December 31							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	2,273	\$ -	6,500	\$ -
Unrestricted	18,124	15,757	-	-	155,843	-	12,206
Total cash and investment fund balance - December 31	\$ 18,124	\$ 15,757	\$ -	\$ 2,273	\$ 155,843	\$ 6,500	\$ 12,206

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

	Surveyor's Corner Perpetuation	Juvenile Accountability Report	Child Project Iris Recognition	HAVA Section 102	HAVA Title III	Cable Channel Fund	County Option Dog Tax
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	13,525	24,681	-	-	-	-
Charges for services	24,930	-	-	-	-	18,815	262
Fines and Forfeitures	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	24,930	13,525	24,681	-	-	18,815	262
Disbursements:							
General government	12,089	-	24,681	236,208	405,792	18,815	-
Public safety	-	18,393	-	-	-	-	43
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	12,089	18,393	24,681	236,208	405,792	18,815	43
Excess (deficiency) of receipts over disbursements	12,841	(4,868)	-	(236,208)	(405,792)	-	219
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	12,841	(4,868)	-	(236,208)	(405,792)	-	219
Cash and investment fund balance - beginning	49,227	1	-	236,208	405,792	-	-
Cash and investment fund balance - ending	\$ 62,068	\$ (4,867)	\$ -	\$ -	\$ -	\$ -	\$ 219
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ (4,867)	\$ -	\$ -	\$ -	\$ -	\$ 219
Restricted assets:							
Cash and investments	62,068	-	-	-	-	-	-
Total cash and investment assets - December 31	\$ 62,068	\$ (4,867)	\$ -	\$ -	\$ -	\$ -	\$ 219
Cash and Investment Fund Balance - December 31							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	62,068	(4,867)	-	-	-	-	219
Total cash and investment fund balance - December 31	\$ 62,068	\$ (4,867)	\$ -	\$ -	\$ -	\$ -	\$ 219

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

	Identification Security Protection	Family Court	Bioterrorism Grant	Child Restraint Violations Fines	Harmony House Visit Center	Tobacco Master Fund	Local Law Enforcement Block Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	44,300	67,636	-	7,109	43,722	-
Charges for services	-	-	-	-	-	-	-
Fines and Forfeitures	38,864	-	-	4,425	-	-	-
Other	-	-	-	7,393	-	-	-
Total receipts	38,864	44,300	67,636	11,818	7,109	43,722	-
Disbursements:							
General government	-	18,760	-	-	-	-	-
Public safety	-	-	54,605	11,193	7,100	-	6,013
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	31,065	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	18,760	54,605	11,193	7,100	31,065	6,013
Excess (deficiency) of receipts over disbursements	38,864	25,540	13,031	625	9	12,657	(6,013)
Other financing sources (uses):							
Transfers in	2,944	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	2,944	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	41,808	25,540	13,031	625	9	12,657	(6,013)
Cash and investment fund balance - beginning	-	15,638	20,599	-	-	43,809	6,014
Cash and investment fund balance - ending	\$ 41,808	\$ 41,178	\$ 33,630	\$ 625	\$ 9	\$ 56,466	\$ 1
Cash and Investment Assets - December 31							
Cash and investments	\$ 41,808	\$ 41,178	\$ -	\$ 625	\$ -	\$ 56,466	\$ -
Restricted assets:							
Cash and investments	-	-	33,630	-	9	-	1
Total cash and investment assets - December 31	\$ 41,808	\$ 41,178	\$ 33,630	\$ 625	\$ 9	\$ 56,466	\$ 1
Cash and Investment Fund Balance - December 31							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ 9	\$ -	\$ 1
Unrestricted	41,808	41,178	33,630	625	-	56,466	-
Total cash and investment fund balance - December 31	\$ 41,808	\$ 41,178	\$ 33,630	\$ 625	\$ 9	\$ 56,466	\$ 1

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

	Fatality Crash Reduction	Supplemental Public Defender	Jail Literacy and Mentoring	General Adult Probation Service	Extradition Fund	Supplemental Circuit Court	Circuit Court Juvenile Probation User Fees
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	43,748	-	5,000	-	-	-	-
Charges for services	-	-	-	-	-	22,875	11,271
Fines and Forfeitures	-	13,689	-	-	6,841	-	-
Other	-	-	-	-	-	-	-
Total receipts	43,748	13,689	5,000	-	6,841	22,875	11,271
Disbursements:							
General government	-	-	4,500	-	-	-	-
Public safety	43,748	-	-	-	8,592	1,037	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	43,748	-	4,500	-	8,592	1,037	-
Excess (deficiency) of receipts over disbursements	-	13,689	500	-	(1,751)	21,838	11,271
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(23,808)	(23,000)
Total other financing sources (uses)	-	-	-	-	-	(23,808)	(23,000)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	13,689	500	-	(1,751)	(1,970)	(11,729)
Cash and investment fund balance - beginning	-	108,054	-	607	5,484	6,811	22,483
Cash and investment fund balance - ending	\$ -	\$ 121,743	\$ 500	\$ 607	\$ 3,733	\$ 4,841	\$ 10,754
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ 121,743	\$ 500	\$ 607	\$ 3,733	\$ 4,841	\$ 10,754
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	\$ -	\$ 121,743	\$ 500	\$ 607	\$ 3,733	\$ 4,841	\$ 10,754
Cash and Investment Fund Balance - December 31							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	121,743	500	607	3,733	4,841	10,754
Total cash and investment fund balance - December 31	\$ -	\$ 121,743	\$ 500	\$ 607	\$ 3,733	\$ 4,841	\$ 10,754

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

	GPS Probation Tracking	Recorder's Record Perpetuation	Local Law Enforcement Continuing Education	Sheriff Continuing Education	User Fee Fund	Sheriff In Car Video Grant	County Drug Free Community
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	21,476	-	-	-	-	-	-
Charges for services	-	141,725	28,878	12,077	255,365	-	-
Fines and Forfeitures	-	-	-	-	-	-	133,924
Other	-	-	-	-	-	-	4,600
Total receipts	<u>21,476</u>	<u>141,725</u>	<u>28,878</u>	<u>12,077</u>	<u>255,365</u>	<u>-</u>	<u>138,524</u>
Disbursements:							
General government	-	154,961	-	-	-	-	-
Public safety	19,298	-	23,014	34,881	-	-	140,350
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	<u>19,298</u>	<u>154,961</u>	<u>23,014</u>	<u>34,881</u>	<u>-</u>	<u>-</u>	<u>140,350</u>
Excess (deficiency) of receipts over disbursements	<u>2,178</u>	<u>(13,236)</u>	<u>5,864</u>	<u>(22,804)</u>	<u>255,365</u>	<u>-</u>	<u>(1,826)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(474,699)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(474,699)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>2,178</u>	<u>(13,236)</u>	<u>5,864</u>	<u>(22,804)</u>	<u>(219,334)</u>	<u>-</u>	<u>(1,826)</u>
Cash and investment fund balance - beginning	<u>(1,549)</u>	<u>195,518</u>	<u>175,039</u>	<u>33,029</u>	<u>767,100</u>	<u>4</u>	<u>45,627</u>
Cash and investment fund balance - ending	<u>\$ 629</u>	<u>\$ 182,282</u>	<u>\$ 180,903</u>	<u>\$ 10,225</u>	<u>\$ 547,766</u>	<u>\$ 4</u>	<u>\$ 43,801</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 629	\$ 182,282	\$ -	\$ -	\$ 547,766	\$ -	\$ 43,801
Restricted assets:							
Cash and investments	-	-	180,903	10,225	-	4	-
Total cash and investment assets - December 31	<u>\$ 629</u>	<u>\$ 182,282</u>	<u>\$ 180,903</u>	<u>\$ 10,225</u>	<u>\$ 547,766</u>	<u>\$ 4</u>	<u>\$ 43,801</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ 180,903	\$ 10,225	\$ 547,766	\$ 4	\$ -
Unrestricted	629	182,282	-	-	-	-	43,801
Total cash and investment fund balance - December 31	<u>\$ 629</u>	<u>\$ 182,282</u>	<u>\$ 180,903</u>	<u>\$ 10,225</u>	<u>\$ 547,766</u>	<u>\$ 4</u>	<u>\$ 43,801</u>

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

	Superior Court 3 Adult Probation Supplemental	Superior Court 4 Adult Probation Supplemental	Superior Court 1 Adult Probation Supplemental	Circuit Court Adult Probation Supplemental	Juvenile Service Center Food Program	Superior Court 2 Adult Probation Supplemental	Clerk's Record Perpetuation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	49,398	-	-
Charges for services	81,250	88,573	28,150	71,735	-	-	34,292
Fines and Forfeitures	-	-	-	-	-	-	-
Other	5,159	3,432	-	6,722	-	-	-
Total receipts	86,409	92,005	28,150	78,457	49,398	-	34,292
Disbursements:							
General government	-	-	-	-	-	-	2,724
Public safety	84,227	75,599	11,556	31,496	55,983	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	84,227	75,599	11,556	31,496	55,983	-	2,724
Excess (deficiency) of receipts over disbursements	2,182	16,406	16,594	46,961	(6,585)	-	31,568
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(9,926)	(9,343)	-	-	-
Total other financing sources (uses)	-	-	(9,926)	(9,343)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,182	16,406	6,668	37,618	(6,585)	-	31,568
Cash and investment fund balance - beginning	83,087	135,233	50,607	48,686	168,457	15	68,964
Cash and investment fund balance - ending	<u>\$ 85,269</u>	<u>\$ 151,639</u>	<u>\$ 57,275</u>	<u>\$ 86,304</u>	<u>\$ 161,872</u>	<u>\$ 15</u>	<u>\$ 100,532</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 161,872	\$ -	\$ 100,532
Restricted assets:							
Cash and investments	85,269	151,639	57,275	86,304	-	15	-
Total cash and investment assets - December 31	<u>\$ 85,269</u>	<u>\$ 151,639</u>	<u>\$ 57,275</u>	<u>\$ 86,304</u>	<u>\$ 161,872</u>	<u>\$ 15</u>	<u>\$ 100,532</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Other purposes	\$ 85,269	\$ 151,639	\$ 57,275	\$ 86,304	\$ -	\$ 15	\$ -
Unrestricted	-	-	-	-	161,872	-	100,532
Total cash and investment fund balance - December 31	<u>\$ 85,269</u>	<u>\$ 151,639</u>	<u>\$ 57,275</u>	<u>\$ 86,304</u>	<u>\$ 161,872</u>	<u>\$ 15</u>	<u>\$ 100,532</u>

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

	Prosecutor Pretrial Diversion and Deferral	Prosecutor Equitable Sharing	Superior Court 4 Probation Road Crew Fund	LP Animal Control Citation Fee	Unsafe Building	Child Advocacy	Juvenile Service Center United Way Tobacco Ed.
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	16,920	1,150	40	175	-
Other	-	-	-	-	-	-	-
Total receipts	-	-	16,920	1,150	40	175	-
Disbursements:							
General government	206,201	-	-	-	-	4,360	-
Public safety	-	-	9,440	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	206,201	-	9,440	-	-	4,360	-
Excess (deficiency) of receipts over disbursements	(206,201)	-	7,480	1,150	40	(4,185)	-
Other financing sources (uses):							
Transfers in	474,699	-	-	-	-	-	-
Transfers out	(1,564)	(15,822)	-	-	-	-	-
Total other financing sources (uses)	473,135	(15,822)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	266,934	(15,822)	7,480	1,150	40	(4,185)	-
Cash and investment fund balance - beginning	89,165	15,822	-	-	14,872	4,874	101
Cash and investment fund balance - ending	\$ 356,099	\$ -	\$ 7,480	\$ 1,150	\$ 14,912	\$ 689	\$ 101
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 356,099	\$ -	\$ 7,480	\$ 1,150	\$ 14,912	\$ 689	\$ 101
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	\$ 356,099	\$ -	\$ 7,480	\$ 1,150	\$ 14,912	\$ 689	\$ 101
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	356,099	-	7,480	1,150	14,912	689	101
Total cash and investment fund balance - December 31	\$ 356,099	\$ -	\$ 7,480	\$ 1,150	\$ 14,912	\$ 689	\$ 101

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

	Superior Court 3 Administrative Fees	Circuit Court Juvenile Administrative Fees	Circuit Court Adult Administrative Fees	Superior Court 1 and 2 Administrative Fees	Superior Court 4 Administrative Fees	Beach Act Grant	Juvenile Accountability Grant Match
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	47,387	5,000
Charges for services	-	-	-	-	-	-	-
Fines and Forfeitures	24,755	6,166	13,945	10,006	26,831	-	-
Other	-	-	-	-	-	-	-
Total receipts	<u>24,755</u>	<u>6,166</u>	<u>13,945</u>	<u>10,006</u>	<u>26,831</u>	<u>47,387</u>	<u>5,000</u>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	12,387	2,892
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,387</u>	<u>2,892</u>
Excess (deficiency) of receipts over disbursements	<u>24,755</u>	<u>6,166</u>	<u>13,945</u>	<u>10,006</u>	<u>26,831</u>	<u>35,000</u>	<u>2,108</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	2,222
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,222</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>24,755</u>	<u>6,166</u>	<u>13,945</u>	<u>10,006</u>	<u>26,831</u>	<u>35,000</u>	<u>4,330</u>
Cash and investment fund balance - beginning	<u>41,411</u>	<u>18,283</u>	<u>17,752</u>	<u>4,441</u>	<u>45,144</u>	<u>(15,487)</u>	<u>11,270</u>
Cash and investment fund balance - ending	<u>\$ 66,166</u>	<u>\$ 24,449</u>	<u>\$ 31,697</u>	<u>\$ 14,447</u>	<u>\$ 71,975</u>	<u>\$ 19,513</u>	<u>\$ 15,600</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 66,166	\$ 24,449	\$ 31,697	\$ 14,447	\$ 71,975	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	19,513	15,600
Total cash and investment assets - December 31	<u>\$ 66,166</u>	<u>\$ 24,449</u>	<u>\$ 31,697</u>	<u>\$ 14,447</u>	<u>\$ 71,975</u>	<u>\$ 19,513</u>	<u>\$ 15,600</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,513	\$ 15,600
Unrestricted	<u>66,166</u>	<u>24,449</u>	<u>31,697</u>	<u>14,447</u>	<u>71,975</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 66,166</u>	<u>\$ 24,449</u>	<u>\$ 31,697</u>	<u>\$ 14,447</u>	<u>\$ 71,975</u>	<u>\$ 19,513</u>	<u>\$ 15,600</u>

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

	Juvenile Service Center Residents Ed.	State and Community Highway Safety Grant	Bulletproof Vest Program	Asset Forfeitures	CASA Victim Assist Grant	Family Reunification Grant	Neutral Zone Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	19,666	55,375	-	-	25,722	-	-
Charges for services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	19,666	55,375	-	-	25,722	-	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	43,621	57,016	-	-	25,722	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	43,621	57,016	-	-	25,722	-	-
Excess (deficiency) of receipts over disbursements	(23,955)	(1,641)	-	-	-	-	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(23,955)	(1,641)	-	-	-	-	-
Cash and investment fund balance - beginning	26,303	12,488	86	5,446	7,199	59,863	8,126
Cash and investment fund balance - ending	<u>\$ 2,348</u>	<u>\$ 10,847</u>	<u>\$ 86</u>	<u>\$ 5,446</u>	<u>\$ 7,199</u>	<u>\$ 59,863</u>	<u>\$ 8,126</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ 2,348	\$ -	\$ -	\$ 5,446	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	10,847	86	-	7,199	59,863	8,126
Total cash and investment assets - December 31	<u>\$ 2,348</u>	<u>\$ 10,847</u>	<u>\$ 86</u>	<u>\$ 5,446</u>	<u>\$ 7,199</u>	<u>\$ 59,863</u>	<u>\$ 8,126</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Other purposes	\$ -	\$ 10,847	\$ 86	\$ -	\$ 7,199	\$ 59,863	\$ 8,126
Unrestricted	2,348	-	-	5,446	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 2,348</u>	<u>\$ 10,847</u>	<u>\$ 86</u>	<u>\$ 5,446</u>	<u>\$ 7,199</u>	<u>\$ 59,863</u>	<u>\$ 8,126</u>

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

	Metro Operations Grant	Community Corrections Substance Abuse Grant	Alcohol Prevention Grant	Adult Protective Services	Stepping Stone Victim Advocate Program	Jury Fee	County Home Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	34,136	4,988	-	100,701	60,957	-	-
Charges for services	-	-	-	-	-	23,392	-
Fines and Forfeitures	-	-	-	-	-	-	-
Other	-	-	-	-	-	27,301	-
Total receipts	<u>34,136</u>	<u>4,988</u>	<u>-</u>	<u>100,701</u>	<u>60,957</u>	<u>50,693</u>	<u>-</u>
Disbursements:							
General government	-	-	-	122,812	63,054	50,693	-
Public safety	29,091	4,968	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	<u>29,091</u>	<u>4,968</u>	<u>-</u>	<u>122,812</u>	<u>63,054</u>	<u>50,693</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,045</u>	<u>20</u>	<u>-</u>	<u>(22,111)</u>	<u>(2,097)</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>5,045</u>	<u>20</u>	<u>-</u>	<u>(22,111)</u>	<u>(2,097)</u>	<u>-</u>	<u>-</u>
Cash and investment fund balance - beginning	<u>(5,045)</u>	<u>2</u>	<u>6</u>	<u>6,010</u>	<u>2,097</u>	<u>-</u>	<u>2,534</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 22</u>	<u>\$ 6</u>	<u>\$ (16,101)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,534</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ (16,101)	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	22	6	-	-	-	2,534
Total cash and investment assets - December 31	<u>\$ -</u>	<u>\$ 22</u>	<u>\$ 6</u>	<u>\$ (16,101)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,534</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ -	\$ 22	\$ 6	\$ -	\$ -	\$ -	\$ 2,534
Unrestricted	-	-	-	(16,101)	-	-	-
Total cash and investment fund balance - December 31	<u>\$ -</u>	<u>\$ 22</u>	<u>\$ 6</u>	<u>\$ (16,101)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,534</u>

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

	Civil Defense Donation	Emergency Response Grant	Planning Contract Grant	County Health Environmental	Local Health Maintenance	Co-op Ext. and 4 H Build Indiana	Communicable Disease
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	71,540	-	-
Charges for services	-	-	-	-	-	-	59,494
Fines and Forfeitures	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	-	-	-	-	71,540	-	59,494
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	52,464	-	84,493
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	52,464	-	84,493
Excess (deficiency) of receipts over disbursements	-	-	-	-	19,076	-	(24,999)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	1,731
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	1,731
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	19,076	-	(23,268)
Cash and investment fund balance - beginning	60	(2,204)	10,718	59,874	87,096	75,000	44,230
Cash and investment fund balance - ending	<u>\$ 60</u>	<u>\$ (2,204)</u>	<u>\$ 10,718</u>	<u>\$ 59,874</u>	<u>\$ 106,172</u>	<u>\$ 75,000</u>	<u>\$ 20,962</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ 60	\$ (2,204)	\$ -	\$ 59,874	\$ 106,172	\$ 75,000	\$ 20,962
Restricted assets:							
Cash and investments	-	-	10,718	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 60</u>	<u>\$ (2,204)</u>	<u>\$ 10,718</u>	<u>\$ 59,874</u>	<u>\$ 106,172</u>	<u>\$ 75,000</u>	<u>\$ 20,962</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Other purposes	\$ -	\$ -	\$ 10,718	\$ -	\$ -	\$ -	\$ -
Unrestricted	60	(2,204)	-	59,874	106,172	75,000	20,962
Total cash and investment fund balance - December 31	<u>\$ 60</u>	<u>\$ (2,204)</u>	<u>\$ 10,718</u>	<u>\$ 59,874</u>	<u>\$ 106,172</u>	<u>\$ 75,000</u>	<u>\$ 20,962</u>

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

	Recycled Road	Substance Abuse Relapse Prevention	Animal Shelter Donations	Dorothy S. Crowley Juvenile Service Center	Kankakee Valley Operation Roundup Grant	Juvenile Service Center State Grants	Fire and Building Services Training Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	5,000	-	-	-	32,848	-
Charges for services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Other	-	-	10,305	1,335	-	-	-
Total receipts	-	5,000	10,305	1,335	-	32,848	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	747	-	400	-	32,164	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	11,298	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	747	11,298	400	-	32,164	-
Excess (deficiency) of receipts over disbursements	-	4,253	(993)	935	-	684	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	4,253	(993)	935	-	684	-
Cash and investment fund balance - beginning	405	10,380	13,933	2,962	4	50,609	144
Cash and investment fund balance - ending	<u>\$ 405</u>	<u>\$ 14,633</u>	<u>\$ 12,940</u>	<u>\$ 3,897</u>	<u>\$ 4</u>	<u>\$ 51,293</u>	<u>\$ 144</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ 405	\$ 14,633	\$ 12,940	\$ 3,897	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	4	51,293	144
Total cash and investment assets - December 31	<u>\$ 405</u>	<u>\$ 14,633</u>	<u>\$ 12,940</u>	<u>\$ 3,897</u>	<u>\$ 4</u>	<u>\$ 51,293</u>	<u>\$ 144</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 51,293	\$ 144
Unrestricted	405	14,633	12,940	3,897	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 405</u>	<u>\$ 14,633</u>	<u>\$ 12,940</u>	<u>\$ 3,897</u>	<u>\$ 4</u>	<u>\$ 51,293</u>	<u>\$ 144</u>

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

	Hazardous Material Team Donations	Sheriff's Equipment Grant	Captain Planet Foundation Grant	Economic Development Commission	Juvenile Services Treatment Account	DUI Enforcement Alco-Sensors Inc.	FY 2000 Local Law Enforcement Block Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	2,000	-	-	-	4,760	-
Charges for services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Other	226	-	-	-	-	-	-
Total receipts	226	2,000	-	-	-	4,760	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	5,029	2,000	649	-	-	4,774	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	5,029	2,000	649	-	-	4,774	-
Excess (deficiency) of receipts over disbursements	(4,803)	-	(649)	-	-	(14)	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,803)	-	(649)	-	-	(14)	-
Cash and investment fund balance - beginning	11,339	-	649	12,907	34,658	-	104
Cash and investment fund balance - ending	<u>\$ 6,536</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,907</u>	<u>\$ 34,658</u>	<u>\$ (14)</u>	<u>\$ 104</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 6,536	\$ -	\$ -	\$ 12,907	\$ 34,658	\$ (14)	\$ 104
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 6,536</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,907</u>	<u>\$ 34,658</u>	<u>\$ (14)</u>	<u>\$ 104</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	6,536	-	-	12,907	34,658	(14)	104
Total cash and investment fund balance - December 31	<u>\$ 6,536</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,907</u>	<u>\$ 34,658</u>	<u>\$ (14)</u>	<u>\$ 104</u>

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

	LaPorte Soil and Water Conservancy District	Account Audit and Court Watch	Metro Operations Grant - Sheriff	Tuberculosis Outreach Project	Metro Operations Sheriff Equitable	Prosecutor Victim Advocate Grant	Juvenile Service Center Electronic Monitor and Home Detention
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	19,347	81,838	-	-	93,637	-
Charges for services	-	-	-	-	-	-	4,775
Fines and Forfeitures	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	-	19,347	81,838	-	-	93,637	4,775
Disbursements:							
General government	250	-	-	-	-	90,570	-
Public safety	-	19,347	76,399	-	6,058	-	455
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	250	19,347	76,399	-	6,058	90,570	455
Excess (deficiency) of receipts over disbursements	(250)	-	5,439	-	(6,058)	3,067	4,320
Other financing sources (uses):							
Transfers in	-	-	-	-	15,822	1,564	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	15,822	1,564	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(250)	-	5,439	-	9,764	4,631	4,320
Cash and investment fund balance - beginning	250	-	-	72	-	(15,180)	18,768
Cash and investment fund balance - ending	\$ -	\$ -	\$ 5,439	\$ 72	\$ 9,764	\$ (10,549)	\$ 23,088
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ 72	\$ 9,764	\$ (10,549)	\$ 23,088
Restricted assets:							
Cash and investments	-	-	5,439	-	-	-	-
Total cash and investment assets - December 31	\$ -	\$ -	\$ 5,439	\$ 72	\$ 9,764	\$ (10,549)	\$ 23,088
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ 5,439	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	-	-	72	9,764	(10,549)	23,088
Total cash and investment fund balance - December 31	\$ -	\$ -	\$ 5,439	\$ 72	\$ 9,764	\$ (10,549)	\$ 23,088

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

	Juvy CTP Grant	Teen Court	Superior 1 Vocational Training Supv. Grant	Indiana Youth Institute Grant	Court Interpreter Fee	Courthouse Homeland Security	Park and Recreation Nonreverting
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	113,967	-	15,000	750	-	-	-
Charges for services	-	-	-	-	4,000	-	7,673
Fines and Forfeitures	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	275
Total receipts	113,967	-	15,000	750	4,000	-	7,948
Disbursements:							
General government	-	-	-	691	-	-	-
Public safety	22,590	-	30,754	-	-	78,766	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	7,836
Total disbursements	22,590	-	30,754	691	-	78,766	7,836
Excess (deficiency) of receipts over disbursements	91,377	-	(15,754)	59	4,000	(78,766)	112
Other financing sources (uses):							
Transfers in	-	-	8,500	-	-	-	-
Transfers out	-	-	-	-	-	-	(201)
Total other financing sources (uses)	-	-	8,500	-	-	-	(201)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	91,377	-	(7,254)	59	4,000	(78,766)	(89)
Cash and investment fund balance - beginning	-	3	13,726	-	-	-	9,817
Cash and investment fund balance - ending	<u>\$ 91,377</u>	<u>\$ 3</u>	<u>\$ 6,472</u>	<u>\$ 59</u>	<u>\$ 4,000</u>	<u>\$ (78,766)</u>	<u>\$ 9,728</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ 3	\$ -	\$ -	\$ 4,000	\$ (78,766)	\$ 9,728
Restricted assets:							
Cash and investments	91,377	-	6,472	59	-	-	-
Total cash and investment assets - December 31	\$ 91,377	\$ 3	\$ 6,472	\$ 59	\$ 4,000	\$ (78,766)	\$ 9,728
Cash and Investment Fund Balance - December 31							
Restricted for:							
Other purposes	\$ 91,377	\$ -	\$ 6,472	\$ 59	\$ -	\$ -	\$ -
Unrestricted	-	3	-	-	4,000	(78,766)	9,728
Total cash and investment fund balance - December 31	\$ 91,377	\$ 3	\$ 6,472	\$ 59	\$ 4,000	\$ (78,766)	\$ 9,728

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

	2001 Local Law Enforcement	Vehicle Inspection	Clerk Title IV-D Incentive	Prosecutor Title IV-D Incentive	LEPC-HMTA Planning Grant	LEPC-HMTA Training Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	1,630	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	1,630	-	-	-	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	1,721	-	-	3,776	381
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	1,979	1,589	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	1,721	1,979	1,589	3,776	381
Excess (deficiency) of receipts over disbursements	-	(91)	(1,979)	(1,589)	(3,776)	(381)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(91)	(1,979)	(1,589)	(3,776)	(381)
Cash and investment fund balance - beginning	22	6,194	106,850	101,318	35,509	45,758
Cash and investment fund balance - ending	\$ 22	\$ 6,103	\$ 104,871	\$ 99,729	\$ 31,733	\$ 45,377
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ 6,103	\$ 104,871	\$ 99,729	\$ -	\$ -
Restricted assets:						
Cash and investments	22	-	-	-	31,733	45,377
Total cash and investment assets - December 31	\$ 22	\$ 6,103	\$ 104,871	\$ 99,729	\$ 31,733	\$ 45,377
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Other purposes	\$ 22	\$ -	\$ -	\$ -	\$ 31,733	\$ 45,377
Unrestricted	-	6,103	104,871	99,729	-	-
Total cash and investment fund balance - December 31	\$ 22	\$ 6,103	\$ 104,871	\$ 99,729	\$ 31,733	\$ 45,377

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

	Kankakee River Maintenance	Clerk IV-D Incentive	EMS Donations	Community Corrections State Grant	Real Estate Endorsement Fee Plat Book	Local Emergency Planning and Right To Know
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	480,869	-	12,233
Charges for services	-	-	-	-	17,940	-
Fines and Forfeitures	-	-	-	-	-	-
Other	-	-	5,853	-	-	-
Total receipts	-	-	5,853	480,869	17,940	12,233
Disbursements:						
General government	-	-	-	-	10,140	-
Public safety	-	-	-	450,136	-	7,686
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total disbursements	-	-	-	450,136	10,140	7,686
Excess (deficiency) of receipts over disbursements	-	-	5,853	30,733	7,800	4,547
Other financing sources (uses):						
Transfers in	-	-	-	10,657	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	10,657	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	5,853	41,390	7,800	4,547
Cash and investment fund balance - beginning	900	15,981	8,275	55,279	149,719	135,287
Cash and investment fund balance - ending	<u>\$ 900</u>	<u>\$ 15,981</u>	<u>\$ 14,128</u>	<u>\$ 96,669</u>	<u>\$ 157,519</u>	<u>\$ 139,834</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ 900	\$ 15,981	\$ 14,128	\$ -	\$ 157,519	\$ 139,834
Restricted assets:						
Cash and investments	-	-	-	96,669	-	-
Total cash and investment assets - December 31	<u>\$ 900</u>	<u>\$ 15,981</u>	<u>\$ 14,128</u>	<u>\$ 96,669</u>	<u>\$ 157,519</u>	<u>\$ 139,834</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Other purposes	\$ -	\$ -	\$ -	96,669	\$ -	\$ -
Unrestricted	900	15,981	14,128	-	157,519	139,834
Total cash and investment fund balance - December 31	<u>\$ 900</u>	<u>\$ 15,981</u>	<u>\$ 14,128</u>	<u>\$ 96,669</u>	<u>\$ 157,519</u>	<u>\$ 139,834</u>

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

	Community Corrections	County Corrections	2002 Local Law Enforcement Block Grant	Law Enforcement Fund	GAL/CASA Guardian User Fee	Spay and Neuter
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	78,349	-	35,000	8,850	-
Charges for services	698,384	-	-	-	-	6,360
Fines and Forfeitures	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	<u>698,384</u>	<u>78,349</u>	<u>-</u>	<u>35,000</u>	<u>8,850</u>	<u>6,360</u>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	534,409	95,910	-	42,298	8,652	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	4,200
Culture and recreation	-	-	-	-	-	-
Total disbursements	<u>534,409</u>	<u>95,910</u>	<u>-</u>	<u>42,298</u>	<u>8,652</u>	<u>4,200</u>
Excess (deficiency) of receipts over disbursements	<u>163,975</u>	<u>(17,561)</u>	<u>-</u>	<u>(7,298)</u>	<u>198</u>	<u>2,160</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(10,657)	-	-	-	-	-
Total other financing sources (uses)	<u>(10,657)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>153,318</u>	<u>(17,561)</u>	<u>-</u>	<u>(7,298)</u>	<u>198</u>	<u>2,160</u>
Cash and investment fund balance - beginning	<u>114,924</u>	<u>92,153</u>	<u>36</u>	<u>31,033</u>	<u>44</u>	<u>4,815</u>
Cash and investment fund balance - ending	<u>\$ 268,242</u>	<u>\$ 74,592</u>	<u>\$ 36</u>	<u>\$ 23,735</u>	<u>\$ 242</u>	<u>\$ 6,975</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 268,242	\$ 74,592	\$ -	\$ 23,735	\$ 242	\$ 6,975
Restricted assets:						
Cash and investments	-	-	36	-	-	-
Total cash and investment assets - December 31	<u>\$ 268,242</u>	<u>\$ 74,592</u>	<u>\$ 36</u>	<u>\$ 23,735</u>	<u>\$ 242</u>	<u>\$ 6,975</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Other purposes	\$ -	\$ -	\$ 36	\$ -	\$ -	\$ -
Unrestricted	268,242	74,592	-	23,735	242	6,975
Total cash and investment fund balance - December 31	<u>\$ 268,242</u>	<u>\$ 74,592</u>	<u>\$ 36</u>	<u>\$ 23,735</u>	<u>\$ 242</u>	<u>\$ 6,975</u>

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

	E-911	DUI Enforcement	Ditch Maintenance	Community Corrections Commissary	Jail Commissary	Totals
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,395,712
Licenses and permits	-	-	-	-	-	219,948
Intergovernmental	-	-	-	-	-	10,133,158
Charges for services	760,480	-	114,827	46,804	251,646	3,153,072
Fines and Forfeitures	-	-	-	-	-	308,376
Other	290	-	-	-	989	637,634
Total receipts	760,770	-	114,827	46,804	252,635	21,847,900
Disbursements:						
General government	-	-	53,988	-	329,803	2,868,169
Public safety	743,937	-	-	40,880	-	3,386,727
Highways and streets	-	-	-	-	-	4,698,052
Health and welfare	-	-	-	-	-	7,523,575
Culture and recreation	-	-	-	-	-	42,295
Total disbursements	743,937	-	53,988	40,880	329,803	18,518,818
Excess (deficiency) of receipts over disbursements	16,833	-	60,839	5,924	(77,168)	3,329,082
Other financing sources (uses):						
Transfers in	-	-	-	-	-	789,827
Transfers out	-	-	(31,285)	-	-	(806,293)
Total other financing sources (uses)	-	-	(31,285)	-	-	(16,466)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	16,833	-	29,554	5,924	(77,168)	3,312,616
Cash and investment fund balance - beginning	282,003	83	416,603	15,168	164,110	11,213,999
Cash and investment fund balance - ending	<u>\$ 298,836</u>	<u>\$ 83</u>	<u>\$ 446,157</u>	<u>\$ 21,092</u>	<u>\$ 86,942</u>	<u>\$ 14,526,615</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ 298,836	\$ 83	\$ 446,157	\$ 21,092	\$ 86,942	\$ 11,643,855
Restricted assets:						
Cash and investments	-	-	-	-	-	2,882,760
Total cash and investment assets - December 31	<u>\$ 298,836</u>	<u>\$ 83</u>	<u>\$ 446,157</u>	<u>\$ 21,092</u>	<u>\$ 86,942</u>	<u>\$ 14,526,615</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,322,622
Unrestricted	298,836	83	446,157	21,092	86,942	11,203,993
Total cash and investment fund balance - December 31	<u>\$ 298,836</u>	<u>\$ 83</u>	<u>\$ 446,157</u>	<u>\$ 21,092</u>	<u>\$ 86,942</u>	<u>\$ 14,526,615</u>

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

	Jail Bond	Jail Bond Reduction	Totals
Receipts:			
Taxes	\$ 1,281,056	\$ -	\$ 1,281,056
Intergovernmental	127,258	-	127,258
Total receipts	<u>1,408,314</u>	<u>-</u>	<u>1,408,314</u>
Disbursements:			
Debt service:			
Principal	630,000	-	630,000
Interest	815,592	-	815,592
Total disbursements	<u>1,445,592</u>	<u>-</u>	<u>1,445,592</u>
Deficiency of receipts over disbursements	<u>(37,278)</u>	<u>-</u>	<u>(37,278)</u>
Other financing sources:			
Transfers in	<u>-</u>	<u>1,115,804</u>	<u>1,115,804</u>
Total other financing sources (uses)	<u>-</u>	<u>1,115,804</u>	<u>1,115,804</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(37,278)	1,115,804	1,078,526
Cash and investment fund balance - beginning	<u>1,052,436</u>	<u>4,659,165</u>	<u>5,711,601</u>
Cash and investment fund balance - ending	<u>\$ 1,015,158</u>	<u>\$ 5,774,969</u>	<u>\$ 6,790,127</u>
<u>Cash and Investment Assets - December 31</u>			
Restricted assets:			
Cash and investments	<u>\$ 1,015,158</u>	<u>\$ 5,774,969</u>	<u>\$ 6,790,127</u>
<u>Cash and Investment Fund Balance - December 31</u>			
Restricted for:			
Debt service	<u>\$ 1,015,158</u>	<u>\$ 5,774,969</u>	<u>\$ 6,790,127</u>

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

	CEDIT	Cumulative Capital Development	Economic Development	Riverboat Admissions Tax	General Drain Improvement	Redmill Dam Coastal Grant
Receipts:						
Taxes	\$ 4,615,804	\$ 861,696	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	86,433	-	2,347,235	-	-
Other	30,456	433,259	-	138,650	-	-
Total receipts	<u>4,646,260</u>	<u>1,381,388</u>	<u>-</u>	<u>2,485,885</u>	<u>-</u>	<u>-</u>
Disbursements:						
Capital outlay	<u>4,019,592</u>	<u>1,601,256</u>	<u>222,721</u>	<u>3,580,679</u>	<u>1,560</u>	<u>-</u>
Total disbursements	<u>4,019,592</u>	<u>1,601,256</u>	<u>222,721</u>	<u>3,580,679</u>	<u>1,560</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>626,668</u>	<u>(219,868)</u>	<u>(222,721)</u>	<u>(1,094,794)</u>	<u>(1,560)</u>	<u>-</u>
Other financing sources (uses):						
Transfers in	-	-	-	1,747,804	11,285	-
Transfers out	<u>(1,115,804)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,115,804)</u>	<u>-</u>	<u>-</u>	<u>1,747,804</u>	<u>11,285</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(489,136)</u>	<u>(219,868)</u>	<u>(222,721)</u>	<u>653,010</u>	<u>9,725</u>	<u>-</u>
Cash and investment fund balance - beginning	<u>883,360</u>	<u>3,005,360</u>	<u>530,011</u>	<u>4,037,040</u>	<u>75,392</u>	<u>1,189</u>
Cash and investment fund balance - ending	<u>\$ 394,224</u>	<u>\$ 2,785,492</u>	<u>\$ 307,290</u>	<u>\$ 4,690,050</u>	<u>\$ 85,117</u>	<u>\$ 1,189</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ 4,690,050	\$ -	\$ -
Restricted assets:						
Cash and investments	<u>394,224</u>	<u>2,785,492</u>	<u>307,290</u>	<u>-</u>	<u>85,117</u>	<u>1,189</u>
Total cash and investment assets - December 31	<u>\$ 394,224</u>	<u>\$ 2,785,492</u>	<u>\$ 307,290</u>	<u>\$ 4,690,050</u>	<u>\$ 85,117</u>	<u>\$ 1,189</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Capital Projects	\$ 394,224	\$ 2,785,492	\$ 307,290	\$ -	\$ 85,117	\$ 1,189
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,690,050</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 394,224</u>	<u>\$ 2,785,492</u>	<u>\$ 307,290</u>	<u>\$ 4,690,050</u>	<u>\$ 85,117</u>	<u>\$ 1,189</u>

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

	First Responder Equipment Grant	Emergency Management Agency Grant	2003 Local Law Enforcement Block Grant	EMA Homeland Security Grant	Ditch Reconstruction	Totals
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,477,500
Intergovernmental	-	-	-	-	-	2,433,668
Other	-	-	-	-	-	602,365
Total receipts	-	-	-	-	-	8,513,533
Disbursements:						
Capital outlay	-	15	4,246	117,298	20,000	9,567,367
Total disbursements	-	15	4,246	117,298	20,000	9,567,367
Excess (deficiency) of receipts over disbursements	-	(15)	(4,246)	(117,298)	(20,000)	(1,053,834)
Other financing sources (uses):						
Transfers in	-	-	-	-	20,000	1,779,089
Transfers out	-	-	-	-	-	(1,115,804)
Total other financing sources (uses)	-	-	-	-	20,000	663,285
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(15)	(4,246)	(117,298)	-	(390,549)
Cash and investment fund balance - beginning	774	15	4,246	47	-	8,537,434
Cash and investment fund balance - ending	\$ 774	\$ -	\$ -	\$ (117,251)	\$ -	\$ 8,146,885
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ (117,251)	\$ -	\$ 4,572,799
Restricted assets:						
Cash and investments	774	-	-	-	-	3,574,086
Total cash and investment assets - December 31	\$ 774	\$ -	\$ -	\$ (117,251)	\$ -	\$ 8,146,885
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Capital Projects	\$ 774	\$ -	\$ -	\$ -	\$ -	\$ 3,574,086
Unrestricted	-	-	-	(117,251)	-	4,572,799
Total cash and investment fund balance - December 31	\$ 774	\$ -	\$ -	\$ (117,251)	\$ -	\$ 8,146,885

LAPORTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 INTERNAL SERVICE FUNDS
 As of and for the Year Ended December 31, 2006

	<u>Group Health Insurance</u>	<u>County Liability Insurance</u>	<u>Totals</u>
Operating receipts:			
Employer contributions	\$ 4,439,294	\$ 1,000,000	\$ 5,439,294
Employee contributions	722,877	-	722,877
Miscellaneous receipts	<u>488,165</u>	<u>332,202</u>	<u>820,367</u>
 Total operating receipts	 <u>5,650,336</u>	 <u>1,332,202</u>	 <u>6,982,538</u>
Operating disbursements:			
Insurance disbursements	5,624,745	1,288,212	6,912,957
Miscellaneous disbursements	<u>2,595</u>	<u>-</u>	<u>2,595</u>
 Total operating disbursements	 <u>5,627,340</u>	 <u>1,288,212</u>	 <u>6,915,552</u>
 Excess of receipts over disbursements	 <u>22,996</u>	 <u>43,990</u>	 <u>66,986</u>
Nonoperating receipts:			
Interest and investment receipts	<u>30,632</u>	<u>-</u>	<u>30,632</u>
 Excess of receipts over disbursements	 53,628	 43,990	 97,618
 Cash and investment fund balance - beginning	 <u>807,907</u>	 <u>43,509</u>	 <u>851,416</u>
 Cash and investment fund balance - ending	 <u>\$ 861,535</u>	 <u>\$ 87,499</u>	 <u>\$ 949,034</u>
 <u>Cash and Investment Assets - December 31</u>			
Cash and investments	<u>\$ 861,535</u>	<u>\$ 87,499</u>	<u>\$ 949,034</u>
 <u>Cash and Investment Fund Balance - December 31</u>			
Unrestricted	<u>\$ 861,535</u>	<u>\$ 87,499</u>	<u>\$ 949,034</u>

LAPORTE 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 Trust</u>	<u>Sheriff's Benefit Trust</u>	<u>Totals</u>
Additions:			
Contributions:			
Employer/employee	\$ 785,161	\$ 82,860	\$ 868,021
Other	<u>702,777</u>	<u>48,454</u>	<u>751,231</u>
Total contributions	<u>1,487,938</u>	<u>131,314</u>	<u>1,619,252</u>
Investment earnings:			
Interest	<u>647,420</u>	<u>43,692</u>	<u>691,112</u>
Total additions	<u>2,135,358</u>	<u>175,006</u>	<u>2,310,364</u>
Deductions:			
Benefits/scholarship	<u>739,121</u>	<u>62,603</u>	<u>801,724</u>
Excess of total additions over total deductions	1,396,237	112,403	1,508,640
Cash and investment fund balance - beginning	<u>16,098,674</u>	<u>1,038,400</u>	<u>17,137,074</u>
Cash and investment fund balance - ending	<u>\$ 17,494,911</u>	<u>\$ 1,150,803</u>	<u>\$ 18,645,714</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For The Year Ended December 31, 2006

	Common School Principal	Congressional School Principal	Neil Thompson Scholarship Fund	Totals
Additions:				
Contributions:				
Repayment of loan	\$ -	\$ 5,595	\$ -	\$ 5,595
Other	-	-	1,500	1,500
Total contributions	-	5,595	1,500	7,095
Investment earnings:				
Interest	-	-	1,577	1,577
Total additions	-	5,595	3,077	8,672
Deductions:				
Scholarship	-	-	2,000	2,000
Excess of total additions over total deductions	-	5,595	1,077	6,672
Cash and investment fund balance - beginning	668	50,010	61,054	111,732
Cash and investment fund balance - ending	<u>\$ 668</u>	<u>\$ 55,605</u>	<u>\$ 62,131</u>	<u>\$ 118,404</u>

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

	CAGIT	Excise	Commercial Vehicle Excise	Payroll	Payroll Deductions	Capital Improvement Hotel/Motel Tax	County Welfare Trust
Additions:							
Agency fund additions	\$ 9,124,620	\$ 11,024,639	\$ 1,276,452	\$ 19,920,064	\$ 16,214,746	\$ 1,215,054	\$ 75,041
Deductions:							
Agency fund deductions	<u>10,341,150</u>	<u>11,847,356</u>	<u>1,276,452</u>	<u>19,918,668</u>	<u>16,206,010</u>	<u>1,215,054</u>	<u>95,699</u>
Excess (deficiency) of total additions over total deductions	(1,216,530)	(822,717)	-	1,396	8,736	-	(20,658)
Cash and investment fund balance - beginning	<u>2,817,972</u>	<u>824,382</u>	<u>-</u>	<u>1,313</u>	<u>200,521</u>	<u>-</u>	<u>66,465</u>
Cash and investment fund balance - ending	<u>\$ 1,601,442</u>	<u>\$ 1,665</u>	<u>\$ -</u>	<u>\$ 2,709</u>	<u>\$ 209,257</u>	<u>\$ -</u>	<u>\$ 45,807</u>

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

	Congressional School Interest	Tax Sale Redemption	Tax Sale Surplus	Excess Tax	Surplus Dog	Mortgage Recording Fee	Fines and Forfeitures
Additions:							
Agency fund additions	\$ 11,793	\$ 668,501	\$ 3,884,377	\$ 415,403	\$ 22,823	\$ 16,930	\$ 43,541
Deductions:							
Agency fund deductions	12,100	649,506	1,996,820	288,191	22,823	17,203	56,944
Excess (deficiency) of total additions over total deductions	(307)	18,995	1,887,557	127,212	-	(273)	(13,403)
Cash and investment fund balance - beginning	22,784	3,995	1,358,246	393,458	-	1,503	19,949
Cash and investment fund balance - ending	<u>\$ 22,477</u>	<u>\$ 22,990</u>	<u>\$ 3,245,803</u>	<u>\$ 520,670</u>	<u>\$ -</u>	<u>\$ 1,230</u>	<u>\$ 6,546</u>

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

	Inheritance Tax	Infraction Judgement	Special Death Benefit Fee	City and Town Court Cost	Overweight Fund	Coroners Education	Sales Disclosure
Additions:							
Agency fund additions	\$ 2,745,562	\$ 471,183	\$ 18,295	\$ 44,178	\$ 29,085	\$ 7,974	\$ 14,490
Deductions:							
Agency fund deductions	3,489,111	465,738	18,225	85,804	31,041	7,932	15,560
Excess (deficiency) of total additions over total deductions	(743,549)	5,445	70	(41,626)	(1,956)	42	(1,070)
Cash and investment fund balance - beginning	1,176,537	26,258	1,365	64,030	1,956	635	2,250
Cash and investment fund balance - ending	<u>\$ 432,988</u>	<u>\$ 31,703</u>	<u>\$ 1,435</u>	<u>\$ 22,404</u>	<u>\$ -</u>	<u>\$ 677</u>	<u>\$ 1,180</u>

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

	Insurance 125 Reimbursement	Circuit Court Adult Probation Transfer Fees	Superior Court 4 Transfer Fees	State Sales Disclosure	Settlement Fund	Library Settlement
Additions:						
Agency fund additions	\$ 116,648	\$ 300	\$ 525	\$ 14,470	\$ 150,720,574	\$ -
Deductions:						
Agency fund deductions	<u>106,376</u>	<u>187</u>	<u>375</u>	<u>-</u>	<u>150,720,574</u>	<u>-</u>
Excess (deficiency) of total additions over total deductions	10,272	113	150	14,470	-	-
Cash and investment fund balance - beginning	<u>7,582</u>	<u>375</u>	<u>150</u>	<u>22,605</u>	<u>32,644</u>	<u>(38)</u>
Cash and investment fund balance - ending	<u>\$ 17,854</u>	<u>\$ 488</u>	<u>\$ 300</u>	<u>\$ 37,075</u>	<u>\$ 32,644</u>	<u>\$ (38)</u>

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

	Corporate General Settlement	Levy Excess	Over Collect. Homestead Credit	Eleven Co. Drainage Board	Michigan City Delinquent Sanitation	Excess Sanitation
Additions:						
Agency fund additions	\$ -	\$ 687,815	\$ -	\$ -	\$ 7,179	\$ -
Deductions:						
Agency fund deductions	-	-	-	-	6,850	-
Excess (deficiency) of total additions over total deductions	-	687,815	-	-	329	-
Cash and investment fund balance - beginning	4,127	-	5,225	106	665	1,405
Cash and investment fund balance - ending	<u>\$ 4,127</u>	<u>\$ 687,815</u>	<u>\$ 5,225</u>	<u>\$ 106</u>	<u>\$ 994</u>	<u>\$ 1,405</u>

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

	LaPorte Delinquent Sanitation	Delinquent Garbage	Excess Ditch	Kingsford Heights Delinquent Sanitation	Financial Institution Guaranteed Fund	Solid Waste User Fees
Additions:						
Agency fund additions	\$ 26,418	\$ 1,698	\$ -	\$ 1,463	\$ 705,696	\$ 637,057
Deductions:						
Agency fund deductions	<u>26,366</u>	<u>1,691</u>	<u>-</u>	<u>1,444</u>	<u>705,696</u>	<u>577,547</u>
Excess (deficiency) of total additions over total deductions	52	7	-	19	-	59,510
Cash and investment fund balance - beginning	<u>694</u>	<u>-</u>	<u>286</u>	<u>149</u>	<u>-</u>	<u>132</u>
Cash and investment fund balance - ending	<u>\$ 746</u>	<u>\$ 7</u>	<u>\$ 286</u>	<u>\$ 168</u>	<u>\$ -</u>	<u>\$ 59,642</u>

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

	Trail Creek Delinquent Sanitation	Educational Plate Fund	Center Township Poor Relief	Michigan Township Poor Relief	Subdivision Bond Trust	Totals
Additions:						
Agency fund additions	\$ 385	\$ 24,167	\$ -	\$ -	\$ 80,917	\$ 220,270,063
Deductions:						
Agency fund deductions	385	24,167	-	-	-	220,229,045
Excess (deficiency) of total additions over total deductions	-	-	-	-	80,917	41,018
Cash and investment fund balance - beginning	-	-	(91)	1	-	7,059,636
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (91)</u>	<u>\$ 1</u>	<u>\$ 80,917</u>	<u>\$ 7,100,654</u>

LAPORTE COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS

As of December 31, 2006

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

Capital assets records did not include infrastructure costs. The government was able to estimate the historical cost for the initial reporting of all other assets through backtrending (i.e., estimating the current replacement cost of the buildings to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year.) As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

Primary Government

Governmental activities:

Capital assets, not being depreciated:

Land	\$ 168,830
Buildings	33,749,459
Building Improvements	1,080,248
Improvements other than buildings	376,191
Machinery and equipment	21,218,984
Construction in progress	<u>3,125,212</u>

Total governmental activities, capital
assets not being depreciated

\$ 59,718,924

LAPORTE COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF LONG-TERM DEBT

As of December 31, 2006

Description of Asset	Ending Balance	Due Within One Year
Governmental Activities:		
Bonds payable:		
General obligation bonds:		
2000 Jail construction bonds	<u>\$ 15,575,000</u>	<u>\$ 670,000</u>

LAPORTE COUNTY
OTHER REPORTS

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

County Auditor
County Treasurer
Clerk of the Circuit Court
County Sheriff
County Assessor
Circuit Court Juvenile Probation
County Plan Commission

(This page intentionally left blank.)

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 LAPORTE COUNTY, INDIANA

Compliance

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

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
(Continued)

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

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

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

The County's response to the findings identified in our audit are described in the accompanying Corrective Action Plan 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

November 5, 2007

LAPORTE 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	01-01-06 to 12-31-06	\$ 17,492
National School Lunch Program	10.555	01-01-06 to 12-31-06	<u>24,578</u>
Total for cluster			<u>42,070</u>
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	01-01-06 to 12-31-06	<u>7,196</u>
Total for federal grantor agency			<u>49,266</u>
<u>U.S. DEPARTMENT OF INTERIOR</u>			
Pass-through Indiana Department of Natural Resources			
Outdoor Recreation- Acquisition, Development and Planning	15.916	LWCF-18-00549	<u>39,908</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
Federal Surplus Property Transfer Program	16.578	01-01-06 to 12-31-06	<u>6,058</u>
Pass-Through Indiana Criminal Justice Institute			
Juvenile Accountability Incentive Block Grants	16.523	04 JB 036	<u>18,392</u>
Crime Victim Assistance	16.575	05 VA 073	7,100
		05 VA 072	18,722
		05 VA 071	43,280
		05 VA 074	53,662
		06 VA 076	7,295
		06 VA 073	14,000
		06 VA 075	<u>34,182</u>
Total for program			<u>178,241</u>
Edward Byrne Memorial Formula Grant Program	16.579	04 DB 024	<u>25,500</u>
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580		<u>24,681</u>
Violence Against Women Formula Grants	16.588	05 ST 029	<u>19,347</u>
Local Law Enforcement Block Grant Program	16.592	2004-LB-BX-0034	<u>6,013</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2003-DB-BX-0026	51,262
		2005-DB-BX-0759	<u>25,137</u>
Total for program			<u>76,399</u>
Total for federal grantor agency			<u>354,631</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
State and Community Highway Safety	20.600	154AL06-03-03-13	45,375
DUI Task Force		J8-06-04-04-01	2,000
		K8-07-03-01-08	10,000
Operation Pull Over		PT-06-04-07-38	14,738
		PT-07-04-01-13	<u>7,000</u>
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grant	20.601	157PT-2006-04-06-04	<u>43,748</u>
Total for cluster			<u>122,861</u>

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

LAPORTE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 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. DEPARTMENT OF TRANSPORTATION (continued)</u>			
Pass-Through Indiana Criminal Justice Institute (continued)			
Pass-through Indiana Department of Natural Resources Recreational Trails Program	20.219	RT-04-04	<u>62,559</u>
Total for federal grantor agency			<u>185,420</u>
<u>U.S. GENERAL SERVICES ADMINISTRATION</u>			
Pass-Through Indiana Secretary of State Election Reform Payments	39.011		<u>236,208</u>
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>			
Pass-Through Indiana Secretary of State Help America Vote Act Requirements Payments	90.401		<u>405,792</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Family and Social Services Administration Special Programs for the Aging - Title VII, Chapter 3-Programs for Prevention of Abuse, Neglect, and Exploitation of Older Individuals	93.041	46-06-PV-1223	<u>18,641</u>
Pass-Through Indiana Department of Health Centers for Disease Control and Prevention- Investigations and Technical Assistance	93.283	BPRS 145-2 BPRS 145-2	<u>34,183</u> <u>17,256</u>
Total for program			<u>51,439</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement County Prosecutor County Prosecutor Incentive County Clerk County Clerk Incentive Indirect Costs	93.563	01-01-06 to 12-31-06 01-01-06 to 12-31-06 01-01-06 to 12-31-06 01-01-06 to 12-31-06 01-01-06 to 12-31-06	<u>389,748</u> <u>1,589</u> <u>60,997</u> <u>1,979</u> <u>59,515</u>
Total for program			<u>513,828</u>
Total for federal grantor agency			<u>583,908</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY OFFICE FOR DOMESTIC PREPAREDNESS</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Grant Program 2003 State Homeland Security Grant Program	97.004		<u>78,766</u>
Homeland Security Grant Program	97.067		<u>106,048</u>
State Homeland Security Program	97.073		<u>11,250</u>
Total for federal grantor agency			<u>196,064</u>
Total federal awards expended			<u>\$ 2,051,197</u>

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

LAPORTE COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

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

II. Subrecipients

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

<u>Program Title</u>	<u>Federal CFDA Number</u>		
Crime Victim Assistance	16.575	\$	93,778
Violence Against Women Formula Grants	16.588		19,347

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified? no

Reportable conditions identified that are not considered to be material weaknesses? yes

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified? no

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

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

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
39.011	Election Reform Payments
90.401	Help America Vote Act Requirements Payments
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

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section II – Financial Statement Findings

FINDING 2006-1, INTERNAL CONTROL; CLERK'S COMPUTER SYSTEM

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

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of managements objectives, and compliance with the laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines for Clerks of the Circuit Court, Chapter 13)

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

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.



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

October 29, 2007

Indiana State Board of Accounts
Audit Division
Indianapolis, IN 46204

To Whom It May Concern:

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

FINDING NUMBER 2005-01, INTERNAL CONTROL: CLERK'S COMPUTER SYSTEM

This finding was forwarded to our Information Technology Department for a response and also has been forwarded to Robert Behler, Circuit Court Clerk, as recommended. This has been an on-going problem with the software vendor. Darlene Hale, IT Director, has informed us that LaPorte County has offered to become a pilot county for the new State system; if that transpires we would no longer be on the Manatron (NASA) system.

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

This issue has been resolved and the County Annual Report for 2006 was completed in its entirety in 2007.

FINDING NUMBER 2005-03, SUB-RECIPIENT MONITORING

We did address specific issues with our grant filing system and the reporting requirements but we acknowledge that we still need to meet with the grant administrators from all departments that have grants to make them aware of the requirements and to have a checklist for the Commissioners' Secretary to follow-up with each of them. We hope to accomplish this in the very near future.

Respectfully,

Teresa M. Shuter
LaPorte County Auditor

Phone (219) 326-6808 Ext. 226 tshuter@laportecounty.org Fax (219) 326-5615



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

October 29, 2007

Indiana State Board of Accounts
Audit Division
Indianapolis, IN 46204

To Whom It May Concern:

Fiscal Year: January 1, 2006 to December 31, 2006
Auditee Contact Person: Mrs. Teresa M. Shuter
Title of Contact Person: La Porte County Auditor
Phone Number: (219) 326-6808, Ext. 226

Section II – Financial Statement Findings

FINDING NUMBER 2006-1, INTERNAL CONTROL: CLERK'S COMPUTER SYSTEM

This finding was forwarded to our Information Technology Department for a response and also has been forwarded to Robert Behler, Circuit Court Clerk, as recommended. This has been an on-going problem with the software vendor. Darlene Hale, IT Director, has informed us that LaPorte County has offered to become a pilot county for the new State system; if that transpires we would no longer be on the Manatron (NASA) system.

Respectfully,

Teresa M. Shuter
LaPorte County Auditor

LAPORTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 5, 2007, with Barbara Huston, President of the Board of County Commissioners; and Jerry Cooley, President of the County Council. Our audit disclosed no material items that warrant comment at this time.