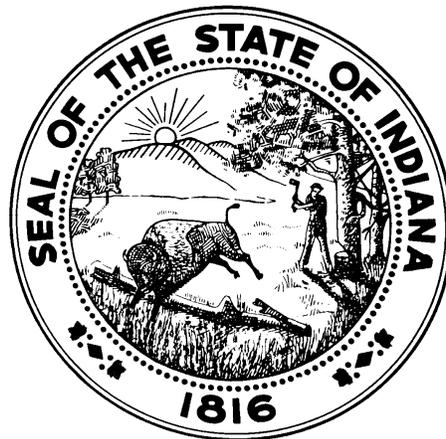


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

ANNUAL FINANCIAL REPORT

2007

LAPORTE COUNTY, INDIANA



FILED

09/15/2008

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Teresa M. Shuter	01-01-05 to 12-31-08
Treasurer	Kenneth E. Layton	01-01-05 to 12-31-08
Clerk	Robert J. Behler, Jr. Bette L. Conroy	01-01-06 to 03-17-08 03-18-08 to 12-31-09
Sheriff	Michael Mollenhauer	01-01-07 to 12-31-10
Recorder	Barbara Dean	01-01-05 to 12-31-08
President of the Board of County Commissioners	Barbara Huston William Hager	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the County Council	Jerry Cooley Mark Yagelski	01-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF 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, 2007, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

Except as discussed in the fourth paragraph, 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, 2007, 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 June 17, 2008, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. Our report on compliance and on internal control over financial reporting should be read along with this report.

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

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

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

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, 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

June 17, 2008



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

TO: THE OFFICIALS OF 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, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 17, 2008. The opinions to the financial statements were qualified due to omission of the component unit. 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 consider the deficiencies described in item 2007-1 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies 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.

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

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

STATE BOARD OF ACCOUNTS

June 17, 2008

LAPORTE COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2007

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursement) Receipt and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 35,553,389	\$ 2,246,954	\$ 103,150	\$ 520,503	\$ (32,682,782)
Public safety	18,095,793	5,042,515	1,156,373	814,243	(11,082,662)
Highways and streets	6,840,332	23,830	4,461,428	-	(2,355,074)
Health and welfare	8,351,316	1,161,378	2,680,354	-	(4,509,584)
Culture and recreation	552,654	-	-	-	(552,654)
Interest on long-term debt	783,092	-	-	-	(783,092)
Total primary government	<u>\$ 70,176,576</u>	<u>\$ 8,474,677</u>	<u>\$ 8,401,305</u>	<u>\$ 1,334,746</u>	<u>(51,965,848)</u>
General receipts:					
Property taxes					13,552,144
CEDIT					4,872,551
Intergovernmental revenue:					
CAGIT					5,120,034
Excise taxes					2,349,493
Gaming taxes					4,502,626
Financial institution taxes					129,313
Inheritance taxes					189,863
Other					2,716,799
Unrestricted investment earnings					<u>4,780,747</u>
Total general receipts					<u>38,213,570</u>
Change in net assets					(13,752,278)
Restated net assets - beginning (see note III. C.)					<u>83,456,783</u>
Net assets - ending					<u>\$ 69,704,505</u>
 <u>Assets</u>					
Cash and investments					\$ 22,702,220
Restricted assets:					
Cash and investments					<u>47,002,285</u>
Total assets					<u>\$ 69,704,505</u>
 <u>Net Assets</u>					
Restricted for:					
Debt service					\$ 7,840,349
Capital projects					35,080,016
Other purposes					4,081,920
Unrestricted					<u>22,702,220</u>
Total net assets					<u>\$ 69,704,505</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
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2007

	General	Jail Bond Reduction	Cumulative Bridge	Major Cumulative Bridge	Major Moves Construction	Riverboat Admissions	Other Governmental Funds	Totals
Receipts:								
Taxes	\$ 9,077,813	\$ -	\$ 450,600	\$ 268,335	\$ -	\$ -	\$ 8,627,947	\$ 18,424,695
Licenses and permits	327,522	-	-	-	-	-	208,771	536,293
Intergovernmental	7,890,262	-	82,342	50,004	-	3,207,475	10,797,297	22,027,380
Charges for services	3,387,542	-	-	-	-	-	3,161,133	6,548,675
Fines and forfeits	590,549	-	-	-	-	-	323,542	914,091
Other	4,445,897	-	344,478	186,653	272,033	23,444	509,104	5,781,609
Total receipts	25,719,585	-	877,420	504,992	272,033	3,230,919	23,627,794	54,232,743
Disbursements:								
General government	20,494,217	-	-	-	-	-	3,264,087	23,758,304
Public safety	13,541,146	-	-	-	-	-	3,673,599	17,214,745
Highways and streets	-	-	-	-	-	-	4,957,557	4,957,557
Health and welfare	1,083,673	-	-	-	-	-	7,419,068	8,502,741
Culture and recreation	395,912	-	-	-	-	-	117,971	513,883
Debt service:								
Principal	-	-	-	-	-	-	670,000	670,000
Interest	-	381,246	-	-	-	-	401,846	783,092
Capital outlay	-	-	712,339	50,017	1,605,776	4,106,381	5,494,219	11,968,732
Total disbursements	35,514,948	381,246	712,339	50,017	1,605,776	4,106,381	25,998,347	68,369,054
Excess (deficiency) of receipts over disbursements	(9,795,363)	(381,246)	165,081	454,975	(1,333,743)	(875,462)	(2,370,553)	(14,136,311)
Other financing sources (uses):								
Interfund loans received	9,000,000	-	-	-	-	-	-	9,000,000
Interfund loans made	-	-	-	-	-	-	(9,000,000)	(9,000,000)
Transfers in	75,367	1,766,776	-	-	-	425,390	485,345	2,752,878
Transfers out	(19,329)	-	-	-	-	(230,160)	(2,503,389)	(2,752,878)
Total other financing sources (uses)	9,056,038	1,766,776	-	-	-	195,230	(11,018,044)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(739,325)	1,385,530	165,081	454,975	(1,333,743)	(680,232)	(13,388,597)	(14,136,311)
Restated cash and investment fund balance - beginning (see note III. C.)	8,543,706	5,774,969	5,679,841	4,207,315	23,925,445	4,690,050	29,686,423	82,507,749
Cash and investment fund balance - ending	\$ 7,804,381	\$ 7,160,499	\$ 5,844,922	\$ 4,662,290	\$ 22,591,702	\$ 4,009,818	\$ 16,297,826	68,371,438
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.								
								1,333,067
Net assets of governmental activities								\$ 69,704,505
Cash and Investment Assets - December 31								
Cash and investments	\$ 7,804,381	\$ -	\$ -	\$ -	\$ -	\$ 4,009,818	\$ 9,554,954	\$ 21,369,153
Restricted assets:								
Cash and investments	-	7,160,499	5,844,922	4,662,290	22,591,702	-	6,742,872	47,002,285
Total cash and investment assets - December 31	\$ 7,804,381	\$ 7,160,499	\$ 5,844,922	\$ 4,662,290	\$ 22,591,702	\$ 4,009,818	\$ 16,297,826	\$ 68,371,438
Cash and Investment Fund Balance - December 31								
Restricted for:								
Debt service	\$ -	\$ 7,160,499	\$ -	\$ -	\$ -	\$ -	\$ 679,850	\$ 7,840,349
Capital projects	-	-	5,844,922	4,662,290	22,591,702	-	1,981,102	35,080,016
Other purposes	-	-	-	-	-	-	4,081,920	4,081,920
Unrestricted	7,804,381	-	-	-	-	4,009,818	9,554,954	21,369,153
Total cash and investment fund balance - December 31	\$ 7,804,381	\$ 7,160,499	\$ 5,844,922	\$ 4,662,290	\$ 22,591,702	\$ 4,009,818	\$ 16,297,826	\$ 68,371,438

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, 2007

	<u>Internal Service Funds</u>
Operating receipts:	
Employer contributions	\$ 5,131,894
Employee contributions	803,868
Miscellaneous receipts	<u>1,371,825</u>
Total operating receipts	<u>7,307,587</u>
Operating disbursements:	
Insurance	6,938,346
Miscellaneous	<u>1,070</u>
Total operating disbursements	<u>6,939,416</u>
Excess of operating receipts over operating disbursements	<u>368,171</u>
Nonoperating receipts:	
Interest and investment receipts	<u>15,862</u>
Excess of receipts over disbursements and nonoperating receipts	384,033
Cash and investment fund balance - beginning	<u>949,034</u>
Cash and investment fund balance - ending	<u>\$ 1,333,067</u>
<u>Cash and Investment Assets - December 31</u>	
Cash and investments	<u>\$ 1,333,067</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Unrestricted	<u>\$ 1,333,067</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, 2007

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 933,597	\$ -	\$ -
Plan members	657,178	-	-
Other	-	2,500	-
	1,590,775	2,500	-
Total contributions			
	1,590,775	2,500	-
Investment earnings:			
Interest	585,436	2,869	-
	585,436	2,869	-
Agency fund additions			
	-	-	2,062,749,616
Total additions			
	2,176,211	5,369	2,062,749,616
Deductions:			
Benefits/scholarship	850,781	1,500	-
Agency fund deductions	-	-	1,993,149,355
	850,781	1,500	1,993,149,355
Total deductions			
	850,781	1,500	1,993,149,355
Excess of total additions over total deductions			
	1,325,430	3,869	69,600,261
Restated cash and investment fund balance - beginning (see note III. C.)			
	18,645,715	118,404	11,442,962
Cash and investment fund balance - ending			
	\$ 19,971,145	\$ 122,273	\$ 81,043,223

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), 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 discretely presented component unit, has been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County. 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 46368.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds 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 jail bond reduction fund is a debt service fund. It accounts for excess county economic development income taxes (CEDIT), and interest earned on forecasted miscellaneous revenues. The resources are to be accumulated and invested for a period of at least 10 years to be used for the early retirement of the jail bonds.

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

The riverboat admissions fund is a capital projects fund. It accounts for gaming admissions taxes distributed by the State of Indiana. The resources are to be used for the repair and maintenance of highways, the repair and maintenance of county buildings and facilities, for the implementation, installation, improvement, and maintenance of security over county buildings and facilities, for economic development, and any other project deemed by the County Council to be for the betterment of residents.

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 trust arrangements 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 funds, proprietary funds, and fiduciary funds financial statements are reported using the basis of accounting that demonstrates compliance with the cash

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

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

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

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

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

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 fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

3. Long-Term Debt

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

4. Equity Classification

Government-Wide Statements

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

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

Fund Financial Statements

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

E. Receipts and Disbursements

1. Program Receipts

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

2. Operating Receipts and Disbursements

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

F. Internal and Interfund Balances and Activities

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

Fund Financial Statements

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

Government-Wide Financial Statements

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

II. Stewardship, Compliance and Accountability

A. Budgetary Information

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

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

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

B. Cash and Investment Balance Deficits

At December 31, 2007, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	2007
Special Revenue Funds:	
Pioneer Cemetery	\$ 662
Juvenile Service Center Resident's Education	955
Adult Protective Services	19,019
Jury Fee	220
Emergency Response Grant	2,204
DUI Enforcement Alco-Sensors Inc.	164
Prosecutor Victim Advocate Grant	15,668
Agency Funds:	
Library Settlement	38
Center Township Poor Relief	91

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 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, 2007, the County had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 502,625
U.S. agencies	2,252,077
Municipal notes and bonds	140,854
Corporate notes and bonds	2,420,555
Corporate stock	5,398,882
Mutual funds	7,423,475
Total	\$ 18,138,468

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.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Investment Custodial Credit Risk

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

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments. At December 31, 2007, 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 in the amount of \$18,138,468. Of these investments \$18,138,468 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.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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	\$ 502,625	\$ -	\$ -
U.S. agencies	369,375	421,281	1,461,421
Municipal notes and bonds	-	-	140,854
Corporate notes and bonds	580,067	431,043	1,409,445
Corporate stock	5,398,882	-	-
Mutual funds	-	-	7,423,475
Totals	\$ 6,850,949	\$ 852,324	\$ 10,435,195

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				
	U.S. Agencies	Municipal Notes and Bonds	Corporate Notes and Bonds	Corporate Stock	Mutual Funds
AAA	\$ 1,945,894	\$ -	\$ 249,115	\$ 491,065	\$ -
AA	-	-	1,012,660	565,084	-
A	-	-	606,915	1,396,155	-
BBB	-	-	-	660,880	-
BB	-	-	-	225,756	-
Unrated	306,183	140,854	551,865	2,059,942	7,423,475
Totals	\$ 2,252,077	\$ 140,854	\$ 2,420,555	\$ 5,398,882	\$ 7,423,475

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. These investments represent 7.35% of the total investments.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Interfund Transfers and Interfund loans

Interfund transfers for the year ended December 31, 2007, were as follows:

Transfer From	Transfer To	2007
General Fund	Other governmental funds	\$ 19,329
Riverboat Admissions Fund	Other governmental funds	230,160
Other governmental funds	General Fund	75,367
Other governmental funds	Jail Bond Reduction Fund	1,766,776
Other governmental funds	Riverboat Admissions Fund	425,390
Other governmental funds	Other governmental funds	<u>235,856</u>
 Total		 <u>\$ 2,752,878</u>

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

The County made an interfund loan from a special revenue fund (Emergency Reserve) to the general fund in the amount of \$9,000,000 to meet operating expenses since taxes had not yet been billed, collected, or distributed. An emergency was declared in accordance with state statutes allowing the loan to be repaid by June 30, 2008.

C. Restatements and Reclassifications

For the year ended December 31, 2007, 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. Fund reclassified represents the reclassification of the levy excess from an agency fund to a special revenue fund. Prior period adjustments represent certain agency funds which were inadvertently omitted from the prior year financial statements.

Opinion Unit	Balance as Reported December 31, 2006	Fund Reclassification	Prior Period Adjustments	Balance as Restated January 1, 2007
Statement of Activities and Net Assets -				
Cash and Investment Basis:				
Governmental activities	\$ 82,768,968	\$ 687,815	\$ -	\$ 83,456,783
Statement of Assets and Fund Balances and				
Receipts, Disbursements, and Changes in				
Fund Balances - Cash and Investment Basis:				
Governmental activities	81,819,934	687,815	-	82,507,749
Statement of Additions, Deductions, and				
Changes in Cash and Investment Balances -				
Fiduciary funds:				
Agency funds	7,100,654	(687,815)	5,030,123	11,442,962

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

IV. Other Information

A. Risk Management

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

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

Torts, and Thefts of, Damage to, or Destruction of Assets

The County has chosen to establish a risk financing fund for risks associated with torts, and thefts of, damage to, or destruction of assets. The Risk Financing Fund is accounted for in the Liability and Accident Insurance Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$150,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Interfund premiums are paid into the fund by all affected funds and are available to pay claims, claim reserves, and administrative costs of the program.

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

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees, and dependents (excluding postemployment benefits). The Risk Financing Fund is accounted for in the Group Health Reserve Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$50,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Interfund premiums are paid into the fund by all affected funds and are available to pay claims, claim reserves, and administrative costs of the program.

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 resulted in delays in billing taxes in 2007. Taxes for 2007 were billed in December, collected and distributed to local units of government in January, 2008.

A group of taxpayers have filed a lawsuit against the County Assessor and a professional consultant challenging the authority to award a three year contract to the professional consultant.

The same group of taxpayers challenged the validity of the assessments that were performed, contending that assessments were not consistent within the County overall. On May 23, 2008, the Indiana Department of Local Government Finance (DLGF) issued an order for a complete

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

reassessment of LaPorte County residential, commercial, and industrial property. The order was issued based upon a review by the DLGF that determined there was a manipulation of the data that led to inaccuracies. The County has until November 28, 2008, to complete the reassessment process.

Tax bills for 2007 payable 2008 should have been mailed in April as payments are due in semi-annual installments by May 10 and November 10. Due to the reassessment order of the prior year property values, the County is unable to complete the trending required by state statutes to complete the reassessment process for 2008 until the ordered reassessment of the prior year is completed. To assist all governmental entities fund current year expenses, the DLGF approved the preparation of provisional tax bills. Provisional tax bills are based upon tax bills for 2006 paid in 2007. It is not yet known when the provisional tax bills will be mailed or the anticipated due dates.

Homestead Credit Rebate

The County received money from the State of Indiana for the purpose of the Homestead Credit Rebates, which were to be distributed to homeowners who qualify for a homestead credit. This distribution was to be made within 30 days of receipt of the funds. As of the June 17, 2008, the rebate has not been distributed to the homeowners, because of the uncertainty regarding the assessments as discussed in the Subsequent Event note entitled Reassessment and Property Taxes.

C. Conduit Debt Obligation

The County issued Economic Development Revenue Bonds, Series 2000 and Series 2007-3 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.

The County issued Demand Limited Obligation Revenue Bonds, Series 2007 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, 2007, there were two series of Economic Development Revenue Bonds, and one series of Demand Limited Obligation Revenue Bonds outstanding with an aggregate principal amount payable of \$5,000,000 and \$10,000,000, respectively.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. Postemployment Benefits

In addition to the pension benefits described below, the County provides postemployment health insurance benefits, as authorized by Indiana Code 5-10-8, to all employees who retire from the County on or after attaining age 55 with at least 20 years of service and having been enrolled in the County's health insurance program for 5 years. Currently, 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, 2007, disbursements of \$78,433 were recognized for postemployment benefits.

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

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

2. County Police Retirement Plan

Plan Description

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

Funding Policy and Annual Pension Cost

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

3. County Police Benefit Plan

Plan Description

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

Funding Policy and Annual Pension Cost

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 1,174,904	\$ 781,515	\$ 51,313
Interest on net pension obligation	(44,536)	(10,597)	-
Adjustment to annual required contribution	50,752	21,566	-
Annual pension cost	1,181,120	792,484	51,313
Contributions made	1,071,169	851,023	51,313
Increase (decrease) in net pension obligation	109,951	(58,539)	-
Net pension obligation, beginning of year	(614,288)	(151,390)	-
Net pension obligation, end of year	\$ (504,337)	\$ (209,929)	\$ -

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	5.5%	30%	2%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-06	01-01-08	01-01-08
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	40 years	40 years	40 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

Actuarial Assumptions

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-04	\$ 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	12-31-05	732,860	102%	(124,499)
	12-31-06	770,640	104%	(151,390)
	12-31-07	792,484	109%	(209,929)
County Police Benefit Plan	12-31-05	55,617	100%	-
	12-31-06	51,099	100%	-
	12-31-07	51,313	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)
01-01-06	\$ 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%)
01-01-08	18,342,576	19,363,999	(1,021,423)	95%	2,639,555	(39%)

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

	<u>Year Ending</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage of ARC Contributed County</u>
County Police Retirement Plan	12-31-05	\$ 726,166	102%
	12-31-06	763,373	104%
	12-31-07	781,515	109%
County Police Benefit Plan	12-31-05	\$ 55,617	100%
	12-31-06	51,099	100%
	12-31-07	51,313	100%

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, 2007

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals
Receipts:				
Taxes	\$ 2,732,686	\$ 622,739	\$ 5,272,522	\$ 8,627,947
Licenses and permits	208,771	-	-	208,771
Intergovernmental	9,977,291	113,799	706,207	10,797,297
Charges for services	3,161,133	-	-	3,161,133
Fines and forfeits	323,542	-	-	323,542
Other	457,624	-	51,480	509,104
Total receipts	16,861,047	736,538	6,030,209	23,627,794
Disbursements:				
General government	3,264,087	-	-	3,264,087
Public safety	3,673,599	-	-	3,673,599
Highways and streets	4,957,557	-	-	4,957,557
Health and welfare	7,419,068	-	-	7,419,068
Culture and recreation	117,971	-	-	117,971
Debt service:				
Principal	-	670,000	-	670,000
Interest	-	401,846	-	401,846
Capital outlay	-	-	5,494,219	5,494,219
Total disbursements	19,432,282	1,071,846	5,494,219	25,998,347
Excess (deficiency) of receipts over disbursements	(2,571,235)	(335,308)	535,990	(2,370,553)
Other financing sources (uses):				
Interfund loans made	(9,000,000)	-	-	(9,000,000)
Transfers in	256,354	-	228,991	485,345
Transfers out	(262,675)	-	(2,240,714)	(2,503,389)
Total other financing sources (uses)	(9,006,321)	-	(2,011,723)	(11,018,044)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(11,577,556)	(335,308)	(1,475,733)	(13,388,597)
Cash and investment fund balance - beginning	25,214,430	1,015,158	3,456,835	29,686,423
Cash and investment fund balance - ending	<u>\$ 13,636,874</u>	<u>\$ 679,850</u>	<u>\$ 1,981,102</u>	<u>\$ 16,297,826</u>
<u>Cash and Investment Assets - December 31</u>				
Cash and investments	\$ 9,554,954	\$ -	\$ -	\$ 9,554,954
Restricted assets:				
Cash and investments	4,081,920	679,850	1,981,102	6,742,872
Total cash and investment assets - December 31	<u>\$ 13,636,874</u>	<u>\$ 679,850</u>	<u>\$ 1,981,102</u>	<u>\$ 16,297,826</u>
<u>Cash and Investment Fund Balance - December 31</u>				
Restricted for:				
Debt service	\$ -	\$ 679,850	\$ -	\$ 679,850
Capital projects	-	-	1,981,102	1,981,102
Other purposes	4,081,920	-	-	4,081,920
Unrestricted	9,554,954	-	-	9,554,954
Total cash and investment fund balance - December 31	<u>\$ 13,636,874</u>	<u>\$ 679,850</u>	<u>\$ 1,981,102</u>	<u>\$ 16,297,826</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, 2007

	County Highway	Recycled Road	Local Road and Street	Regional Planner	County Health	Welfare Family and Children	Alcohol and Drug Service Fee
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 12,658	\$ 463,257	\$ 1,949,224	\$ -
Licenses and permits	23,830	-	-	-	156,211	-	-
Intergovernmental	4,390,428	-	814,243	2,313	84,657	2,264,764	-
Charges for services	-	-	-	-	102,791	-	96,702
Fines and Forfeitures	-	-	-	-	-	-	-
Other	146,228	-	60,191	-	2,095	116,867	-
Total receipts	4,560,486	-	874,434	14,971	809,011	4,330,855	96,702
Disbursements:							
General government	-	-	-	77,074	-	-	-
Public safety	-	-	-	-	-	-	121,510
Highways and streets	4,162,573	-	791,064	-	-	-	-
Health and welfare	-	-	-	-	1,332,526	5,892,521	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	4,162,573	-	791,064	77,074	1,332,526	5,892,521	121,510
Excess (deficiency) of receipts over disbursements	397,913	-	83,370	(62,103)	(523,515)	(1,561,666)	(24,808)
Other financing sources (uses):							
Interfund fund loans made	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	10,877
Transfers out	-	-	-	-	(250)	-	-
Total other financing sources (uses)	-	-	-	-	(250)	-	10,877
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	397,913	-	83,370	(62,103)	(523,765)	(1,561,666)	(13,931)
Cash and investment fund balance - beginning	1,393,543	23	337,734	242,393	589,553	2,493,324	15,445
Cash and investment fund balance - ending	<u>\$ 1,791,456</u>	<u>\$ 23</u>	<u>\$ 421,104</u>	<u>\$ 180,290</u>	<u>\$ 65,788</u>	<u>\$ 931,658</u>	<u>\$ 1,514</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ 180,290	\$ 65,788	\$ 931,658	\$ 1,514
Restricted assets:							
Cash and investments	<u>1,791,456</u>	<u>23</u>	<u>421,104</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment assets - December 31	<u>\$ 1,791,456</u>	<u>\$ 23</u>	<u>\$ 421,104</u>	<u>\$ 180,290</u>	<u>\$ 65,788</u>	<u>\$ 931,658</u>	<u>\$ 1,514</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ 1,791,456	\$ 23	\$ 421,104	\$ -	\$ -	\$ -	\$ -
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>180,290</u>	<u>65,788</u>	<u>931,658</u>	<u>1,514</u>
Total cash and investment fund balance - December 31	<u>\$ 1,791,456</u>	<u>\$ 23</u>	<u>\$ 421,104</u>	<u>\$ 180,290</u>	<u>\$ 65,788</u>	<u>\$ 931,658</u>	<u>\$ 1,514</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, 2007
 (Continued)

	Ruth Rohrabaugh Memorial Fund	2004 Reassessment	Contractor Licensure Fees	2006 Reassessment	Sale of County Owned Property	Sheriff Accident Report	Win Tax Fund/ Riverboat
Receipts:							
Taxes	\$ -	\$ 103,421	\$ -	\$ 61,123	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	30,069	-	-	163,750
Charges for services	-	-	88,297	-	-	4,953	-
Fines and Forfeitures	-	-	-	-	-	-	-
Other	-	-	135	52,044	14,502	-	-
Total receipts	-	103,421	88,432	143,236	14,502	4,953	163,750
Disbursements:							
General government	-	-	16,259	934,760	-	-	540,288
Public safety	-	-	-	-	-	1,380	28,720
Highways and streets	-	-	-	-	-	-	3,920
Health and welfare	24,774	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	82,248
Total disbursements	24,774	-	16,259	934,760	-	1,380	655,176
Excess (deficiency) of receipts over disbursements	(24,774)	103,421	72,173	(791,524)	14,502	3,573	(491,426)
Other financing sources (uses):							
Interfund fund loans made	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	49,300
Transfers out	-	-	-	-	-	-	(13,500)
Total other financing sources (uses)	-	-	-	-	-	-	35,800
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(24,774)	103,421	72,173	(791,524)	14,502	3,573	(455,626)
Cash and investment fund balance - beginning	78,990	-	274,505	2,865,055	52,380	927	841,903
Cash and investment fund balance - ending	\$ 54,216	\$ 103,421	\$ 346,678	\$ 2,073,531	\$ 66,882	\$ 4,500	\$ 386,277
Cash and Investment Assets - December 31							
Cash and investments	\$ 54,216	\$ 103,421	\$ 346,678	\$ 2,073,531	\$ 66,882	\$ 4,500	\$ 386,277
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	\$ 54,216	\$ 103,421	\$ 346,678	\$ 2,073,531	\$ 66,882	\$ 4,500	\$ 386,277
Cash and Investment Fund Balance - December 31							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	54,216	103,421	346,678	2,073,531	66,882	4,500	386,277
Total cash and investment fund balance - December 31	\$ 54,216	\$ 103,421	\$ 346,678	\$ 2,073,531	\$ 66,882	\$ 4,500	\$ 386,277

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, 2007
 (Continued)

	Jail Drug Treatment Program	Park Special Nonoperating	Pioneer Cemetery	Big City Seat Belt Enforcement	Children Psychiatric Resident	Emergency Gas Award	Firearms Training
Receipts:							
Taxes	\$ -	\$ -	\$ 15,189	\$ -	\$ 127,814	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	22,170
Intergovernmental	-	-	2,775	32,306	17,579	-	-
Charges for services	-	41,572	-	-	-	-	-
Fines and Forfeitures	4,650	-	-	-	-	-	-
Other	-	760	-	-	-	-	-
Total receipts	4,650	42,332	17,964	32,306	145,393	-	22,170
Disbursements:							
General government	-	-	34,383	-	-	6,500	-
Public safety	11,690	-	-	27,518	155,843	-	10,712
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	27,321	-	-	-	-	-
Total disbursements	11,690	27,321	34,383	27,518	155,843	6,500	10,712
Excess (deficiency) of receipts over disbursements	(7,040)	15,011	(16,419)	4,788	(10,450)	(6,500)	11,458
Other financing sources (uses):							
Interfund fund loans made	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,040)	15,011	(16,419)	4,788	(10,450)	(6,500)	11,458
Cash and investment fund balance - beginning	35,078	18,124	15,757	2,273	155,843	6,500	12,206
Cash and investment fund balance - ending	<u>\$ 28,038</u>	<u>\$ 33,135</u>	<u>\$ (662)</u>	<u>\$ 7,061</u>	<u>\$ 145,393</u>	<u>\$ -</u>	<u>\$ 23,664</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 28,038	\$ 33,135	\$ (662)	\$ -	\$ 145,393	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	-	7,061	-	-	23,664
Total cash and investment assets - December 31	\$ 28,038	\$ 33,135	\$ (662)	\$ 7,061	\$ 145,393	\$ -	\$ 23,664
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ 7,061	\$ -	\$ -	\$ 23,664
Unrestricted	28,038	33,135	(662)	-	145,393	-	-
Total cash and investment fund balance - December 31	\$ 28,038	\$ 33,135	\$ (662)	\$ 7,061	\$ 145,393	\$ -	\$ 23,664

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, 2007
 (Continued)

	Surveyor's Corner Perpetuation	Juvenile Accountability Report	Emergency Reserve	County Option Dog Tax	Identification Security Protection	Family Court	Bioterrorism Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	6,560	-	-	-
Intergovernmental	-	12,170	600,000	-	-	8,000	55,307
Charges for services	24,005	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	44,728	-	-
Other	-	-	-	-	-	-	-
Total receipts	24,005	12,170	600,000	6,560	44,728	8,000	55,307
Disbursements:							
General government	27,130	-	933,538	-	-	17,832	-
Public safety	-	7,302	-	2,577	26,250	-	48,435
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	27,130	7,302	933,538	2,577	26,250	17,832	48,435
Excess (deficiency) of receipts over disbursements	(3,125)	4,868	(333,538)	3,983	18,478	(9,832)	6,872
Other financing sources (uses):							
Interfund fund loans made	-	-	(9,000,000)	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(9,000,000)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,125)	4,868	(9,333,538)	3,983	18,478	(9,832)	6,872
Cash and investment fund balance - beginning	62,068	(4,867)	10,000,000	219	41,808	41,178	33,630
Cash and investment fund balance - ending	<u>\$ 58,943</u>	<u>\$ 1</u>	<u>\$ 666,462</u>	<u>\$ 4,202</u>	<u>\$ 60,286</u>	<u>\$ 31,346</u>	<u>\$ 40,502</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ 1	\$ 666,462	\$ 4,202	\$ 60,286	\$ 31,346	\$ -
Restricted assets:							
Cash and investments	<u>58,943</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,502</u>
Total cash and investment assets - December 31	<u>\$ 58,943</u>	<u>\$ 1</u>	<u>\$ 666,462</u>	<u>\$ 4,202</u>	<u>\$ 60,286</u>	<u>\$ 31,346</u>	<u>\$ 40,502</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Other purposes	\$ 58,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,502
Unrestricted	<u>-</u>	<u>1</u>	<u>666,462</u>	<u>4,202</u>	<u>60,286</u>	<u>31,346</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 58,943</u>	<u>\$ 1</u>	<u>\$ 666,462</u>	<u>\$ 4,202</u>	<u>\$ 60,286</u>	<u>\$ 31,346</u>	<u>\$ 40,502</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, 2007
 (Continued)

	Child Restraint Violations Fines	Harmony House Visit Center	Tobacco Master	Local Law Enforcement Block Grant	Fatality Crash Reduction	Supplemental Public Defender	Jail Literacy and Mentoring
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	47,445	-	26,000	-	5,000
Charges for services	-	-	-	-	-	-	-
Fines and Forfeitures	6,351	-	-	-	-	30,610	-
Other	-	-	879	-	-	-	-
Total receipts	6,351	-	48,324	-	26,000	30,610	5,000
Disbursements:							
General government	-	-	-	-	-	-	4,550
Public safety	6,701	-	-	-	4,394	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	38,044	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	6,701	-	38,044	-	4,394	-	4,550
Excess (deficiency) of receipts over disbursements	(350)	-	10,280	-	21,606	30,610	450
Other financing sources (uses):							
Interfund fund loans made	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(350)	-	10,280	-	21,606	30,610	450
Cash and investment fund balance - beginning	625	9	56,466	1	-	121,743	500
Cash and investment fund balance - ending	<u>\$ 275</u>	<u>\$ 9</u>	<u>\$ 66,746</u>	<u>\$ 1</u>	<u>\$ 21,606</u>	<u>\$ 152,353</u>	<u>\$ 950</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 275	\$ -	\$ 66,746	\$ -	\$ 21,606	\$ 152,353	\$ 950
Restricted assets:							
Cash and investments	-	9	-	1	-	-	-
Total cash and investment assets - December 31	\$ 275	\$ 9	\$ 66,746	\$ 1	\$ 21,606	\$ 152,353	\$ 950
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ -	\$ 9	\$ -	\$ 1	\$ -	\$ -	\$ -
Unrestricted	275	-	66,746	-	21,606	152,353	950
Total cash and investment fund balance - December 31	\$ 275	\$ 9	\$ 66,746	\$ 1	\$ 21,606	\$ 152,353	\$ 950

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, 2007
 (Continued)

	General Adult Probation Service	Extradition	Supplemental Circuit Court	Circuit Court Juvenile Probation User Fees	GPS Probation Tracking	Recorder's Record Perpetuation	Local Law Enforcement Continuing Education
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	2,372	-	-
Charges for services	-	-	18,716	13,007	-	133,958	30,174
Fines and Forfeitures	-	6,745	-	-	-	-	-
Other	-	-	56	-	-	27	-
Total receipts	-	6,745	18,772	13,007	2,372	133,985	30,174
Disbursements:							
General government	-	-	-	-	-	104,932	-
Public safety	-	3,424	-	-	2,372	-	13,290
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	3,424	-	-	2,372	104,932	13,290
Excess (deficiency) of receipts over disbursements	-	3,321	18,772	13,007	-	29,053	16,884
Other financing sources (uses):							
Interfund fund loans made	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(20,501)	(16,529)	-	-	-
Total other financing sources (uses)	-	-	(20,501)	(16,529)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,321	(1,729)	(3,522)	-	29,053	16,884
Cash and investment fund balance - beginning	607	3,733	4,841	10,754	629	182,282	180,903
Cash and investment fund balance - ending	<u>\$ 607</u>	<u>\$ 7,054</u>	<u>\$ 3,112</u>	<u>\$ 7,232</u>	<u>\$ 629</u>	<u>\$ 211,335</u>	<u>\$ 197,787</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 607	\$ 7,054	\$ 3,112	\$ 7,232	\$ 629	\$ 211,335	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	197,787
Total cash and investment assets - December 31	<u>\$ 607</u>	<u>\$ 7,054</u>	<u>\$ 3,112</u>	<u>\$ 7,232</u>	<u>\$ 629</u>	<u>\$ 211,335</u>	<u>\$ 197,787</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197,787
Unrestricted	607	7,054	3,112	7,232	629	211,335	-
Total cash and investment fund balance - December 31	<u>\$ 607</u>	<u>\$ 7,054</u>	<u>\$ 3,112</u>	<u>\$ 7,232</u>	<u>\$ 629</u>	<u>\$ 211,335</u>	<u>\$ 197,787</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, 2007
 (Continued)

	Sheriff Continuing Education	User Fee	Sheriff In Car Video Grant	County Drug Free Community	Superior Court 3 Adult Probation Supplemental	Superior Court 4 Adult Probation Supplemental	Superior Court 1 Adult Probation Supplemental
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	21,863	249,508	-	-	135,078	117,594	36,017
Fines and Forfeitures	-	-	-	133,058	-	-	-
Other	-	-	-	4,620	808	1,170	-
Total receipts	21,863	249,508	-	137,678	135,886	118,764	36,017
Disbursements:							
General government	-	1	-	-	-	-	-
Public safety	9,922	-	-	122,786	172,203	91,227	30,663
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	9,922	1	-	122,786	172,203	91,227	30,663
Excess (deficiency) of receipts over disbursements	11,941	249,507	-	14,892	(36,317)	27,537	5,354
Other financing sources (uses):							
Interfund fund loans made	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	6,261
Transfers out	-	(126,744)	-	-	(3,385)	(26,349)	(2,600)
Total other financing sources (uses)	-	(126,744)	-	-	(3,385)	(26,349)	3,661
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	11,941	122,763	-	14,892	(39,702)	1,188	9,015
Cash and investment fund balance - beginning	10,225	547,766	4	43,801	85,269	151,639	57,275
Cash and investment fund balance - ending	<u>\$ 22,166</u>	<u>\$ 670,529</u>	<u>\$ 4</u>	<u>\$ 58,693</u>	<u>\$ 45,567</u>	<u>\$ 152,827</u>	<u>\$ 66,290</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ 670,529	\$ -	\$ 58,693	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	22,166	-	4	-	45,567	152,827	66,290
Total cash and investment assets - December 31	\$ 22,166	\$ 670,529	\$ 4	\$ 58,693	\$ 45,567	\$ 152,827	\$ 66,290
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ 22,166	\$ -	\$ 4	\$ -	\$ 45,567	\$ 152,827	\$ 66,290
Unrestricted	-	670,529	-	58,693	-	-	-
Total cash and investment fund balance - December 31	\$ 22,166	\$ 670,529	\$ 4	\$ 58,693	\$ 45,567	\$ 152,827	\$ 66,290

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, 2007
 (Continued)

	Circuit Court Adult Probation Supplemental	Juvenile Service Center Food Program	Superior Court 2 Adult Probation Supplemental	Clerk's Record Perpetuation	Prosecutor Pretrial Diversion and Deferral	Superior Court 4 Probation Road Crew	Animal Control Citation Fee
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	50,220	-	-	-	-	-
Charges for services	76,067	-	-	36,209	-	-	-
Fines and Forfeitures	-	-	-	-	1	14,120	1,325
Other	146	-	-	-	887	-	-
Total receipts	76,213	50,220	-	36,209	888	14,120	1,325
Disbursements:							
General government	-	-	-	3,000	175,468	-	-
Public safety	36,752	56,632	-	-	-	7,609	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	36,752	56,632	-	3,000	175,468	7,609	-
Excess (deficiency) of receipts over disbursements	39,461	(6,412)	-	33,209	(174,580)	6,511	1,325
Other financing sources (uses):							
Interfund fund loans made	-	-	-	-	-	-	-
Transfers in	-	-	-	-	126,744	-	-
Transfers out	-	-	-	-	(11,029)	-	-
Total other financing sources (uses)	-	-	-	-	115,715	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	39,461	(6,412)	-	33,209	(58,865)	6,511	1,325
Cash and investment fund balance - beginning	86,304	161,872	15	100,532	356,099	7,480	1,150
Cash and investment fund balance - ending	<u>\$ 125,765</u>	<u>\$ 155,460</u>	<u>\$ 15</u>	<u>\$ 133,741</u>	<u>\$ 297,234</u>	<u>\$ 13,991</u>	<u>\$ 2,475</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ 155,460	\$ -	\$ 133,741	\$ 297,234	\$ 13,991	\$ 2,475
Restricted assets:							
Cash and investments	125,765	-	15	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 125,765</u>	<u>\$ 155,460</u>	<u>\$ 15</u>	<u>\$ 133,741</u>	<u>\$ 297,234</u>	<u>\$ 13,991</u>	<u>\$ 2,475</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Other purposes	\$ 125,765	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	155,460	-	133,741	297,234	13,991	2,475
Total cash and investment fund balance - December 31	<u>\$ 125,765</u>	<u>\$ 155,460</u>	<u>\$ 15</u>	<u>\$ 133,741</u>	<u>\$ 297,234</u>	<u>\$ 13,991</u>	<u>\$ 2,475</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, 2007
 (Continued)

	Unsafe Building	Child Advocacy	Juvenile Service Center United Way Tobacco Education	Superior Court 3 Administrative Fees	Circuit Court Juvenile Administrative Fees	Circuit Court Adult Administrative Fees	Superior Court 1 and 2 Administrative Fees
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and Forfeitures	3,365	350	-	20,004	5,339	12,399	5,796
Other	-	-	-	-	-	-	-
Total receipts	3,365	350	-	20,004	5,339	12,399	5,796
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	630	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	630	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	2,735	350	-	20,004	5,339	12,399	5,796
Other financing sources (uses):							
Interfund fund loans made	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(2,876)
Total other financing sources (uses)	-	-	-	-	-	-	(2,876)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,735	350	-	20,004	5,339	12,399	2,920
Cash and investment fund balance - beginning	14,912	689	101	66,166	24,449	31,697	14,447
Cash and investment fund balance - ending	\$ 17,647	\$ 1,039	\$ 101	\$ 86,170	\$ 29,788	\$ 44,096	\$ 17,367
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 17,647	\$ 1,039	\$ 101	\$ 86,170	\$ 29,788	\$ 44,096	\$ 17,367
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - December 31	\$ 17,647	\$ 1,039	\$ 101	\$ 86,170	\$ 29,788	\$ 44,096	\$ 17,367
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	17,647	1,039	101	86,170	29,788	44,096	17,367
Total cash and investment fund balance - December 31	\$ 17,647	\$ 1,039	\$ 101	\$ 86,170	\$ 29,788	\$ 44,096	\$ 17,367

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, 2007
 (Continued)

	Superior Court 4 Administrative Fees	Beach Act Grant	Juvenile Accountability Grant Match	Juvenile Service Center Resident's Education	State and Community Highway Safety Grant	Bulletproof Vest Program	Asset Forfeitures
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	11,129	-	13,499	71,000	-	19,778
Charges for services	-	-	-	-	-	-	-
Fines and Forfeitures	34,701	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	34,701	11,129	-	13,499	71,000	-	19,778
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	10,308	2,472	26,639	69,312	-	350
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	10,308	2,472	26,639	69,312	-	350
Excess (deficiency) of receipts over disbursements	34,701	821	(2,472)	(13,140)	1,688	-	19,428
Other financing sources (uses):							
Interfund fund loans made	-	-	-	-	-	-	-
Transfers in	-	-	-	9,837	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	9,837	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	34,701	821	(2,472)	(3,303)	1,688	-	19,428
Cash and investment fund balance - beginning	71,975	19,513	15,600	2,348	10,847	86	5,446
Cash and investment fund balance - ending	<u>\$ 106,676</u>	<u>\$ 20,334</u>	<u>\$ 13,128</u>	<u>\$ (955)</u>	<u>\$ 12,535</u>	<u>\$ 86</u>	<u>\$ 24,874</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 106,676	\$ -	\$ -	\$ (955)	\$ -	\$ -	\$ 24,874
Restricted assets:							
Cash and investments	-	20,334	13,128	-	12,535	86	-
Total cash and investment assets - December 31	<u>\$ 106,676</u>	<u>\$ 20,334</u>	<u>\$ 13,128</u>	<u>\$ (955)</u>	<u>\$ 12,535</u>	<u>\$ 86</u>	<u>\$ 24,874</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ -	\$ 20,334	\$ 13,128	\$ -	\$ 12,535	\$ 86	\$ -
Unrestricted	106,676	-	-	(955)	-	-	24,874
Total cash and investment fund balance - December 31	<u>\$ 106,676</u>	<u>\$ 20,334</u>	<u>\$ 13,128</u>	<u>\$ (955)</u>	<u>\$ 12,535</u>	<u>\$ 86</u>	<u>\$ 24,874</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, 2007
 (Continued)

	CASA Victim Assist Grant	Family Reunification Grant	Neutral Zone Grant	Community Corrections Substance Abuse Grant	Alcohol Prevention Grant	Adult Protective Services	Stepping Stone Victim Advocate Program
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	7,000	-	-	5,000	-	148,827	60,957
Charges for services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	7,000	-	-	5,000	-	148,827	60,957
Disbursements:							
General government	-	-	-	-	-	161,745	51,445
Public safety	7,000	-	-	3,312	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	7,000	-	-	3,312	-	161,745	51,445
Excess (deficiency) of receipts over disbursements	-	-	-	1,688	-	(12,918)	9,512
Other financing sources (uses):							
Interfund fund loans made	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	10,000	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	10,000	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	1,688	-	(2,918)	9,512
Cash and investment fund balance - beginning	7,199	59,863	8,126	22	6	(16,101)	-
Cash and investment fund balance - ending	<u>\$ 7,199</u>	<u>\$ 59,863</u>	<u>\$ 8,126</u>	<u>\$ 1,710</u>	<u>\$ 6</u>	<u>\$ (19,019)</u>	<u>\$ 9,512</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,019)	\$ -
Restricted assets:							
Cash and investments	7,199	59,863	8,126	1,710	6	-	9,512
Total cash and investment assets - December 31	<u>\$ 7,199</u>	<u>\$ 59,863</u>	<u>\$ 8,126</u>	<u>\$ 1,710</u>	<u>\$ 6</u>	<u>\$ (19,019)</u>	<u>\$ 9,512</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ 7,199	\$ 59,863	\$ 8,126	\$ 1,710	\$ 6	\$ -	\$ 9,512
Unrestricted	-	-	-	-	-	(19,019)	-
Total cash and investment fund balance - December 31	<u>\$ 7,199</u>	<u>\$ 59,863</u>	<u>\$ 8,126</u>	<u>\$ 1,710</u>	<u>\$ 6</u>	<u>\$ (19,019)</u>	<u>\$ 9,512</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, 2007
 (Continued)

	Jury Fee	County Home Grant	Civil Defense Donation	Emergency Response Grant	Planning Contract Grant	County Health Environmental	Local Health Maintenance
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	90,840
Charges for services	24,011	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Other	611	-	-	-	-	-	-
Total receipts	24,622	-	-	-	-	-	90,840
Disbursements:							
General government	32,226	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	64,947
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	32,226	-	-	-	-	-	64,947
Excess (deficiency) of receipts over disbursements	(7,604)	-	-	-	-	-	25,893
Other financing sources (uses):							
Interfund fund loans made	-	-	-	-	-	-	-
Transfers in	7,384	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	7,384	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(220)	-	-	-	-	-	25,893
Cash and investment fund balance - beginning	-	2,534	60	(2,204)	10,718	59,874	106,172
Cash and investment fund balance - ending	\$ (220)	\$ 2,534	\$ 60	\$ (2,204)	\$ 10,718	\$ 59,874	\$ 132,065
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ (220)	\$ -	\$ 60	\$ (2,204)	\$ -	\$ 59,874	\$ 132,065
Restricted assets:							
Cash and investments	-	2,534	-	-	10,718	-	-
Total cash and investment assets - December 31	\$ (220)	\$ 2,534	\$ 60	\$ (2,204)	\$ 10,718	\$ 59,874	\$ 132,065
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ -	\$ 2,534	\$ -	\$ -	\$ 10,718	\$ -	\$ -
Unrestricted	(220)	-	60	(2,204)	-	59,874	132,065
Total cash and investment fund balance - December 31	\$ (220)	\$ 2,534	\$ 60	\$ (2,204)	\$ 10,718	\$ 59,874	\$ 132,065

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, 2007
 (Continued)

	Co-op Extension and 4 H Build Indiana	Communicable Disease	Recycled Road	Substance Abuse Relapse Prevention	Animal Shelter Donations	Dorothy S. Crowley Juvenile Service Center	Kankakee Valley Operation Roundup Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	5,000	-	-	-
Charges for services	-	49,697	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Other	-	-	-	-	16,913	604	-
Total receipts	-	49,697	-	5,000	16,913	604	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	802	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	44,981	-	-	9,691	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	-	44,981	-	-	9,691	802	-
Excess (deficiency) of receipts over disbursements	-	4,716	-	5,000	7,222	(198)	-
Other financing sources (uses):							
Interfund fund loans made	-	-	-	-	-	-	-
Transfers in	-	250	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	250	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	4,966	-	5,000	7,222	(198)	-
Cash and investment fund balance - beginning	75,000	20,962	405	14,633	12,940	3,897	4
Cash and investment fund balance - ending	<u>\$ 75,000</u>	<u>\$ 25,928</u>	<u>\$ 405</u>	<u>\$ 19,633</u>	<u>\$ 20,162</u>	<u>\$ 3,699</u>	<u>\$ 4</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 75,000	\$ 25,928	\$ 405	\$ 19,633	\$ 20,162	\$ 3,699	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	4
Total cash and investment assets - December 31	<u>\$ 75,000</u>	<u>\$ 25,928</u>	<u>\$ 405</u>	<u>\$ 19,633</u>	<u>\$ 20,162</u>	<u>\$ 3,699</u>	<u>\$ 4</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4
Unrestricted	75,000	25,928	405	19,633	20,162	3,699	-
Total cash and investment fund balance - December 31	<u>\$ 75,000</u>	<u>\$ 25,928</u>	<u>\$ 405</u>	<u>\$ 19,633</u>	<u>\$ 20,162</u>	<u>\$ 3,699</u>	<u>\$ 4</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, 2007
 (Continued)

	Juvenile Service Center State Grants	Fire and Building Services Training Grant	Hazardous Material Team Donations	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	33,592	-	-	-	-	5,414	-
Charges for services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	33,592	-	-	-	-	5,414	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	37,508	-	3,278	-	-	5,564	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	37,508	-	3,278	-	-	5,564	-
Excess (deficiency) of receipts over disbursements	(3,916)	-	(3,278)	-	-	(150)	-
Other financing sources (uses):							
Interfund fund loans made	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(16,225)	-	-
Total other financing sources (uses)	-	-	-	-	(16,225)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,916)	-	(3,278)	-	(16,225)	(150)	-
Cash and investment fund balance - beginning	51,293	144	6,536	12,907	34,658	(14)	104
Cash and investment fund balance - ending	<u>\$ 47,377</u>	<u>\$ 144</u>	<u>\$ 3,258</u>	<u>\$ 12,907</u>	<u>\$ 18,433</u>	<u>\$ (164)</u>	<u>\$ 104</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ 3,258	\$ 12,907	\$ 18,433	\$ (164)	\$ -
Restricted assets:							
Cash and investments	47,377	144	-	-	-	-	104
Total cash and investment assets - December 31	\$ 47,377	\$ 144	\$ 3,258	\$ 12,907	\$ 18,433	\$ (164)	\$ 104
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ 47,377	\$ 144	\$ -	\$ -	\$ -	\$ -	\$ 104
Unrestricted	-	-	3,258	12,907	18,433	(164)	-
Total cash and investment fund balance - December 31	\$ 47,377	\$ 144	\$ 3,258	\$ 12,907	\$ 18,433	\$ (164)	\$ 104

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, 2007
 (Continued)

	Metro Operations Grant - Sheriff	Tuberculosis Outreach Project	Metro Operations Sheriff Equitable	Prosecutor Victim Advocate Grant	Juvenile Service Center Electronic Monitor and Home Detention	Juvy CTP Grant	Teen Court
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	517	-	-	80,748	-	37,989	-
Charges for services	-	-	-	-	2,916	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Other	-	-	5,127	-	-	-	-
Total receipts	517	-	5,127	80,748	2,916	37,989	-
Disbursements:							
General government	-	-	-	85,867	-	-	-
Public safety	8,243	-	11,937	-	-	93,650	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	8,243	-	11,937	85,867	-	93,650	-
Excess (deficiency) of receipts over disbursements	(7,726)	-	(6,810)	(5,119)	2,916	(55,661)	-
Other financing sources (uses):							
Interfund fund loans made	-	-	-	-	-	-	-
Transfers in	3,039	-	-	-	-	-	-
Transfers out	(752)	-	(340)	-	-	-	-
Total other financing sources (uses)	2,287	-	(340)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,439)	-	(7,150)	(5,119)	2,916	(55,661)	-
Cash and investment fund balance - beginning	5,439	72	9,764	(10,549)	23,088	91,377	3
Cash and investment fund balance - ending	\$ -	\$ 72	\$ 2,614	\$ (15,668)	\$ 26,004	\$ 35,716	\$ 3
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ 72	\$ 2,614	\$ (15,668)	\$ 26,004	\$ -	\$ 3
Restricted assets:							
Cash and investments	-	-	-	-	-	35,716	-
Total cash and investment assets - December 31	\$ -	\$ 72	\$ 2,614	\$ (15,668)	\$ 26,004	\$ 35,716	\$ 3
Cash and Investment Fund Balance - December 31							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,716	\$ -
Unrestricted	-	72	2,614	(15,668)	26,004	-	3
Total cash and investment fund balance - December 31	\$ -	\$ 72	\$ 2,614	\$ (15,668)	\$ 26,004	\$ 35,716	\$ 3

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, 2007
 (Continued)

	Superior 1 Vocational Training Supervision Grant	Indiana Youth Institute Grant	Court Interpreter Fee	Courthouse Homeland Security	Park and Recreation Nonreverting	Adult CTP Grant - State Community Corrections	2001 Local Law Enforcement
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	10,500	-	-	78,766	-	18,224	-
Charges for services	-	-	4,500	-	9,167	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Other	-	-	-	-	25	-	-
Total receipts	10,500	-	4,500	78,766	9,192	18,224	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	30,948	-	3,336	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	8,402	-	-
Total disbursements	30,948	-	3,336	-	8,402	-	-
Excess (deficiency) of receipts over disbursements	(20,448)	-	1,164	78,766	790	18,224	-
Other financing sources (uses):							
Interfund fund loans made	-	-	-	-	-	-	-
Transfers in	14,529	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(16,725)	-
Total other financing sources (uses)	14,529	-	-	-	-	(16,725)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,919)	-	1,164	78,766	790	1,499	-
Cash and investment fund balance - beginning	6,472	59	4,000	(78,766)	9,728	-	22
Cash and investment fund balance - ending	<u>\$ 553</u>	<u>\$ 59</u>	<u>\$ 5,164</u>	<u>\$ -</u>	<u>\$ 10,518</u>	<u>\$ 1,499</u>	<u>\$ 22</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ 5,164	\$ -	\$ 10,518	\$ 1,499	\$ -
Restricted assets:							
Cash and investments	<u>553</u>	<u>59</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22</u>
Total cash and investment assets - December 31	<u>\$ 553</u>	<u>\$ 59</u>	<u>\$ 5,164</u>	<u>\$ -</u>	<u>\$ 10,518</u>	<u>\$ 1,499</u>	<u>\$ 22</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ 553	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ 22
Unrestricted	<u>-</u>	<u>-</u>	<u>5,164</u>	<u>-</u>	<u>10,518</u>	<u>1,499</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 553</u>	<u>\$ 59</u>	<u>\$ 5,164</u>	<u>\$ -</u>	<u>\$ 10,518</u>	<u>\$ 1,499</u>	<u>\$ 22</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, 2007
 (Continued)

	Vehicle Inspection	Clerk Title IV-D Incentive	Prosecutor Title IV-D Incentive	LEPC-HMTA Planning Grant	LEPC-HMTA Training Grant	Kankakee River Maintenance	Clerk IV-D Incentive
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	33,799	50,851	3,073	-	-	-
Charges for services	1,850	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	1,850	33,799	50,851	3,073	-	-	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	3,672	-	-	-	503	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	1,931	6,023	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	3,672	1,931	6,023	-	503	-	-
Excess (deficiency) of receipts over disbursements	(1,822)	31,868	44,828	3,073	(503)	-	-
Other financing sources (uses):							
Interfund fund loans made	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,822)	31,868	44,828	3,073	(503)	-	-
Cash and investment fund balance - beginning	6,103	104,871	99,729	31,733	45,377	900	15,981
Cash and investment fund balance - ending	\$ 4,281	\$ 136,739	\$ 144,557	\$ 34,806	\$ 44,874	\$ 900	\$ 15,981
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 4,281	\$ 136,739	\$ 144,557	\$ -	\$ -	\$ 900	\$ 15,981
Restricted assets:							
Cash and investments	-	-	-	34,806	44,874	-	-
Total cash and investment assets - December 31	\$ 4,281	\$ 136,739	\$ 144,557	\$ 34,806	\$ 44,874	\$ 900	\$ 15,981
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ -	\$ 34,806	\$ 44,874	\$ -	\$ -
Unrestricted	4,281	136,739	144,557	-	-	900	15,981
Total cash and investment fund balance - December 31	\$ 4,281	\$ 136,739	\$ 144,557	\$ 34,806	\$ 44,874	\$ 900	\$ 15,981

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, 2007
 (Continued)

	EMS Donations	JTAC BMV Project	Community Corrections State Grant	Metro Operation Drug Free	Real Estate Endorsement Fee Plat Book	Local Emergency Planning and Right To Know	Community Corrections
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	8,675	472,618	5,000	-	-	-
Charges for services	-	-	-	-	15,951	-	644,528
Fines and Forfeitures	-	-	-	-	-	-	-
Other	2,845	-	4,994	-	-	12,798	-
Total receipts	2,845	8,675	477,612	5,000	15,951	12,798	644,528
Disbursements:							
General government	-	-	-	-	11,071	-	-
Public safety	6,816	8,675	459,531	5,000	-	35,551	625,455
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	6,816	8,675	459,531	5,000	11,071	35,551	625,455
Excess (deficiency) of receipts over disbursements	(3,971)	-	18,081	-	4,880	(22,753)	19,073
Other financing sources (uses):							
Interfund fund loans made	-	-	-	-	-	-	-
Transfers in	-	-	16,725	-	-	1,068	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	16,725	-	-	1,068	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,971)	-	34,806	-	4,880	(21,685)	19,073
Cash and investment fund balance - beginning	14,128	-	96,669	-	157,519	139,834	268,242
Cash and investment fund balance - ending	<u>\$ 10,157</u>	<u>\$ -</u>	<u>\$ 131,475</u>	<u>\$ -</u>	<u>\$ 162,399</u>	<u>\$ 118,149</u>	<u>\$ 287,315</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 10,157	\$ -	\$ -	\$ -	\$ 162,399	\$ 118,149	\$ 287,315
Restricted assets:							
Cash and investments	-	-	131,475	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 10,157</u>	<u>\$ -</u>	<u>\$ 131,475</u>	<u>\$ -</u>	<u>\$ 162,399</u>	<u>\$ 118,149</u>	<u>\$ 287,315</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ 131,475	\$ -	\$ -	\$ -	\$ -
Unrestricted	10,157	-	-	-	162,399	118,149	287,315
Total cash and investment fund balance - December 31	<u>\$ 10,157</u>	<u>\$ -</u>	<u>\$ 131,475</u>	<u>\$ -</u>	<u>\$ 162,399</u>	<u>\$ 118,149</u>	<u>\$ 287,315</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, 2007
 (Continued)

	County Corrections	2002 Local Law Enforcement Block Grant	Safe Keeping Law Enforcement	Law Enforcement	GAL/CASA Guardian User Fee	Metro Operations JAG 10K and Under	Spay and Neuter
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	79,027	-	-	-	6,091	9,979	-
Charges for services	-	-	-	-	-	-	6,240
Fines and Forfeitures	-	-	-	-	-	-	-
Other	-	-	2,261	-	-	-	-
Total receipts	79,027	-	2,261	-	6,091	9,979	6,240
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	83,092	-	-	10,164	4,800	9,979	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	3,630
Culture and recreation	-	-	-	-	-	-	-
Total disbursements	83,092	-	-	10,164	4,800	9,979	3,630
Excess (deficiency) of receipts over disbursements	(4,065)	-	2,261	(10,164)	1,291	-	2,610
Other financing sources (uses):							
Interfund fund loans made	-	-	-	-	-	-	-
Transfers in	-	-	340	-	-	-	-
Transfers out	-	-	-	-	-	-	(3,000)
Total other financing sources (uses)	-	-	340	-	-	-	(3,000)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,065)	-	2,601	(10,164)	1,291	-	(390)
Cash and investment fund balance - beginning	74,592	36	-	23,735	242	-	6,975
Cash and investment fund balance - ending	<u>\$ 70,527</u>	<u>\$ 36</u>	<u>\$ 2,601</u>	<u>\$ 13,571</u>	<u>\$ 1,533</u>	<u>\$ -</u>	<u>\$ 6,585</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ 70,527	\$ -	\$ 2,601	\$ 13,571	\$ 1,533	\$ -	\$ 6,585
Restricted assets:							
Cash and investments	-	36	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 70,527</u>	<u>\$ 36</u>	<u>\$ 2,601</u>	<u>\$ 13,571</u>	<u>\$ 1,533</u>	<u>\$ -</u>	<u>\$ 6,585</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
Other purposes	\$ -	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	70,527	-	2,601	13,571	1,533	-	6,585
Total cash and investment fund balance - December 31	<u>\$ 70,527</u>	<u>\$ 36</u>	<u>\$ 2,601</u>	<u>\$ 13,571</u>	<u>\$ 1,533</u>	<u>\$ -</u>	<u>\$ 6,585</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, 2007
 (Continued)

	E-911	DUI Enforcement	Levy Excess	Ditch Maintenance	Community Corrections Commissary	Jail Commissary	Totals
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,732,686
Licenses and permits	-	-	-	-	-	-	208,771
Intergovernmental	-	-	-	-	-	-	9,977,291
Charges for services	915,204	-	-	6,094	40,207	214,257	3,161,133
Fines and Forfeitures	-	-	-	-	-	-	323,542
Other	6,277	-	-	-	-	3,754	457,624
Total receipts	921,481	-	-	6,094	40,207	218,011	16,861,047
Disbursements:							
General government	-	-	-	46,018	-	-	3,264,087
Public safety	928,958	-	-	-	37,024	139,178	3,673,599
Highways and streets	-	-	-	-	-	-	4,957,557
Health and welfare	-	-	-	-	-	-	7,419,068
Culture and recreation	-	-	-	-	-	-	117,971
Total disbursements	928,958	-	-	46,018	37,024	139,178	19,432,282
Excess (deficiency) of receipts over disbursements	(7,477)	-	-	(39,924)	3,183	78,833	(2,571,235)
Other financing sources (uses):							
Interfund fund loans made	-	-	-	-	-	-	(9,000,000)
Transfers in	-	-	-	-	-	-	256,354
Transfers out	-	-	-	(1,870)	-	-	(262,675)
Total other financing sources (uses)	-	-	-	(1,870)	-	-	(9,006,321)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,477)	-	-	(41,794)	3,183	78,833	(11,577,556)
Cash and investment fund balance - beginning	298,836	83	687,815	446,157	21,092	86,942	25,214,430
Cash and investment fund balance - ending	\$ 291,359	\$ 83	\$ 687,815	\$ 404,363	\$ 24,275	\$ 165,775	\$ 13,636,874
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 291,359	\$ 83	\$ -	\$ 404,363	\$ 24,275	\$ 165,775	\$ 9,554,954
Restricted assets:							
Cash and investments	-	-	687,815	-	-	-	4,081,920
Total cash and investment assets - December 31	\$ 291,359	\$ 83	\$ 687,815	\$ 404,363	\$ 24,275	\$ 165,775	\$ 13,636,874
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Other purposes	\$ -	\$ -	\$ 687,815	\$ -	\$ -	\$ -	\$ 4,081,920
Unrestricted	291,359	83	-	404,363	24,275	165,775	9,554,954
Total cash and investment fund balance - December 31	\$ 291,359	\$ 83	\$ 687,815	\$ 404,363	\$ 24,275	\$ 165,775	\$ 13,636,874

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 FUND
 For The Year Ended December 31, 2007

	Jail Bond
Receipts:	
Taxes	\$ 622,739
Intergovernmental	113,799
Total receipts	736,538
Disbursements:	
Debt service:	
Principal	670,000
Interest	401,846
Total disbursements	1,071,846
Deficiency of receipts over disbursements	(335,308)
Cash and investment fund balance - beginning	1,015,158
Cash and investment fund balance - ending	\$ 679,850
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	\$ 679,850
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Debt service	\$ 679,850

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, 2007

	County Economic Development Income Tax (CEDIT)	Cumulative Capital Development	Economic Development	General Drain Improvement	Buffer Zone Protection Grant	Redmill Dam Coastal Grant	First Responder Equipment Grant	EMA Homeland Security Grant	Totals
Receipts:									
Taxes	\$ 4,872,551	\$ 399,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,272,522
Intergovernmental	-	72,122	76,000	-	37,582	-	-	520,503	706,207
Other	176	51,304	-	-	-	-	-	-	51,480
Total receipts	4,872,727	523,397	76,000	-	37,582	-	-	520,503	6,030,209
Disbursements:									
Capital outlay	3,499,751	1,336,555	180,081	35,856	37,582	1,189	-	403,205	5,494,219
Excess (deficiency) of receipts over disbursements	1,372,976	(813,158)	(104,081)	(35,856)	-	(1,189)	-	117,298	535,990
Other financing sources (uses):									
Transfers in	-	-	227,121	1,870	-	-	-	-	228,991
Transfers out	(1,766,776)	(473,938)	-	-	-	-	-	-	(2,240,714)
Total other financing sources (uses)	(1,766,776)	(473,938)	227,121	1,870	-	-	-	-	(2,011,723)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(393,800)	(1,287,096)	123,040	(33,986)	-	(1,189)	-	117,298	(1,475,733)
Cash and investment fund balance - beginning	394,224	2,785,492	307,290	85,117	-	1,189	774	(117,251)	3,456,835
Cash and investment fund balance - ending	\$ 424	\$ 1,498,396	\$ 430,330	\$ 51,131	\$ -	\$ -	\$ 774	\$ 47	\$ 1,981,102
<u>Cash and Investment Assets - December 31</u>									
Restricted assets:									
Cash and investments	\$ 424	\$ 1,498,396	\$ 430,330	\$ 51,131	\$ -	\$ -	\$ 774	\$ 47	\$ 1,981,102
<u>Cash and Investment Fund Balance - December 31</u>									
Restricted for:									
Capital projects	\$ 424	\$ 1,498,396	\$ 430,330	\$ 51,131	\$ -	\$ -	\$ 774	\$ 47	\$ 1,981,102

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, 2007

	Group Health Insurance	County Liability Insurance	Totals
Operating receipts:			
Employer contributions	\$ 4,031,959	\$ 1,099,935	\$ 5,131,894
Employee contributions	803,868	-	803,868
Miscellaneous receipts	<u>873,324</u>	<u>498,501</u>	<u>1,371,825</u>
Total operating receipts	<u>5,709,151</u>	<u>1,598,436</u>	<u>7,307,587</u>
Operating disbursements:			
Insurance disbursements	5,285,665	1,652,681	6,938,346
Miscellaneous disbursements	<u>1,070</u>	<u>-</u>	<u>1,070</u>
Total operating disbursements	<u>5,286,735</u>	<u>1,652,681</u>	<u>6,939,416</u>
Excess (deficiency) of receipts over disbursements	<u>422,416</u>	<u>(54,245)</u>	<u>368,171</u>
Nonoperating receipts:			
Interest and investment receipts	<u>15,862</u>	<u>-</u>	<u>15,862</u>
Excess (deficiency) of receipts over disbursements and nonoperating receipts	438,278	(54,245)	384,033
Cash and investment fund balance - beginning	<u>861,535</u>	<u>87,499</u>	<u>949,034</u>
Cash and investment fund balance - ending	<u>\$ 1,299,813</u>	<u>\$ 33,254</u>	<u>\$ 1,333,067</u>
<u>Cash and Investment Assets - December 31</u>			
Cash and investments	<u>\$ 1,299,813</u>	<u>\$ 33,254</u>	<u>\$ 1,333,067</u>
<u>Cash and Investment Fund Balance - December 31</u>			
Unrestricted	<u>\$ 1,299,813</u>	<u>\$ 33,254</u>	<u>\$ 1,333,067</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PENSION TRUST FUNDS
 For The Year Ended December 31, 2007

	<u>Sheriff's Retirement Trust</u>	<u>Sheriff's Benefit Trust</u>	<u>Totals</u>
Additions:			
Contributions:			
Employer	\$ 882,284	\$ 51,313	\$ 933,597
Plan members	<u>616,140</u>	<u>41,038</u>	<u>657,178</u>
Total contributions	<u>1,498,424</u>	<u>92,351</u>	<u>1,590,775</u>
Investment receipts:			
Interest	<u>547,284</u>	<u>38,152</u>	<u>585,436</u>
Total additions	<u>2,045,708</u>	<u>130,503</u>	<u>2,176,211</u>
Deductions:			
Benefits	<u>797,438</u>	<u>53,343</u>	<u>850,781</u>
Excess of total additions over total deductions	1,248,270	77,160	1,325,430
Cash and investment fund balance - beginning	<u>17,494,911</u>	<u>1,150,804</u>	<u>18,645,715</u>
Cash and investment fund balance - ending	<u>\$ 18,743,181</u>	<u>\$ 1,227,964</u>	<u>\$ 19,971,145</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, 2007

	Common School Principal	Congressional School Principal	Neil Thompson Scholarship	Totals
Additions:				
Contributions:				
Other	\$ -	\$ -	\$ 2,500	\$ 2,500
Investment earnings:				
Interest	-	-	2,869	2,869
Total additions	-	-	5,369	5,369
Deductions:				
Scholarship	-	-	1,500	1,500
Excess of total additions over total deductions	-	-	3,869	3,869
Cash and investment fund balance - beginning	668	55,605	62,131	118,404
Cash and investment fund balance - ending	<u>\$ 668</u>	<u>\$ 55,605</u>	<u>\$ 66,000</u>	<u>\$ 122,273</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2007

	<u>Excise</u>	<u>Commercial Vehicle Excise</u>	<u>Payroll</u>	<u>Payroll Deductions</u>	<u>Sheriff's Pension Nonreverting</u>	<u>Subdivision Bond Trust</u>	<u>Capital Improvement Hotel/Motel Tax</u>
Additions:							
Agency fund additions	\$ 11,573,586	\$ 1,366,892	\$ 16,934,801	\$ 24,696,272	\$ 97,455	\$ 17,260	\$ 1,354,940
Deductions:							
Agency fund deductions	<u>9,283,430</u>	<u>1,366,892</u>	<u>16,934,801</u>	<u>24,682,530</u>	-	<u>9,437</u>	<u>1,354,940</u>
Excess (deficiency) of total additions over total deductions	2,290,156	-	-	13,742	97,455	7,823	-
Restated cash and investment fund balance - beginning	<u>1,665</u>	-	<u>2,709</u>	<u>209,257</u>	-	<u>80,917</u>	-
Cash and investment fund balance - ending	<u>\$ 2,291,821</u>	<u>\$ -</u>	<u>\$ 2,709</u>	<u>\$ 222,999</u>	<u>\$ 97,455</u>	<u>\$ 88,740</u>	<u>\$ -</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The year Ended December 31, 2007
 (Continued)

	County Welfare Trust	Congressional School Interest	Tax Sale Redemption	Tax Sale Surplus	Excess Tax	Mortgage Recording Fee	Homestead Credit Rebate Fund
Additions:							
Agency fund additions	\$ 70,342	\$ -	\$ 583,715	\$ 786	\$ 14,153	\$ 14,918	\$ 6,519,215
Deductions:							
Agency fund deductions	60,187	-	606,705	2,887,720	254,780	15,085	-
Excess (deficiency) of total additions over total deductions	10,155	-	(22,990)	(2,886,934)	(240,627)	(167)	6,519,215
Restated cash and investment fund balance - beginning	45,807	22,477	22,990	3,245,803	520,670	1,230	-
Cash and investment fund balance - ending	<u>\$ 55,962</u>	<u>\$ 22,477</u>	<u>\$ -</u>	<u>\$ 358,869</u>	<u>\$ 280,043</u>	<u>\$ 1,063</u>	<u>\$ 6,519,215</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The year Ended December 31, 2007
 (Continued)

	Fines and Forfeitures	Inheritance Tax	Infraction Judgement	Special Death Benefit Fee	City and Town Court Cost	Overweight Vehicle	Coroner's Education
Additions:							
Agency fund additions	\$ 60,085	\$ 3,133,951	\$ 488,665	\$ 18,930	\$ 46,465	\$ 9,702	\$ 10,535
Deductions:							
Agency fund deductions	51,309	2,676,078	480,301	19,010	-	8,994	10,519
Excess (deficiency) of total additions over total deductions	8,776	457,873	8,364	(80)	46,465	708	16
Restated cash and investment fund balance - beginning	6,546	432,988	31,703	1,435	22,404	-	677
Cash and investment fund balance - ending	<u>\$ 15,322</u>	<u>\$ 890,861</u>	<u>\$ 40,067</u>	<u>\$ 1,355</u>	<u>\$ 68,869</u>	<u>\$ 708</u>	<u>\$ 693</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The year Ended December 31, 2007
 (Continued)

	Sales Disclosure	Insurance 125 Reimbursement	Circuit Court Adult Transfer Fees	Superior Court 4 Transfer Fees	State Sales Disclosure	Settlement	Library Settlement
Additions:							
Agency fund additions	\$ 54,940	\$ 117,723	\$ 525	\$ 225	\$ 12,590	\$ 32,766,493	\$ -
Deductions:							
Agency fund deductions	5,930	113,793	263	112	48,900	32,766,493	-
Excess (deficiency) of total additions over total deductions	49,010	3,930	262	113	(36,310)	-	-
Restated cash and investment fund balance - beginning	1,180	17,854	488	300	37,075	32,644	(38)
Cash and investment fund balance - ending	<u>\$ 50,190</u>	<u>\$ 21,784</u>	<u>\$ 750</u>	<u>\$ 413</u>	<u>\$ 765</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, 2007
 (Continued)

	Corporate General Settlement	Over Collect. Homestead Credit	Eleven Co. Drainage Board	Michigan City Delinquent Sanitation	Excess Sanitation	LaPorte Delinquent Sanitation
Additions:						
Agency fund additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,141
Deductions:						
Agency fund deductions	-	-	-	-	-	5,141
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	-
Restated cash and investment fund balance - beginning	<u>4,127</u>	<u>5,225</u>	<u>106</u>	<u>994</u>	<u>1,405</u>	<u>746</u>
Cash and investment fund balance - ending	<u>\$ 4,127</u>	<u>\$ 5,225</u>	<u>\$ 106</u>	<u>\$ 994</u>	<u>\$ 1,405</u>	<u>\$ 746</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The year Ended December 31, 2007
 (Continued)

	39 N Conservancy Delinquent Sanitation	Delinquent Garbage	Excess Ditch	Kingsford Heights Delinquent Sanitation	Financial Institution Guaranteed	Solid Waste User Fees
Additions:						
Agency fund additions	\$ 14,672	\$ -	\$ -	\$ -	\$ 716,303	\$ 269,102
Deductions:						
Agency fund deductions	<u>14,672</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>716,303</u>	<u>269,102</u>
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	-
Restated cash and investment fund balance - beginning	<u>-</u>	<u>7</u>	<u>286</u>	<u>168</u>	<u>-</u>	<u>59,642</u>
Cash and investment fund balance - ending	<u>\$ -</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, 2007
 (Continued)

	Educational Plate Fee	Center Township Poor Relief	Michigan Township Poor Relief	County Treasurer	County Clerk - LaPorte	County Clerk - Michigan City
Additions:						
Agency fund additions	\$ 11,925	\$ -	\$ -	\$ 1,935,737,790	\$ 9,382,314	\$ 5,078,993
Deductions:						
Agency fund deductions	11,925	-	-	1,871,526,640	8,785,734	4,920,624
Excess (deficiency) of total additions over total deductions	-	-	-	64,211,150	596,580	158,369
Restated cash and investment fund balance - beginning	-	(91)	1	2,640,653	913,886	1,349,304
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ (91)</u>	<u>\$ 1</u>	<u>\$ 66,851,803</u>	<u>\$ 1,510,466</u>	<u>\$ 1,507,673</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The year Ended December 31, 2007
 (Continued)

	County Sheriff Inmate Trust	Resident Trust	County Sheriff	Prosecuting Attorney Bad Check	County Adjusted Gross Income Tax (CAGIT)	Totals
Additions:						
Agency fund additions	\$ 552,186	\$ 21,615	\$ 1,547,610	\$ 20,497	\$ 9,426,304	\$ 2,062,749,616
Deductions:						
Agency fund deductions	553,178	24,659	1,634,928	20,494	11,027,746	1,993,149,355
Excess (deficiency) of total additions over total deductions	(992)	(3,044)	(87,318)	3	(1,601,442)	69,600,261
Restated cash and investment fund balance - beginning	7,273	3,391	115,613	3	1,601,442	11,442,962
Cash and investment fund balance - ending	<u>\$ 6,281</u>	<u>\$ 347</u>	<u>\$ 28,295</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 81,043,223</u>

LAPORTE COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS

For The Year Ended December 31, 2007

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

General infrastructure assets have not been recorded by the County.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 168,830
Buildings	36,170,840
Building improvements	1,080,248
Improvements other than buildings	376,191
Machinery and equipment	21,478,046
Construction in progress	<u>3,125,212</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 62,399,367</u>

LAPORTE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2007

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental Activities:		
Bonds payable:		
General obligation bonds:		
Jail renovation and expansion	\$ 14,195,000	\$ 1,454,742

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:

Board of County Commissioners
Clerk of the Circuit Court
County Assessor
County Auditor
County Circuit Court Juvenile Probation Department
County Council
County Health Department
County Prosecutor
County Sheriff
County Treasurer

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF 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, 2007. 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, 2007. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2007-2.

Internal Control Over Compliance

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

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

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

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in item 2007-2 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies.

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

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

June 17, 2008

LAPORTE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2007

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		\$ 18,185
National School Lunch Program	10.555		<u>26,041</u>
Total for cluster			<u>44,226</u>
Special Supplemental Nutrition Program for Women, Infants and Children	10.557		<u>6,165</u>
Total for federal grantor agency			<u>50,391</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
Federal Surplus Property Transfer Program	16.578		<u>22,791</u>
Pass-Through Indiana Criminal Justice Institute			
Juvenile Accountability Block Grants	16.523		<u>7,302</u>
Crime Victim Assistance	16.575	04VA171 06VA076 06VA075	7,000 51,445 <u>85,867</u>
Total for program			<u>144,312</u>
Edward Byrne Memorial Formula Grant Programs	16.579	04-DB-082	<u>9,979</u>
Local Law Enforcement Block Grant Program	16.592		<u>5,564</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738		<u>8,996</u>
Total for federal grantor agency			<u>198,944</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
State and Community Highway Safety	20.600	PT-07-04-01-13 K8-07-03-01-08	27,518 <u>69,312</u>
Total for cluster			<u>96,830</u>
Pass-Through Judicial Technology and Automation Committee of the Division of State Court Administration and the Bureau of Motor Vehicles (BMV)			
National Motor Carrier Safety	20.218		<u>8,675</u>
Pass-Through Indiana Department of Homeland Security			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		<u>503</u>
Total for federal grantor agency			<u>106,008</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, 2007
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Family and Social Service Administration Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		<u>161,745</u>
Pass-Through Indiana Department of Health Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283		<u>48,435</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement County Prosecutor County Clerk Indirect Costs	93.563		340,131 61,217 <u>37,690</u>
Total for program			<u>439,038</u>
Total for federal grantor agency			<u>649,218</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster Homeland Security Grant Program	97.067		214,408 17,901 188,797 <u>37,582</u>
05 State Homeland Security Program SHSP			214,408
06 State Homeland Security Program SHSP			17,901
Law Enforcement Terrorism Prevention Program LETPP			188,797
Buffer Zone Protection Program BZPP			<u>37,582</u>
Total for cluster			<u>458,688</u>
Emergency Management Performance Grants	97.042		<u>32,417</u>
Total for federal grantor agency			<u>491,105</u>
Total federal awards expended			<u>\$ 1,495,666</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, 2007:

Program Title	Federal CFDA Number	2007
Crime Victim Assistance	16.575	<u>\$ 58,445</u>

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?	yes

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

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

Identification of Major Programs:

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

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

FINDING 2007-1, INTERNAL CONTROLS: CLERK OF THE CIRCUIT COURT COMPUTER SYSTEM

The Manatron computer software system is used for recording financial transactions. In order to balance each day, daily batches are retrieved from the computer system and totals are compared 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. A deficiency in the computer program allows for batches not to be included in daily balancing and the possibility of batches never being included in balancing the computer system to the daily receipts.

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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

We recommended that the Clerk contact the software vendor or work with the County's Information Technology Department to determine how to correct this deficiency.

Section III – Federal Award Findings and Questioned Costs

FINDING 2007-2, REPORTING REQUIREMENTS

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

The County Clerk and County Prosecutor are reimbursed a portion of their expenses related to the operation of the Child Support Enforcement Program Title IV-D. Each office is to maintain records on the expenses paid. It is based upon these records that a monthly claim for reimbursement is prepared. The actual expenses, (except for a couple of items within the Clerk's office) are listed on the claim form, but only 66% of the total is allowed to be reimbursed.

The claims prepared and submitted for the months of May, August, and November for the Prosecutor's office were recomputed and tested to supporting documentation. Based upon the recalculations of the claims, the total line on the claim for May was not accurate. The total claimed was \$51,452.92, but the amounts shown on the report totaled \$72,922.01; thus, the County Prosecutor under claimed \$21,469.09 of expenditures.

Amounts claimed for health insurance premiums paid by the County did not agree to the County's payroll records. Amounts claimed were in excess of amounts paid for two employees. The differences were less than \$1000.

The reports are prepared by one employee and reviewed by another. A comparison of claims to supporting documentation is not performed. Establishing such a control is important to ensure that the reports are complete, accurate, and supported by underlying documentation.

Within the Clerk's Office, amounts are claimed for telephone and copies, which are not supported. The person who prepares the reports indicated that the costs claimed are estimates, as they cannot be adequately supported.

The Clerk needs to determine a reasonable method to calculate estimates for proper allocation of costs. Such calculations should be retained for audit and reviewed periodically to determine that the estimated method used remains appropriate.

Officials need to establish procedures for reviewing reports to ensure accuracy. Costs claimed need to be properly supported and documented or officials risk over claiming or under claiming costs. When costs are under claimed, then the County overall loses funds that support the program. When costs are over claimed, then the excesses may have to be repaid to the appropriate agency.

LAPORTE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

CFR § 304.21 entitled, "Federal financial participation in the costs of cooperative arrangements with courts and law enforcement officials," states in part: " (a) General. Subject to the conditions and limitations specified in this part, Federal financial participation (FFP) at the applicable matching rate is available in the costs of cooperative agreements with appropriate courts and law enforcement officials in accordance with the requirements of § 302.34 of this chapter. Law enforcement officials means district attorneys, attorneys general, and similar public attorneys and prosecutors and their staff. When performed under written agreement, costs of the following activities are subject to reimbursement:

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

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

We recommended that the person who reviews the claims for reimbursement not only check the math accuracy, but also review the supporting documentation.

LAPORTE COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.



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

May 28, 2008

Indiana State Board of Accounts
Audit Division
Indianapolis, IN 46204

To Whom It May Concern:

Fiscal Year: January 1, 2007, to December 31, 2007
Auditee Contact Person: Mrs. Teresa M. Shuter
Title of Contact Person: La Porte County Auditor
Phone Number: (219) 326-6808, Ext. 2226

Section II – Financial Statement Findings

FINDING NUMBER 2007-01, INTERNAL CONTROL: CLERK'S COMPUTER SYSTEM

This finding was forwarded to our Information Technology Department for a response and it was also forwarded to Bette Conroy, Circuit Court Clerk, as recommended. This has been an on-going problem with the software vendor. Darlene Hale, IT Director, has been informed that LaPorte County will be included in the group of eight (8) counties to be installed with the new JTAC Odyssey system in 2009. LaPorte County was not selected as one of the five (5) counties to be installed this year. If this plan transpires, we would no longer be on the NASA (National Association of System Administrators) Gavel system.

Section III – Financial Statement Findings

FINDING NUMBER 2007-02, REPORTING REQUIREMENTS

This finding was forwarded to the Prosecutor's Office and to the Clerk's Office for a response. Regarding the Prosecutor's Office, Prosecutor Robert Beckman and his Administrative Assistant, Bonnie Rutherford, met with Sheryl Lestinsky, Payroll Administrator. A payroll report will be generated that can be used each month by the Prosecutor's Office in computing the reimbursement claims. In reference to the underclaimed amount of \$21,469.09 due to a calculation error, Barry McDonnell, Child Support Administrator, will determine whether or not he can file a revision on May's claim. As a note from the Prosecutor's Office, the amount lost to the General Fund and Clerk would have been \$4,766.14 and not the total of \$21,469.09.

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

In reference to the Clerk's Office, County Clerk Bette Conroy is preparing a written response to the findings regarding the amounts claimed for telephone and copies.

Respectfully,

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

Teresa M. Shuter
LaPorte County Auditor

LAPORTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 17, 2008, with Teresa M. Shuter, Auditor; Mark Yagelski, President of the County Council; and William Hager, President of the Board of County Commissioners.