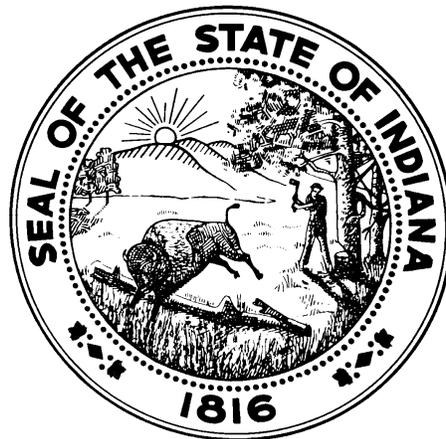


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

ANNUAL FINANCIAL REPORT

2008

LAPORTE COUNTY, INDIANA



FILED

11/25/2009

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report on Financial Statements and Supplementary Schedule of Expenditures of Federal Awards	3-4
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	5-6
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Activities and Net Assets – Cash and Investment Basis	7
Fund Financial Statements:	
Governmental Funds:	
Statement of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Governmental Funds	8
Proprietary Funds:	
Statement of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Proprietary Funds.....	9
Fiduciary Funds:	
Statement of Additions, Deductions, and Changes in Cash and Investment Balances – Fiduciary Funds	10
Notes to Financial Statements	11-25
Required Supplementary Information:	
Schedules of Funding Progress	26
Schedules of Contributions From the Employer and Other Contributing Entities	27
Supplementary Information:	
Combining Schedule of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Other Governmental Funds.....	28-49
Combining Schedule of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Internal Service Funds	50
Combining Schedule of Additions, Deductions, and Changes in Cash and Investment Balances – Pension Trust Funds	51
Combining Schedule of Additions, Deductions, and Changes in Cash and Investment Balances – Private-Purpose Trust Funds	52
Combining Schedule of Additions, Deductions, and Changes in Cash and Investment Balances – Agency Funds.....	53-60
Schedule of Capital Assets.....	61
Schedule of Long-Term Debt	62
Other Reports.....	63
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133.....	66-67
Schedule of Expenditures of Federal Awards	68
Notes to Schedule of Expenditures of Federal Awards.....	69
Schedule of Findings and Questioned Costs	70
Auditee Prepared Schedule:	
Summary Schedule of Prior Audit Findings	71
Exit Conference.....	72

SCHEDULE OF OFFICIALS

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



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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, each major fund, and the aggregate remaining fund information of LaPorte County (County), as of and for the year ended December 31, 2008, 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 units of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component 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, each major fund, and the aggregate remaining fund information of the County as of December 31, 2008, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated October 27, 2009, 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, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

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

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

The County provides postemployment health insurance benefits to eligible retirees. The County has not provided an actuarial study to determine the County's annual post employment benefit costs in accordance with GASB Statement 45. 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

October 27, 2009



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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, each major fund, and the aggregate remaining fund information of LaPorte County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated October 27, 2009. 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.

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

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

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

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

Compliance and Other Matters

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

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

STATE BOARD OF ACCOUNTS

October 27, 2009

LAPORTE COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2008

<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>Primary Government</u>
				<u>Governmental Activities</u>
Primary government:				
Governmental activities:				
General government	\$ 35,660,663	\$ 992,731	\$ -	\$ (34,667,932)
Public safety	18,731,909	2,168,631	32,417	(16,530,861)
Highways and streets	10,973,452	-	-	(10,973,452)
Sanitation	-	47,300	-	47,300
Health and welfare	7,909,842	3,115,164	642,157	(4,152,521)
Economic development	3,882,466	-	-	(3,882,466)
Culture and recreation	1,782,678	52,206	-	(1,730,472)
Principal and interest on indebtedness	1,458,593	-	-	(1,458,593)
Total governmental activities	<u>\$ 80,399,603</u>	<u>\$ 6,376,032</u>	<u>\$ 674,574</u>	<u>(73,348,997)</u>
General receipts:				
Property taxes				38,620,517
Intergovernmental				15,155,393
Other local sources				6,851,654
Grants and contributions not restricted to specific programs				6,485,854
Investment earnings				4,068,608
Total general receipts				71,182,026
Change in net assets				(2,166,971)
Net assets - beginning				69,754,420
Net assets - ending				\$ 67,587,449
 <u>Assets</u>				
Cash and investments				\$ 34,979,924
Restricted assets:				
Cash and investments				32,607,525
Total assets				\$ 67,587,449
 <u>Net Assets</u>				
Restricted for:				
General government				\$ 1,428,404
Public safety				838,322
Highways and streets				19,794,804
Health and welfare				2,555,772
Culture and recreation				10,632
Debt service				357,000
Capital outlay				7,622,591
Unrestricted				34,979,924
Total net assets				\$ 67,587,449

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, 2008

	General	Major Moves Construction	Jail Bond Reduction	Other Governmental Funds	Totals
Receipts:					
Taxes	\$ 22,690,877	\$ -	\$ -	\$ 11,096,659	\$ 33,787,536
Special assessments	-	-	-	112,381	112,381
Licenses and permits	-	-	-	206,652	206,652
Intergovernmental	2,900,524	-	-	17,838,952	20,739,476
Charges for services	3,664,996	-	-	2,340,376	6,005,372
Fines and forfeits	547,486	-	-	972,703	1,520,189
Other	5,144,998	947,505	-	1,550,748	7,643,251
Total receipts	34,948,881	947,505	-	34,118,471	70,014,857
Disbursements:					
General government	21,318,337	-	-	5,198,797	26,517,134
Public safety	15,394,917	-	-	3,219,599	18,614,516
Highways and streets	-	4,034,997	-	6,379,026	10,414,023
Health and welfare	644,285	-	-	7,262,716	7,907,001
Economic development	-	-	-	3,882,466	3,882,466
Culture and recreation	401,238	-	-	1,381,440	1,782,678
Debt service:					
Principal	-	-	-	710,000	710,000
Interest	-	-	-	748,593	748,593
Capital outlay:					
General government	31,468	-	-	694,511	725,979
Public safety	-	-	-	117,393	117,393
Highways and streets	-	168,397	-	391,032	559,429
Health and welfare	-	-	-	2,841	2,841
Total disbursements	37,790,245	4,203,394	-	29,988,414	71,982,053
Excess (deficiency) of receipts over disbursements	(2,841,364)	(3,255,889)	-	4,130,057	(1,967,196)
Other financing sources (uses):					
Transfers in	5,025,065	-	1,697,505	9,272,095	15,994,665
Transfers out	(9,000,000)	-	-	(6,994,665)	(15,994,665)
Other receipts	8,489	-	-	-	8,489
Total other financing sources (uses)	(3,966,446)	-	1,697,505	2,277,430	8,489
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,807,810)	(3,255,889)	1,697,505	6,407,487	(1,958,707)
Cash and investment fund balance - beginning	7,804,381	22,591,703	7,160,499	30,864,770	68,421,353
Cash and investment fund balance - ending	<u>\$ 996,571</u>	<u>\$ 19,335,814</u>	<u>\$ 8,858,004</u>	<u>\$ 37,272,257</u>	<u>66,462,646</u>
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.					
					<u>1,124,803</u>
Net assets of governmental activities					<u>\$ 67,587,449</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ 996,571	\$ -	\$ 8,858,004	\$ 24,878,248	\$ 34,732,823
Restricted assets:					
Cash and investments	-	19,335,814	-	12,394,009	31,729,823
Total cash and investment assets - ending	<u>\$ 996,571</u>	<u>\$ 19,335,814</u>	<u>\$ 8,858,004</u>	<u>\$ 37,272,257</u>	<u>\$ 66,462,646</u>
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ 550,788	\$ 550,788
Public safety	-	-	-	838,236	838,236
Highways and streets	-	19,335,814	-	458,990	19,794,804
Health and welfare	-	-	-	2,555,772	2,555,772
Culture and recreation	-	-	-	10,632	10,632
Debt service	-	-	-	357,000	357,000
Capital outlay	-	-	-	7,622,591	7,622,591
Unrestricted	996,571	-	8,858,004	24,878,248	34,732,823
Total cash and investment fund balance - ending	<u>\$ 996,571</u>	<u>\$ 19,335,814</u>	<u>\$ 8,858,004</u>	<u>\$ 37,272,257</u>	<u>\$ 66,462,646</u>

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, 2008

	<u>Internal Service Funds</u>
Operating receipts:	
Employee and employer contributions	\$ 8,209,286
Operating disbursements:	
Insurance claims and expense	<u>8,417,550</u>
Deficiency of operating receipts over operating disbursements	<u>(208,264)</u>
Cash and investment fund balance - beginning	<u>1,333,067</u>
Cash and investment fund balance - ending	<u>\$ 1,124,803</u>
<u>Cash and Investment Assets - December 31</u>	
Cash and investments	\$ 192,885
Restricted assets:	
Cash and investments	<u>931,918</u>
Total cash and investment assets - December 31	<u>\$ 1,124,803</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	\$ 931,918
Unrestricted	<u>192,885</u>
Total cash and investment fund balance - December 31	<u>\$ 1,124,803</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, 2008

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer and plan members	\$ 544,148	\$ 2,750	
Investment earnings:			
Interest	673,731	2,864	
Total additions	1,217,879	5,614	
Deductions:			
Benefits	1,115,656	1,000	
Loss on Investments	4,018,260	-	
Administrative and general	-	5,750	
Total deductions	5,133,916	6,750	
Deficiency of total additions over total deductions	(3,916,037)	(1,136)	
Cash and investment fund balance - beginning	19,971,145	122,273	
Cash and investment fund balance - ending	\$ 16,055,108	\$ 121,137	\$ 56,692,569

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.

Jointly Governed Organization

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, 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 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 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.

Additionally, the County reports the following fund types:

The internal service fund accounts for general liability related to health insurance, worker's 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 retirement pension plan and the sheriff's benefit pension plan, which accumulate resources for pension benefit payments.

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

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

C. Measurement Focus and Basis of Accounting

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

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

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively.

3. 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.

4. 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.

5. Equity Classification

Government-Wide Statements

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

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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, and (2) operating grants and contributions. 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:

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the government-wide 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. Disbursements in Excess of Appropriations

For the year ended December 31, 2008, disbursements exceeded budgeted appropriations in the following funds by the amounts below:

Fund	
Major funds:	
General Fund	\$ 3,584,019
Other governmental funds:	
Pioneer Cemetery Operating	5,132
County Health	26,130
County Highway	765,652
Children's Psychiatric Resident	281,900
2006 Reassessment	70,662
Total	\$ 4,733,495

These disbursements were funded by available fund balance.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. Cash and Investment Balance Deficits

At December 31, 2008, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	Amount
Governmental funds:	
Pioneer Cemetery Operating	\$ 4,656
Juvenile Accountability Report	3,039
Emergency Response	2,204
Prosecutor Victim Advocate	22,403
Metro Op JAG 10K & Under	6,216
Adult Protective Services	10,639
Agency funds:	
Settlement	174,154
Library Settlement	38
Center Township Poor Relief	91
Sheriffs Pension Nonreverting	51,540

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

As of December 31, 2008, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Type	Sheriffs Retirement and Benefit Pension Plans
U.S. agencies	\$ 1,499,559
Municipal notes and bonds	125,966
Corporate notes and bonds	2,371,631
Corporate stock	4,430,103
Mutual funds	6,941,453
Total	\$ 15,368,712

Statutory Authorization for Investments

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

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

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Investment Custodial Credit Risk

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

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

At December 31, 2008, 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 \$15,368,712. Of these investments \$15,368,712 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 for interest rate risk.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. agencies	\$ 102,094	\$ -	\$ 1,397,465
Municipal notes and bonds	-	-	125,966
Corporate notes and bonds	532,493	358,859	1,480,279
Corporate stock	4,430,103	-	-
Mutual funds	-	-	6,941,453
Totals	<u>\$ 5,064,690</u>	<u>\$ 358,859</u>	<u>\$ 9,945,163</u>

Credit Risk

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	County's Investments				
		U.S. Agencies	Municipal Notes and Bonds	Corporate Notes and Bonds	Corporate Stock	Mutual Funds
Rating not determined Unrated	Rating not determined Unrated	\$ 1,499,559	\$ 125,966	\$ 2,371,631	\$ 4,430,103	\$ -
		-	-	-	-	6,941,453
Totals		<u>\$ 1,499,559</u>	<u>\$ 125,966</u>	<u>\$ 2,371,631</u>	<u>\$ 4,430,103</u>	<u>\$ 6,941,453</u>

Concentration of Credit Risk

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

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk. There are six issuer's of investments that have more than 5% of the Sheriff's Retirement and Benefit investments. These investments range from 5.4% to 13.9% of the total investments and account for 46% of the total investments.

Investment Risk and Uncertainties

The Sheriff's Merit Board invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Subsequent to year-end, the credit and liquidity crisis in the United States and throughout the global financial system has resulted in substantial volatility in financial markets and the banking system. These and other economic events have had a significant adverse impact on investment portfolios. The Sheriff's pension cash and investments at cost and market at December 31, 2008, were \$18,751,786 and \$15,762,477, respectively. The sheriff's pension cash and investment at cost and market at June 30, 2009, were \$19,575,635 and \$17,939,974 respectively.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2008, were as follows:

Transfer From	Transfer To	
General Fund	Other governmental funds	\$ 9,000,000
Other governmental funds	General Fund	5,025,065
Other governmental funds	Jail Bond Reduction	1,697,505
Other governmental funds	Other governmental funds	<u>272,095</u>
Total		<u>\$ 15,994,665</u>

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. Restatements and Reclassifications

For the year ended December 31, 2008, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by opinion unit.

Opinion Unit	Balance as Reported December 31, 2007	Fund Reclassification	New Fund	Balance as Restated January 1, 2008
Statement of Activities and Net Assets -				
Cash and Investments Basis:				
Governmental Activities	\$ 69,704,505	\$ 49,915	\$ -	\$ 69,754,420
Statement of Assets and Fund Balances and				
Receipts, Disbursements, and Changes in				
Fund Balances - Cash and Investment Basis:				
Governmental Activities	68,371,438	49,915	-	68,421,353

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 County Liability 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 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 \$50,000 per year. Settled claims resulting from this

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 has 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 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. As of October 19, 2009, the reassessment process has been completed.

Tax bills for 2007 payable 2008 should have been mailed in April as payments are due in semiannual 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. At December 31, 2008, the Homestead Credit Rebate fund has balance of \$2,375,266. The balance 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.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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, 2008, there were two series of Economic Development Revenue Bonds and one series of Demand Limited Obligation Revenue Bonds outstanding. The outstanding principal balance for the revenue bonds was not available at December 31, 2008.

D. 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.

Beginning in 2009, the State will provide all funding for welfare program. There will no longer be a local property tax to fund these programs. This includes the Welfare Family and Children Fund, a fund of the County.

E. Other 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 60 with at least 25 years of service and having been enrolled in the County's health insurance program for 10 years. In 2008, 16 retirees met these eligibility requirements. The County and retirees provide 67% and 33%, respectively, of these postemployment benefits if the employee retired before February 1, 2005. The County and retirees provide 50% and 50%, respectively, of these postemployment benefits if the employee retired after February 1, 2005. Disbursements for those postemployment benefits are recognized on a pay-as-you-go basis. During the year ended December 31, 2008, disbursements of \$69,454 were recognized for postemployment benefits.

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

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

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

Funding Policy and Annual Pension Cost

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

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan 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.

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

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

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 1,343,466	\$ 740,257	\$ 38,868
Interest on net pension obligation	(20,758)	(14,695)	-
Adjustment to annual required contribution	23,655	29,904	-
Annual pension cost	1,346,363	755,466	38,868
Contributions made	1,326,951	714,150	38,868
Increase in net pension obligation	19,412	41,316	-
Net pension obligation, beginning of year	(286,312)	(209,929)	-
Net pension obligation, end of year	\$ (266,900)	\$ (168,613)	\$ -
	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	6.5%	27%	1%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-08	01-01-09	01-01-09
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	30 years	30 years	30 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	75% of expected actuarial value plus 25% of actual market value	75% of expected actuarial value plus 25% of actual market value

LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Assumptions	PERF	County Police Retirement Plan	County Police Benefit Plan
Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-06	\$ 1,181,120	91%	\$ (504,337)
	06-30-07	1,350,247	84%	(504,337)
	06-30-08	1,346,363	99%	(266,900)
County Police Retirement Plan	12-31-06	770,640	104%	(151,390)
	12-31-07	792,484	109%	(209,929)
	12-31-08	755,466	97%	(168,613)
County Police Benefit Plan	12-31-06	51,099	100%	-
	12-31-07	51,313	100%	-
	12-31-08	38,868	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)
07-01-06	\$ 15,862,536	\$ 18,745,718	\$ (2,883,182)	85%	\$ 19,154,193	(15%)
07-01-07	17,573,504	19,848,260	(2,274,756)	89%	19,353,539	(12%)
07-01-08	19,719,929	22,857,360	(3,137,431)	86%	20,383,279	(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)
01-01-04	\$ 14,092,504	\$ 15,012,385	\$ (919,881)	94%	\$ 2,251,693	(41%)
01-01-05	14,358,480	15,305,281	(946,801)	94%	2,321,984	(41%)
01-01-06	15,594,181	16,207,048	(612,867)	96%	2,393,680	(26%)
01-01-07	16,965,893	17,531,186	(565,293)	97%	2,478,484	(23%)
07-01-08	18,342,576	19,363,999	(1,021,423)	95%	2,639,555	(39%)
01-01-09	17,991,990	20,225,233	(2,233,243)	89%	2,731,183	(82%)

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	12-31-03	*	*
	12-31-04	*	*
	12-31-05	\$ 726,166	102%
	12-31-06	763,373	104%
	12-31-07	781,515	109%
	12-31-08	740,257	97%
County Police Benefit Plane	12-31-03	*	*
	12-31-04	*	*
	12-31-05	55,617	100%
	12-31-06	51,099	100%
	12-31-07	51,313	100%
	12-31-08	38,868	100%

*Information is not available.

LAPORTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008

	Local Road And Street	Pioneer Cemetery Operating	Sheriff Accident Report	Firearms Training	Park and Recreation Nonreverting	County Health	Alcohol and Drug Service Fee
Receipts:							
Taxes	\$ -	\$ 36,999	\$ -	\$ -	\$ -	\$ 1,128,493	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	29,350	-	173,061	-
Intergovernmental	749,435	-	-	-	-	-	-
Charges for services	-	-	-	-	-	96,381	133,937
Fines and forfeits	-	-	-	-	-	-	-
Other	4,131	-	3,994	-	7,588	2,921	-
Total receipts	753,566	36,999	3,994	29,350	7,588	1,400,856	133,937
Disbursements:							
General government	-	37,993	-	-	-	-	-
Public safety	-	-	6,123	18,906	-	-	135,451
Highways and streets	765,682	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	1,390,743	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	7,474	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	3,000	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	100,000	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	432	-
Total disbursements	865,682	40,993	6,123	18,906	7,474	1,391,175	135,451
Excess (deficiency) of receipts over disbursements	(112,116)	(3,994)	(2,129)	10,444	114	9,681	(1,514)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(112,116)	(3,994)	(2,129)	10,444	114	9,681	(1,514)
Cash and investment fund balance - beginning	421,104	(662)	4,500	23,664	10,518	65,788	1,514
Cash and investment fund balance - ending	<u>\$ 308,988</u>	<u>\$ (4,656)</u>	<u>\$ 2,371</u>	<u>\$ 34,108</u>	<u>\$ 10,632</u>	<u>\$ 75,469</u>	<u>\$ -</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ (4,656)	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	308,988	-	2,371	34,108	10,632	75,469	-
Total cash and investment assets - ending	\$ 308,988	\$ (4,656)	\$ 2,371	\$ 34,108	\$ 10,632	\$ 75,469	\$ -
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	2,371	34,108	-	-	-
Highways and streets	308,988	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	75,469	-
Culture and recreation	-	-	-	-	10,632	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	(4,656)	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 308,988	\$ (4,656)	\$ 2,371	\$ 34,108	\$ 10,632	\$ 75,469	\$ -

LAPORTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Civil Defense	Economic Development	Contractor Registration Fee	Animal Control Citation	Big City Seat Belt Enforcement Program	Law Enforcement Continuing Education	Motor Vehicle Inspection
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	34,540	-	-
Charges for services	-	-	78,750	-	-	-	-
Fines and forfeits	-	-	-	-	-	32,797	-
Other	-	19,608	161	1,500	-	-	1,650
Total receipts	-	19,608	78,911	1,500	34,540	32,797	1,650
Disbursements:							
General government	-	-	15,339	-	-	-	-
Public safety	-	-	-	-	38,671	9,681	4,072
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	337,712	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	21,619	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	-	337,712	36,958	-	38,671	9,681	4,072
Excess (deficiency) of receipts over disbursements	-	(318,104)	41,953	1,500	(4,131)	23,116	(2,422)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(318,104)	41,953	1,500	(4,131)	23,116	(2,422)
Cash and investment fund balance - beginning	60	430,330	346,678	2,475	7,061	197,787	4,281
Cash and investment fund balance - ending	<u>\$ 60</u>	<u>\$ 112,226</u>	<u>\$ 388,631</u>	<u>\$ 3,975</u>	<u>\$ 2,930</u>	<u>\$ 220,903</u>	<u>\$ 1,859</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 60	\$ 112,226	\$ 388,631	\$ 3,975	\$ 2,930	\$ 220,903	\$ 1,859
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 60</u>	<u>\$ 112,226</u>	<u>\$ 388,631</u>	<u>\$ 3,975</u>	<u>\$ 2,930</u>	<u>\$ 220,903</u>	<u>\$ 1,859</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	60	112,226	388,631	3,975	2,930	220,903	1,859
Total cash and investment fund balance - ending	<u>\$ 60</u>	<u>\$ 112,226</u>	<u>\$ 388,631</u>	<u>\$ 3,975</u>	<u>\$ 2,930</u>	<u>\$ 220,903</u>	<u>\$ 1,859</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
 For The Year Ended December 31, 2008
 (Continued)

	Clerk's Records Perpetuation	Unsafe Building	Riverboat Admission Tax	JSC United Way Tobacco Education	E-911	County Drug Free Community	Jail Drug Treatment Program
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	2,866,801	-	354,649	-	-
Charges for services	-	-	-	-	1,099,408	-	-
Fines and forfeits	-	-	-	-	-	133,524	-
Other	38,740	-	15,507	-	-	32,518	8,304
Total receipts	38,740	-	2,882,308	-	1,454,057	166,042	8,304
Disbursements:							
General government	6,197	-	781,623	-	-	-	-
Public safety	-	3,870	-	-	1,123,435	195,388	9,680
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	4,999	-	-	-	-
Public safety	-	-	-	-	23,631	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	6,197	3,870	786,622	-	1,147,066	195,388	9,680
Excess (deficiency) of receipts over disbursements	32,543	(3,870)	2,095,686	-	306,991	(29,346)	(1,376)
Other financing sources (uses):							
Transfers in	-	-	260,000	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	260,000	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	32,543	(3,870)	2,355,686	-	306,991	(29,346)	(1,376)
Cash and investment fund balance - beginning	133,741	17,647	4,009,818	101	291,359	58,693	28,038
Cash and investment fund balance - ending	<u>\$ 166,284</u>	<u>\$ 13,777</u>	<u>\$ 6,365,504</u>	<u>\$ 101</u>	<u>\$ 598,350</u>	<u>\$ 29,347</u>	<u>\$ 26,662</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ 13,777	\$ 6,365,504	\$ 101	\$ -	\$ -	\$ 26,662
Restricted assets:							
Cash and investments	166,284	-	-	-	598,350	29,347	-
Total cash and investment assets - ending	<u>\$ 166,284</u>	<u>\$ 13,777</u>	<u>\$ 6,365,504</u>	<u>\$ 101</u>	<u>\$ 598,350</u>	<u>\$ 29,347</u>	<u>\$ 26,662</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ 166,284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	598,350	29,347	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	13,777	6,365,504	101	-	-	26,662
Total cash and investment fund balance - ending	<u>\$ 166,284</u>	<u>\$ 13,777</u>	<u>\$ 6,365,504</u>	<u>\$ 101</u>	<u>\$ 598,350</u>	<u>\$ 29,347</u>	<u>\$ 26,662</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
 For The Year Ended December 31, 2008
 (Continued)

	Ditch Maintenance	Local Emergency Planning/Right To Know	Convention And Tourism	County Highway	Park Special Nonreverting Operating	Prosecutor Title Iv-D #1 Incentive	Extradition
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	112,381	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	13,063	1,275,692	3,323,236	-	47,860	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	11,755	-	-	6,400
Other	-	732	-	122,057	31,454	-	-
Total receipts	112,381	13,795	1,275,692	3,457,048	31,454	47,860	6,400
Disbursements:							
General government	77,468	-	-	-	-	-	-
Public safety	-	3,605	-	-	-	-	-
Highways and streets	-	-	-	4,807,470	-	-	-
Health and welfare	-	-	-	-	-	18,756	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	1,275,692	-	44,346	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	291,032	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	77,468	3,605	1,275,692	5,098,502	44,346	18,756	-
Excess (deficiency) of receipts over disbursements	34,913	10,190	-	(1,641,454)	(12,892)	29,104	6,400
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(12,095)	-	-	-	-	-	-
Total other financing sources (uses)	(12,095)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	22,818	10,190	-	(1,641,454)	(12,892)	29,104	6,400
Cash and investment fund balance - beginning	404,363	118,149	-	1,791,456	33,135	144,557	7,054
Cash and investment fund balance - ending	\$ 427,181	\$ 128,339	\$ -	\$ 150,002	\$ 20,243	\$ 173,661	\$ 13,454
Cash and Investment Assets - Ending							
Cash and investments	\$ 427,181	\$ 128,339	\$ -	\$ -	\$ 20,243	\$ 173,661	\$ 13,454
Restricted assets:							
Cash and investments	-	-	-	150,002	-	-	-
Total cash and investment assets - ending	\$ 427,181	\$ 128,339	\$ -	\$ 150,002	\$ 20,243	\$ 173,661	\$ 13,454
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	150,002	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	427,181	128,339	-	-	20,243	173,661	13,454
Total cash and investment fund balance - ending	\$ 427,181	\$ 128,339	\$ -	\$ 150,002	\$ 20,243	\$ 173,661	\$ 13,454

LAPORTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Recorder's Records Perpetuation	County User Fee	Welfare Family and Children	Local Health Maintenance	JSC Elect and Monitor Home Detention	Prosecutor Pretrial Diversion	Guardian Ad Litem/Court
Receipts:							
Taxes	\$ -	\$ -	\$ 4,900,563	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	1,855,107	54,504	-	-	49,670
Charges for services	105,123	-	-	-	-	-	-
Fines and forfeits	-	259,540	-	-	-	-	-
Other	5,446	-	260,768	1,000	4,341	80,200	-
Total receipts	110,569	259,540	7,016,438	55,504	4,341	80,200	49,670
Disbursements:							
General government	54,876	71,253	-	-	-	-	47,000
Public safety	-	-	-	-	178	324,994	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	5,467,793	63,179	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	511	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	2,409	-	-	-
Total disbursements	55,387	71,253	5,467,793	65,588	178	324,994	47,000
Excess (deficiency) of receipts over disbursements	55,182	188,287	1,548,645	(10,084)	4,163	(244,794)	2,670
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	55,182	188,287	1,548,645	(10,084)	4,163	(244,794)	2,670
Cash and investment fund balance - beginning	211,335	670,529	931,658	132,065	26,004	297,233	1,533
Cash and investment fund balance - ending	\$ 266,517	\$ 858,816	\$ 2,480,303	\$ 121,981	\$ 30,167	\$ 52,439	\$ 4,203
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ 858,816	\$ -	\$ 121,981	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	266,517	-	2,480,303	-	30,167	52,439	4,203
Total cash and investment assets - ending	\$ 266,517	\$ 858,816	\$ 2,480,303	\$ 121,981	\$ 30,167	\$ 52,439	\$ 4,203
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ 266,517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,203
Public safety	-	-	-	-	30,167	52,439	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	2,480,303	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	858,816	-	121,981	-	-	-
Total cash and investment fund balance - ending	\$ 266,517	\$ 858,816	\$ 2,480,303	\$ 121,981	\$ 30,167	\$ 52,439	\$ 4,203

LAPORTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Plat Book	County Corrections	Supplemental Public Defender	Surveyor's Corner Perpetuation	County Sheriff's Continuing Education	Jury Pay	Animal Shelter Donations
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	78,399	-	-	-	-	-
Charges for services	13,415	-	-	19,785	-	-	-
Fines and forfeits	-	-	26,711	-	-	23,727	-
Other	107	-	-	-	29,876	21,259	17,900
Total receipts	13,522	78,399	26,711	19,785	29,876	44,986	17,900
Disbursements:							
General government	6,662	-	-	19,246	-	44,766	11,514
Public safety	-	67,275	-	-	14,926	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	6,662	67,275	-	19,246	14,926	44,766	11,514
Excess (deficiency) of receipts over disbursements	6,860	11,124	26,711	539	14,950	220	6,386
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,860	11,124	26,711	539	14,950	220	6,386
Cash and investment fund balance - beginning	162,399	70,527	152,353	58,943	22,166	(220)	20,162
Cash and investment fund balance - ending	\$ 169,259	\$ 81,651	\$ 179,064	\$ 59,482	\$ 37,116	\$ -	\$ 26,548
Cash and Investment Assets - Ending							
Cash and investments	\$ 169,259	\$ 81,651	\$ 179,064	\$ -	\$ 37,116	\$ -	\$ 26,548
Restricted assets:							
Cash and investments	-	-	-	59,482	-	-	-
Total cash and investment assets - ending	\$ 169,259	\$ 81,651	\$ 179,064	\$ 59,482	\$ 37,116	\$ -	\$ 26,548
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ 59,482	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	169,259	81,651	179,064	-	37,116	-	26,548
Total cash and investment fund balance - ending	\$ 169,259	\$ 81,651	\$ 179,064	\$ 59,482	\$ 37,116	\$ -	\$ 26,548

LAPORTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	County Hazmat	2004 Reassessment	EMS Donations	Juvenile Accountability Report	Emergency Response	Harmony House Visit Center	JSC Food Program
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	18,375	-	-	52,265
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	800	-	2,895	1,111	-	-	-
Total receipts	800	-	2,895	19,486	-	-	52,265
Disbursements:							
General government	909	103,421	7,649	22,526	-	-	95,808
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	909	103,421	7,649	22,526	-	-	95,808
Excess (deficiency) of receipts over disbursements	(109)	(103,421)	(4,754)	(3,040)	-	-	(43,543)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(109)	(103,421)	(4,754)	(3,040)	-	-	(43,543)
Cash and investment fund balance - beginning	3,258	103,421	10,157	1	(2,204)	9	155,460
Cash and investment fund balance - ending	<u>\$ 3,149</u>	<u>\$ -</u>	<u>\$ 5,403</u>	<u>\$ (3,039)</u>	<u>\$ (2,204)</u>	<u>\$ 9</u>	<u>\$ 111,917</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 3,149	\$ -	\$ 5,403	\$ (3,039)	\$ (2,204)	\$ 9	\$ 111,917
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 3,149</u>	<u>\$ -</u>	<u>\$ 5,403</u>	<u>\$ (3,039)</u>	<u>\$ (2,204)</u>	<u>\$ 9</u>	<u>\$ 111,917</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	3,149	-	5,403	(3,039)	(2,204)	9	111,917
Total cash and investment fund balance - ending	<u>\$ 3,149</u>	<u>\$ -</u>	<u>\$ 5,403</u>	<u>\$ (3,039)</u>	<u>\$ (2,204)</u>	<u>\$ 9</u>	<u>\$ 111,917</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
 For The Year Ended December 31, 2008
 (Continued)

	Communicable Disease	Alcohol Prevention	Bioterrorism Grant	Family Reunification Grant	Substance Abuse Grant	Casa Crime Victim Assistance Grant	Emergency Reserve
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	36,375	-	-	-	593,538
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	53,411	-	-	-	6,400	-	-
Total receipts	53,411	-	36,375	-	6,400	-	593,538
Disbursements:							
General government	-	-	47,043	-	7,408	-	306,000
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	53,928	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	53,928	-	47,043	-	7,408	-	306,000
Excess (deficiency) of receipts over disbursements	(517)	-	(10,668)	-	(1,008)	-	287,538
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	9,000,000
Transfers out	-	-	-	-	-	-	(5,260,000)
Total other financing sources (uses)	-	-	-	-	-	-	3,740,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(517)	-	(10,668)	-	(1,008)	-	4,027,538
Cash and investment fund balance - beginning	25,928	6	40,502	59,863	1,710	7,199	666,462
Cash and investment fund balance - ending	<u>\$ 25,411</u>	<u>\$ 6</u>	<u>\$ 29,834</u>	<u>\$ 59,863</u>	<u>\$ 702</u>	<u>\$ 7,199</u>	<u>\$ 4,694,000</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 25,411	\$ 6	\$ 29,834	\$ 59,863	\$ 702	\$ 7,199	\$ 4,694,000
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 25,411</u>	<u>\$ 6</u>	<u>\$ 29,834</u>	<u>\$ 59,863</u>	<u>\$ 702</u>	<u>\$ 7,199</u>	<u>\$ 4,694,000</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	25,411	6	29,834	59,863	702	7,199	4,694,000
Total cash and investment fund balance - ending	<u>\$ 25,411</u>	<u>\$ 6</u>	<u>\$ 29,834</u>	<u>\$ 59,863</u>	<u>\$ 702</u>	<u>\$ 7,199</u>	<u>\$ 4,694,000</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
 For The Year Ended December 31, 2008
 (Continued)

	Sales Disclosure	Safe Keeping Metro Operations	County Corrections	KKK Valley Operation Roundup	Neutral Zone Grant	State and Community Highway Safety	Recycled Road
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	514,489	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	9,607	-	-	-	-	75,006	-
Total receipts	9,607	-	514,489	-	-	75,006	-
Disbursements:							
General government	-	-	-	-	-	70,656	-
Public safety	-	-	626,515	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	10,564	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	-	-	637,079	-	-	70,656	-
Excess (deficiency) of receipts over disbursements	9,607	-	(122,590)	-	-	4,350	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,607	-	(122,590)	-	-	4,350	-
Cash and investment fund balance - beginning	50,190	2,601	287,315	4	8,126	12,535	23
Cash and investment fund balance - ending	<u>\$ 59,797</u>	<u>\$ 2,601</u>	<u>\$ 164,725</u>	<u>\$ 4</u>	<u>\$ 8,126</u>	<u>\$ 16,885</u>	<u>\$ 23</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 59,797	\$ 2,601	\$ 164,725	\$ 4	\$ 8,126	\$ 16,885	\$ 23
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 59,797</u>	<u>\$ 2,601</u>	<u>\$ 164,725</u>	<u>\$ 4</u>	<u>\$ 8,126</u>	<u>\$ 16,885</u>	<u>\$ 23</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	59,797	2,601	164,725	4	8,126	16,885	23
Total cash and investment fund balance - ending	<u>\$ 59,797</u>	<u>\$ 2,601</u>	<u>\$ 164,725</u>	<u>\$ 4</u>	<u>\$ 8,126</u>	<u>\$ 16,885</u>	<u>\$ 23</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
 For The Year Ended December 31, 2008
 (Continued)

	Tobacco Master	Substance Abuse Relapse Prevention	Child Advocacy	Metro Operation Sheriff Equitable	Asset Forfeitures	Stepping Stone	2000 Local Law Enforcement Block Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	47,279	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	1,605	9,750	100	-	897	-	-
Total receipts	48,884	9,750	100	-	897	-	-
Disbursements:							
General government	-	10,322	-	-	-	9,512	-
Public safety	-	-	-	-	13,216	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	40,345	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	40,345	10,322	-	-	13,216	9,512	-
Excess (deficiency) of receipts over disbursements	8,539	(572)	100	-	(12,319)	(9,512)	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8,539	(572)	100	-	(12,319)	(9,512)	-
Cash and investment fund balance - beginning	66,746	19,633	1,039	2,614	24,874	9,512	104
Cash and investment fund balance - ending	\$ 75,285	\$ 19,061	\$ 1,139	\$ 2,614	\$ 12,555	\$ -	\$ 104
Cash and Investment Assets - Ending							
Cash and investments	\$ 75,285	\$ 19,061	\$ 1,139	\$ 2,614	\$ 12,555	\$ -	\$ 104
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 75,285	\$ 19,061	\$ 1,139	\$ 2,614	\$ 12,555	\$ -	\$ 104
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	75,285	19,061	1,139	2,614	12,555	-	104
Total cash and investment fund balance - ending	\$ 75,285	\$ 19,061	\$ 1,139	\$ 2,614	\$ 12,555	\$ -	\$ 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
 For The Year Ended December 31, 2008
 (Continued)

	Tuberculosis Outreach Project	Prosecutor Victim Advocate	Teen Court Grant	Levy Excess	2001 Local Law Enforcement Block Grant	LEPC-HMTA Planning Grant	LEPC-HMTA Training Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 50,155	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	73,010	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	-	73,010	-	50,155	-	-	-
Disbursements:							
General government	-	79,745	-	737,970	-	4,281	2,983
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	-	79,745	-	737,970	-	4,281	2,983
Excess (deficiency) of receipts over disbursements	-	(6,735)	-	(687,815)	-	(4,281)	(2,983)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(6,735)	-	(687,815)	-	(4,281)	(2,983)
Cash and investment fund balance - beginning	72	(15,668)	3	687,815	22	34,806	44,874
Cash and investment fund balance - ending	<u>\$ 72</u>	<u>\$ (22,403)</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 22</u>	<u>\$ 30,525</u>	<u>\$ 41,891</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 72	\$ (22,403)	\$ 3	\$ -	\$ 22	\$ 30,525	\$ 41,891
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 72</u>	<u>\$ (22,403)</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 22</u>	<u>\$ 30,525</u>	<u>\$ 41,891</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	72	(22,403)	3	-	22	30,525	41,891
Total cash and investment fund balance - ending	<u>\$ 72</u>	<u>\$ (22,403)</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 22</u>	<u>\$ 30,525</u>	<u>\$ 41,891</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
 For The Year Ended December 31, 2008
 (Continued)

	2002 Local Law Enforcement Block Grant	D.U.I. Enforcement	Metro Op Jag 10K and Under	Indiana Youth Institute	Family Court	CO-OP Extension and 4H Build Indiana	Community Corrections State Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	5,000	-	469,636
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	6,002	750	-	-	490
Total receipts	-	-	6,002	750	5,000	-	470,126
Disbursements:							
General government	-	-	12,218	-	7,498	-	506,935
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	231
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	-	-	12,218	-	7,498	-	507,166
Excess (deficiency) of receipts over disbursements	-	-	(6,216)	750	(2,498)	-	(37,040)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(6,216)	750	(2,498)	-	(37,040)
Cash and investment fund balance - beginning	36	83	-	59	31,346	75,000	131,475
Cash and investment fund balance - ending	<u>\$ 36</u>	<u>\$ 83</u>	<u>\$ (6,216)</u>	<u>\$ 809</u>	<u>\$ 28,848</u>	<u>\$ 75,000</u>	<u>\$ 94,435</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 36	\$ 83	\$ (6,216)	\$ 809	\$ 28,848	\$ 75,000	\$ 94,435
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 36	\$ 83	\$ (6,216)	\$ 809	\$ 28,848	\$ 75,000	\$ 94,435
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	36	83	(6,216)	809	28,848	75,000	94,435
Total cash and investment fund balance - ending	\$ 36	\$ 83	\$ (6,216)	\$ 809	\$ 28,848	\$ 75,000	\$ 94,435

LAPORTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Juvenile Service Center State Grant	Beach Act Grant	Adult Protective Services	Kankakee River Maintenance	Countyhealth Environmental	Dorothy S. Crowley JSC	Spay and Neuter
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	14,952	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	28,712	162,303	-	-	112	7,425
Total receipts	14,952	28,712	162,303	-	-	112	7,425
Disbursements:							
General government	12,591	14,146	-	-	-	-	-
Public safety	-	-	153,923	-	-	147	5,040
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	12,591	14,146	153,923	-	-	147	5,040
Excess (deficiency) of receipts over disbursements	2,361	14,566	8,380	-	-	(35)	2,385
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,361	14,566	8,380	-	-	(35)	2,385
Cash and investment fund balance - beginning	47,377	20,334	(19,019)	900	59,874	3,699	6,585
Cash and investment fund balance - ending	<u>\$ 49,738</u>	<u>\$ 34,900</u>	<u>\$ (10,639)</u>	<u>\$ 900</u>	<u>\$ 59,874</u>	<u>\$ 3,664</u>	<u>\$ 8,970</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 49,738	\$ 34,900	\$ (10,639)	\$ 900	\$ 59,874	\$ 3,664	\$ 8,970
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 49,738</u>	<u>\$ 34,900</u>	<u>\$ (10,639)</u>	<u>\$ 900</u>	<u>\$ 59,874</u>	<u>\$ 3,664</u>	<u>\$ 8,970</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	49,738	34,900	(10,639)	900	59,874	3,664	8,970
Total cash and investment fund balance - ending	<u>\$ 49,738</u>	<u>\$ 34,900</u>	<u>\$ (10,639)</u>	<u>\$ 900</u>	<u>\$ 59,874</u>	<u>\$ 3,664</u>	<u>\$ 8,970</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
 For The Year Ended December 31, 2008
 (Continued)

	Juvenile Services Treatment	County Home Grant	Planning Contract Grant	Recycled Road	Superior 1 Vocational Training	Sheriff In-Car Video Grant	County Match- Juvenile Accountability Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	30,540	-	668
Total receipts	-	-	-	-	30,540	-	668
Disbursements:							
General government	-	1,350	-	-	30,199	-	3,828
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	-	1,350	-	-	30,199	-	3,828
Excess (deficiency) of receipts over disbursements	-	(1,350)	-	-	341	-	(3,160)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,350)	-	-	341	-	(3,160)
Cash and investment fund balance - beginning	18,433	2,534	10,718	405	553	4	13,128
Cash and investment fund balance - ending	<u>\$ 18,433</u>	<u>\$ 1,184</u>	<u>\$ 10,718</u>	<u>\$ 405</u>	<u>\$ 894</u>	<u>\$ 4</u>	<u>\$ 9,968</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 18,433	\$ 1,184	\$ 10,718	\$ 405	\$ 894	\$ 4	\$ 9,968
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 18,433</u>	<u>\$ 1,184</u>	<u>\$ 10,718</u>	<u>\$ 405</u>	<u>\$ 894</u>	<u>\$ 4</u>	<u>\$ 9,968</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	18,433	1,184	10,718	405	894	4	9,968
Total cash and investment fund balance - ending	<u>\$ 18,433</u>	<u>\$ 1,184</u>	<u>\$ 10,718</u>	<u>\$ 405</u>	<u>\$ 894</u>	<u>\$ 4</u>	<u>\$ 9,968</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
 For The Year Ended December 31, 2008
 (Continued)

	JSC Residents Education	Law Enforcement	County Identification Security Protection	Children's Psychiatric Resident	2004 Local Law Enforcement Block Grant	First Responder Equipment Grant	EMA Homeland Security Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 202,714	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	36,168	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	15,707	-	-	-	-	-	-
Total receipts	15,707	-	36,168	202,714	-	-	-
Disbursements:							
General government	13,556	-	-	-	-	-	-
Public safety	-	13,571	5,000	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	281,900	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	13,556	13,571	5,000	281,900	-	-	-
Excess (deficiency) of receipts over disbursements	2,151	(13,571)	31,168	(79,186)	-	-	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,151	(13,571)	31,168	(79,186)	-	-	-
Cash and investment fund balance - beginning	(955)	13,571	60,286	145,393	1	774	47
Cash and investment fund balance - ending	<u>\$ 1,196</u>	<u>\$ -</u>	<u>\$ 91,454</u>	<u>\$ 66,207</u>	<u>\$ 1</u>	<u>\$ 774</u>	<u>\$ 47</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 1,196	\$ -	\$ -	\$ 66,207	\$ 1	\$ 774	\$ 47
Restricted assets:							
Cash and investments	-	-	91,454	-	-	-	-
Total cash and investment assets - ending	<u>\$ 1,196</u>	<u>\$ -</u>	<u>\$ 91,454</u>	<u>\$ 66,207</u>	<u>\$ 1</u>	<u>\$ 774</u>	<u>\$ 47</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	91,454	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	1,196	-	-	66,207	1	774	47
Total cash and investment fund balance - ending	<u>\$ 1,196</u>	<u>\$ -</u>	<u>\$ 91,454</u>	<u>\$ 66,207</u>	<u>\$ 1</u>	<u>\$ 774</u>	<u>\$ 47</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
 For The Year Ended December 31, 2008
 (Continued)

	Adult CTP Grant	Fire and Building Service Training Grant	Juvy CTP Grant	County Option Dog Tax	Court Interpreter Fee	Jail Literacy and Mentoring	D.U.I. Enforcement Alco-Sensors
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	4,241	-	-	-
Intergovernmental	13,986	-	-	-	4,750	6,862	5,974
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	13,986	-	-	4,241	4,750	6,862	5,974
Disbursements:							
General government	-	-	44	-	2,393	5,769	-
Public safety	-	-	-	811	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	-	-	44	811	2,393	5,769	-
Excess (deficiency) of receipts over disbursements	13,986	-	(44)	3,430	2,357	1,093	5,974
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	13,986	-	(44)	3,430	2,357	1,093	5,974
Cash and investment fund balance - beginning	1,499	144	35,716	4,202	5,164	950	(164)
Cash and investment fund balance - ending	<u>\$ 15,485</u>	<u>\$ 144</u>	<u>\$ 35,672</u>	<u>\$ 7,632</u>	<u>\$ 7,521</u>	<u>\$ 2,043</u>	<u>\$ 5,810</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 15,485	\$ 144	\$ 35,672	\$ 7,632	\$ 7,521	\$ 2,043	\$ 5,810
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 15,485</u>	<u>\$ 144</u>	<u>\$ 35,672</u>	<u>\$ 7,632</u>	<u>\$ 7,521</u>	<u>\$ 2,043</u>	<u>\$ 5,810</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	15,485	144	35,672	7,632	7,521	2,043	5,810
Total cash and investment fund balance - ending	<u>\$ 15,485</u>	<u>\$ 144</u>	<u>\$ 35,672</u>	<u>\$ 7,632</u>	<u>\$ 7,521</u>	<u>\$ 2,043</u>	<u>\$ 5,810</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
 For The Year Ended December 31, 2008
 (Continued)

	Fatality Crash Reduction Effort	Clerk Title Iv-D Incentive	Clerk Iv-D Incentive	Economic Development Commission	General Adult Probation	Supplemental Juvenile Circuit Court	Michigan City Circuit Court Juvenile Probation Fee
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	41,074	31,812	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	16,545	15,788
Other	-	-	-	-	-	-	-
Total receipts	41,074	31,812	-	-	-	16,545	15,788
Disbursements:							
General government	55,191	-	-	-	-	-	-
Public safety	-	2,074	1,668	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	12,907	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	55,191	2,074	1,668	12,907	-	-	-
Excess (deficiency) of receipts over disbursements	(14,117)	29,738	(1,668)	(12,907)	-	16,545	15,788
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(12,586)	(12,479)
Total other financing sources (uses)	-	-	-	-	-	(12,586)	(12,479)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(14,117)	29,738	(1,668)	(12,907)	-	3,959	3,309
Cash and investment fund balance - beginning	21,606	136,739	15,981	12,907	607	3,112	7,232
Cash and investment fund balance - ending	<u>\$ 7,489</u>	<u>\$ 166,477</u>	<u>\$ 14,313</u>	<u>\$ -</u>	<u>\$ 607</u>	<u>\$ 7,071</u>	<u>\$ 10,541</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 7,489	\$ 166,477	\$ 14,313	\$ -	\$ 607	\$ 7,071	\$ 10,541
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 7,489</u>	<u>\$ 166,477</u>	<u>\$ 14,313</u>	<u>\$ -</u>	<u>\$ 607</u>	<u>\$ 7,071</u>	<u>\$ 10,541</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	7,489	166,477	14,313	-	607	7,071	10,541
Total cash and investment fund balance - ending	<u>\$ 7,489</u>	<u>\$ 166,477</u>	<u>\$ 14,313</u>	<u>\$ -</u>	<u>\$ 607</u>	<u>\$ 7,071</u>	<u>\$ 10,541</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
 For The Year Ended December 31, 2008
 (Continued)

	GPS Probation Tracking	Superior Court #3 Adult Supplemental	Superior Court #4 Adult Supplemental	Superior Court #1 Adult Supplemental	Circuit Court Adult Supplemental	Superior Court #2 Adult Supplemental	Superior Court #4 Probation Road Crew
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	127,747	131,790	36,376	72,240	-	-
Other	-	-	-	76	8	-	6,260
Total receipts	-	127,747	131,790	36,452	72,248	-	6,260
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	74,077	28,431	11,052	4,732	-	7,037
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	6,317	50,002	-	26,879	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	-	80,394	78,433	11,052	31,611	-	7,037
Excess (deficiency) of receipts over disbursements	-	47,353	53,357	25,400	40,637	-	(777)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	47,353	53,357	25,400	40,637	-	(777)
Cash and investment fund balance - beginning	629	45,567	152,827	66,290	125,765	15	13,991
Cash and investment fund balance - ending	\$ 629	\$ 92,920	\$ 206,184	\$ 91,690	\$ 166,402	\$ 15	\$ 13,214
Cash and Investment Assets - Ending							
Cash and investments	\$ 629	\$ 92,920	\$ 206,184	\$ 91,690	\$ 166,402	\$ 15	\$ 13,214
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 629	\$ 92,920	\$ 206,184	\$ 91,690	\$ 166,402	\$ 15	\$ 13,214
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	629	92,920	206,184	91,690	166,402	15	13,214
Total cash and investment fund balance - ending	\$ 629	\$ 92,920	\$ 206,184	\$ 91,690	\$ 166,402	\$ 15	\$ 13,214

LAPORTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	2006 Reassessment	Win Tax/Riverboat	Superior Court #3 Admin Fees	Sale of County Owned Property	Circuit Court Juvenile Admin Fees	Circuit Court Adult Admin Fees	Superior Court #1 Admin Fees
Receipts:							
Taxes	\$ 504,252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	800,545	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	20,514	-	5,960	12,750	4,406
Other	174,046	-	-	-	-	-	-
Total receipts	678,298	800,545	20,514	-	5,960	12,750	4,406
Disbursements:							
General government	694,983	428,619	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	65,916	5,470	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	760,899	434,089	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(82,601)	366,456	20,514	-	5,960	12,750	4,406
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(82,601)	366,456	20,514	-	5,960	12,750	4,406
Cash and investment fund balance - beginning	2,073,531	386,277	86,170	66,882	29,788	44,096	17,367
Cash and investment fund balance - ending	<u>\$ 1,990,930</u>	<u>\$ 752,733</u>	<u>\$ 106,684</u>	<u>\$ 66,882</u>	<u>\$ 35,748</u>	<u>\$ 56,846</u>	<u>\$ 21,773</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 1,990,930	\$ 752,733	\$ 106,684	\$ 66,882	\$ 35,748	\$ 56,846	\$ 21,773
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 1,990,930</u>	<u>\$ 752,733</u>	<u>\$ 106,684</u>	<u>\$ 66,882</u>	<u>\$ 35,748</u>	<u>\$ 56,846</u>	<u>\$ 21,773</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	1,990,930	752,733	106,684	66,882	35,748	56,846	21,773
Total cash and investment fund balance - ending	<u>\$ 1,990,930</u>	<u>\$ 752,733</u>	<u>\$ 106,684</u>	<u>\$ 66,882</u>	<u>\$ 35,748</u>	<u>\$ 56,846</u>	<u>\$ 21,773</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
 For The Year Ended December 31, 2008
 (Continued)

	Superior Court #4 Admin Fees	Regional Planner	Juvenile Service Drug Free Partner	Pioneer Cemetery Donation	I-94 U.S. Route 421	Non-reverting MS4	Lcc/Portable Intox
Receipts:							
Taxes	\$ -	\$ 30,833	\$ -	\$ -	\$ 5	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	34,133	-	-	-	-	-	-
Other	-	-	5,774	1,057	-	2,400	746
Total receipts	34,133	30,833	5,774	1,057	5	2,400	746
Disbursements:							
General government	-	77,074	-	-	-	-	746
Public safety	-	-	5,713	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	-	77,074	5,713	-	-	-	746
Excess (deficiency) of receipts over disbursements	34,133	(46,241)	61	1,057	5	2,400	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	34,133	(46,241)	61	1,057	5	2,400	-
Cash and investment fund balance - beginning	106,676	180,290	-	-	-	-	-
Cash and investment fund balance - ending	<u>\$ 140,809</u>	<u>\$ 134,049</u>	<u>\$ 61</u>	<u>\$ 1,057</u>	<u>\$ 5</u>	<u>\$ 2,400</u>	<u>\$ -</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 140,809	\$ 134,049	\$ 61	\$ 1,057	\$ 5	\$ 2,400	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 140,809</u>	<u>\$ 134,049</u>	<u>\$ 61</u>	<u>\$ 1,057</u>	<u>\$ 5</u>	<u>\$ 2,400</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	140,809	134,049	61	1,057	5	2,400	-
Total cash and investment fund balance - ending	<u>\$ 140,809</u>	<u>\$ 134,049</u>	<u>\$ 61</u>	<u>\$ 1,057</u>	<u>\$ 5</u>	<u>\$ 2,400</u>	<u>\$ -</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	EMS Fire Grant	I-94 U.S. Route 421	Bullet Proof Vest Program	Ruth Rohrbaugh Memorial	Jail Bond	Cumulative Capital Development	Cumulative Bridge
Receipts:							
Taxes	\$ -	\$ 10	\$ -	\$ -	\$ 1,516,989	\$ 974,325	\$ 1,097,659
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	37,427	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	4,148	144,170
Total receipts	37,427	10	-	-	1,516,989	978,473	1,241,829
Disbursements:							
General government	-	-	-	-	-	631,576	-
Public safety	37,427	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	805,874
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	710,000	-	-
Interest	-	-	-	-	748,593	-	-
Capital outlay:							
General government	-	-	-	-	-	592,765	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	37,427	-	-	-	1,458,593	1,224,341	805,874
Excess (deficiency) of receipts over disbursements	-	10	-	-	58,396	(245,868)	435,955
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(381,246)	-	-
Total other financing sources (uses)	-	-	-	-	(381,246)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	10	-	-	(322,850)	(245,868)	435,955
Cash and investment fund balance - beginning	-	-	86	54,216	679,850	1,498,396	5,844,922
Cash and investment fund balance - ending	\$ -	\$ 10	\$ 86	\$ 54,216	\$ 357,000	\$ 1,252,528	\$ 6,280,877
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	86	54,216	357,000	1,252,528	6,280,877
Total cash and investment assets - ending	\$ -	\$ 10	\$ 86	\$ 54,216	\$ 357,000	\$ 1,252,528	\$ 6,280,877
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ 86	\$ 54,216	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	357,000	-	-
Capital outlay	-	-	-	-	-	1,252,528	6,280,877
Unrestricted	-	10	-	-	-	-	-
Total cash and investment fund balance - ending	\$ -	\$ 10	\$ 86	\$ 54,216	\$ 357,000	\$ 1,252,528	\$ 6,280,877

LAPORTE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	County Economic Development Income Tax	General Drain Improvement	Major Cumulative Bridge	Community Corrections Commissary	Jail Commissary	Totals
Receipts:						
Taxes	\$ -	\$ -	\$ 653,662	\$ -	\$ -	\$ 11,096,659
Special assessments	-	-	-	-	-	112,381
Licenses and permits	-	-	-	-	-	206,652
Intergovernmental	4,883,136	-	-	-	-	17,838,952
Charges for services	-	-	-	33,341	209,579	2,340,376
Fines and forfeits	-	-	-	-	-	972,703
Other	-	-	86,010	-	-	1,550,748
Total receipts	4,883,136	-	739,672	33,341	209,579	34,118,471
Disbursements:						
General government	-	9,494	10,417	-	-	5,198,797
Public safety	-	-	-	39,438	233,472	3,219,599
Highways and streets	-	-	-	-	-	6,379,026
Health and welfare	-	-	-	-	-	7,262,716
Economic development	3,531,847	-	-	-	-	3,882,466
Culture and recreation	-	-	-	-	-	1,381,440
Debt service:						
Principal	-	-	-	-	-	710,000
Interest	-	-	-	-	-	748,593
Capital outlay:						
General government	-	-	-	-	-	694,511
Public safety	-	-	-	-	-	117,393
Highways and streets	-	-	-	-	-	391,032
Health and welfare	-	-	-	-	-	2,841
Total disbursements	3,531,847	9,494	10,417	39,438	233,472	29,988,414
Excess (deficiency) of receipts over disbursements	1,351,289	(9,494)	729,255	(6,097)	(23,893)	4,130,057
Other financing sources (uses):						
Transfers in	-	12,095	-	-	-	9,272,095
Transfers out	(1,316,259)	-	-	-	-	(6,994,665)
Total other financing sources (uses)	(1,316,259)	12,095	-	-	-	2,277,430
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	35,030	2,601	729,255	(6,097)	(23,893)	6,407,487
Cash and investment fund balance - beginning	424	51,131	4,662,290	24,275	165,775	30,864,770
Cash and investment fund balance - ending	<u>\$ 35,454</u>	<u>\$ 53,732</u>	<u>\$ 5,391,545</u>	<u>\$ 18,178</u>	<u>\$ 141,882</u>	<u>\$ 37,272,257</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ 5,391,545	\$ 18,178	\$ 141,882	\$ 24,878,248
Restricted assets:						
Cash and investments	35,454	53,732	-	-	-	12,394,009
Total cash and investment assets - ending	<u>\$ 35,454</u>	<u>\$ 53,732</u>	<u>\$ 5,391,545</u>	<u>\$ 18,178</u>	<u>\$ 141,882</u>	<u>\$ 37,272,257</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550,788
Public safety	-	-	-	-	-	838,236
Highways and streets	-	-	-	-	-	458,990
Health and welfare	-	-	-	-	-	2,555,772
Culture and recreation	-	-	-	-	-	10,632
Debt service	-	-	-	-	-	357,000
Capital outlay	35,454	53,732	-	-	-	7,622,591
Unrestricted	-	-	5,391,545	18,178	141,882	24,878,248
Total cash and investment fund balance - ending	<u>\$ 35,454</u>	<u>\$ 53,732</u>	<u>\$ 5,391,545</u>	<u>\$ 18,178</u>	<u>\$ 141,882</u>	<u>\$ 37,272,257</u>

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, 2008

	<u>Group Health Insurance</u>	<u>County Liability Insurance</u>	<u>Totals</u>
Operating receipts:			
Employee and employer contributions	\$ 6,490,019	\$ 1,719,267	\$ 8,209,286
Operating disbursements:			
Insurance claims and expense	<u>6,857,914</u>	<u>1,559,636</u>	<u>8,417,550</u>
Excess (deficiency) of receipts over disbursements	<u>(367,895)</u>	<u>159,631</u>	<u>(208,264)</u>
Cash and investment fund balance - beginning	<u>1,299,813</u>	<u>33,254</u>	<u>1,333,067</u>
Cash and investment fund balance - ending	<u>\$ 931,918</u>	<u>\$ 192,885</u>	<u>\$ 1,124,803</u>
<u>Cash and Investment Assets - December 31</u>			
Cash and investments	\$ -	\$ 192,885	\$ 192,885
Restricted assets:			
Cash and investments	<u>931,918</u>	<u>-</u>	<u>931,918</u>
Total cash and investment assets - December 31	<u>\$ 931,918</u>	<u>\$ 192,885</u>	<u>\$ 1,124,803</u>
<u>Cash and Investment Fund Balance - December 31</u>			
Restricted for:			
Other purposes	\$ 931,918	\$ -	\$ 931,918
Unrestricted	<u>-</u>	<u>192,885</u>	<u>192,885</u>
Total cash and investment fund balance - December 31	<u>\$ 931,918</u>	<u>\$ 192,885</u>	<u>\$ 1,124,803</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PENSION TRUST FUNDS
 For The Year Ended December 31, 2008

	<u>Sheriff's Retirement Trust</u>	<u>Sheriff's Benefit Trust</u>	<u>Totals</u>
Additions:			
Contributions:			
Employer	\$ 505,077	\$ 39,071	\$ 544,148
Investment receipts:			
Interest	<u>630,619</u>	<u>43,112</u>	<u>673,731</u>
Total additions	<u>1,135,696</u>	<u>82,183</u>	<u>1,217,879</u>
Deductions:			
Benefits	1,070,345	45,311	1,115,656
Loss on Investments	<u>3,780,898</u>	<u>237,362</u>	<u>4,018,260</u>
Total deductions	<u>4,851,243</u>	<u>282,673</u>	<u>5,133,916</u>
Deficiency of total additions over total deductions	(3,715,547)	(200,490)	(3,916,037)
Cash and investment fund balance - beginning	<u>18,743,181</u>	<u>1,227,964</u>	<u>19,971,145</u>
Cash and investment fund balance - ending	<u>\$ 15,027,634</u>	<u>\$ 1,027,474</u>	<u>\$ 16,055,108</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, 2008

	Common School Principal	Congressional School Principal	Neil Thompson Scholarship	Totals
Additions:				
Contributions:				
Other	\$ -	\$ -	\$ 2,750	<u>2,750</u>
Investment earnings:				
Interest	-	-	2,864	<u>2,864</u>
Total additions	-	-	<u>5,614</u>	<u>5,614</u>
Deductions:				
Benefits	-	-	1,000	1,000
Administrative and general	-	-	<u>5,750</u>	<u>5,750</u>
Total deductions	-	-	<u>6,750</u>	<u>6,750</u>
Deficiency of total additions over total deductions	-	-	(1,136)	(1,136)
Cash and investment fund balance - beginning	<u>668</u>	<u>55,605</u>	<u>66,000</u>	<u>122,273</u>
Cash and investment fund balance - ending	<u>\$ 668</u>	<u>\$ 55,605</u>	<u>\$ 64,864</u>	<u>\$ 121,137</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008

	City and Town Court Costs	Congressional School Interest	Tax Sale Surplus	Excess Tax	State Fines And Forfeitures	State Sales Disclosure Fee	Overweight Vehicle Fines
Additions:							
Agency fund additions	\$ 47,062	\$ 306	\$ -	\$ 858,158	\$ 28,284	\$ 9,607	\$ 5,139
Deductions:							
Agency fund deductions	92,574	4,447	275,312	738,857	39,768	9,857	5,847
Excess (deficiency) of total additions over total deductions	(45,512)	(4,141)	(275,312)	119,301	(11,484)	(250)	(708)
Cash and investment fund balance - beginning	68,869	22,477	358,869	280,043	15,322	765	708
Cash and investment fund balance - ending	\$ 23,357	\$ 18,336	\$ 83,557	\$ 399,344	\$ 3,838	\$ 515	\$ -

LAPORTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	<u>Subdivision Bond Trust</u>	<u>Infraction Judgments</u>	<u>Inheritance Tax</u>	<u>Payroll</u>	<u>Payroll Withholdings</u>	<u>Insurance 125 Reimbursement</u>	<u>Special Death Benefit</u>
Additions:							
Agency fund additions	\$ -	\$ 537,651	\$ 2,453,156	\$ 17,677,508	\$ 25,900,038	\$ -	\$ 18,420
Deductions:							
Agency fund deductions	<u>36,192</u>	<u>540,494</u>	<u>2,718,535</u>	<u>17,677,508</u>	<u>25,890,071</u>	<u>8,750</u>	<u>18,415</u>
Excess (deficiency) of total additions over total deductions	(36,192)	(2,843)	(265,379)	-	9,967	(8,750)	5
Cash and investment fund balance - beginning	<u>88,740</u>	<u>40,067</u>	<u>890,861</u>	<u>2,709</u>	<u>222,999</u>	<u>21,784</u>	<u>1,355</u>
Cash and investment fund balance - ending	<u>\$ 52,548</u>	<u>\$ 37,224</u>	<u>\$ 625,482</u>	<u>\$ 2,709</u>	<u>\$ 232,966</u>	<u>\$ 13,034</u>	<u>\$ 1,360</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Educational Plate Fee	Mortgage Recording Fee-State Share	Child Restraint Violations Fees	Homestead Credit Rebate	County Adjusted Gross Income Tax (Cagit)	Excise	Settlement
Additions:							
Agency fund additions	\$ 7,369	\$ 11,918	\$ 5,650	\$ 4,236	\$ 15,083,729	\$ 14,421,976	\$ 211,080,403
Deductions:							
Agency fund deductions	7,350	12,358	5,675	5,585,136	13,431,640	163,461	211,287,201
Excess (deficiency) of total additions over total deductions	19	(440)	(25)	(5,580,900)	1,652,089	14,258,515	(206,798)
Cash and investment fund balance - beginning	-	1,063	275	6,519,215	-	2,291,821	32,644
Cash and investment fund balance - ending	\$ 19	\$ 623	\$ 250	\$ 938,315	\$ 1,652,089	\$ 16,550,336	\$ (174,154)

LAPORTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	<u>Library Settlement</u>	<u>Corporate General Settlement</u>	<u>Over Collected Homestead Credit</u>	<u>Conservancy District Settlement</u>	<u>Excess Sanitation</u>	<u>LaPorte Delinquent Sanitation</u>	<u>Delinquent Garbage</u>
Additions:							
Agency fund additions	\$ -	\$ -	\$ -	\$ 206,798	\$ -	\$ 12,291	\$ 130
Deductions:							
Agency fund deductions	-	-	-	-	-	12,291	129
Excess (deficiency) of total additions over total deductions	-	-	-	206,798	-	-	1
Cash and investment fund balance - beginning	(38)	4,127	5,225	-	1,405	746	7
Cash and investment fund balance - ending	<u>\$ (38)</u>	<u>\$ 4,127</u>	<u>\$ 5,225</u>	<u>\$ 206,798</u>	<u>\$ 1,405</u>	<u>\$ 746</u>	<u>\$ 8</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Michiana Shores Delinquent Sanitation	Excess Ditch	Kingsford Heights Delinquent Sanitation	Weed Cutting Assessment	HEA 1001 Homestead Credit	Center Township Poor Relief	Circuit Court Adult Transfer Fee
Additions:							
Agency fund additions	\$ 375	\$ -	\$ 518	\$ 175	\$ 11,876,330	\$ -	\$ 450
Deductions:							
Agency fund deductions	375	-	518	175	9,501,064	-	225
Excess (deficiency) of total additions over total deductions	-	-	-	-	2,375,266	-	225
Cash and investment fund balance - beginning	-	286	168	-	-	(91)	750
Cash and investment fund balance - ending	\$ -	\$ 286	\$ 168	\$ -	\$ 2,375,266	\$ (91)	\$ 975

LAPORTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	<u>Coroner's Education</u>	<u>County Welfare Trust</u>	<u>Eleven Co Drainage Board</u>	<u>Michigan City Delinquent Sanitation</u>	<u>Michigan Township Poor Relief</u>	<u>Sheriff's Pension Nonreverting</u>
Additions:						
Agency fund additions	\$ 14,008	\$ 7,365	\$ -	\$ 6,132	\$ -	\$ 298,023
Deductions:						
Agency fund deductions	<u>13,354</u>	<u>50,145</u>	<u>-</u>	<u>6,132</u>	<u>-</u>	<u>447,018</u>
Excess (deficiency) of total additions over total deductions	654	(42,780)	-	-	-	(148,995)
Cash and investment fund balance - beginning	<u>693</u>	<u>55,962</u>	<u>106</u>	<u>994</u>	<u>1</u>	<u>97,455</u>
Cash and investment fund balance - ending	<u>\$ 1,347</u>	<u>\$ 13,182</u>	<u>\$ 106</u>	<u>\$ 994</u>	<u>\$ 1</u>	<u>\$ (51,540)</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Solid Waste User Fees	Superior Court #4 Transfer Fees	Commercial Vehicle Excise	Treasurer Cash	County Clerk LaPorte	County Clerk Michigan City
Additions:						
Agency fund additions	\$ 1,858,646	\$ 75	\$ 1,407,280	\$ 131,888,379	\$ 7,773,550	\$ 4,165,936
Deductions:						
Agency fund deductions	<u>1,858,646</u>	<u>38</u>	<u>-</u>	<u>168,837,804</u>	<u>8,292,993</u>	<u>4,416,075</u>
Excess (deficiency) of total additions over total deductions	-	37	1,407,280	(36,949,425)	(519,443)	(250,139)
Cash and investment fund balance - beginning	<u>59,642</u>	<u>413</u>	<u>-</u>	<u>66,851,803</u>	<u>1,510,466</u>	<u>1,507,673</u>
Cash and investment fund balance - ending	<u>\$ 59,642</u>	<u>\$ 450</u>	<u>\$ 1,407,280</u>	<u>\$ 29,902,378</u>	<u>\$ 991,023</u>	<u>\$ 1,257,534</u>

LAPORTE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	County Sheriff Inmate Trust	Community Corrections Inmate Trust	County Sheriff	Prosecuting Attorney Bad Check	County Home Resident Trust	Totals
Additions:						
Agency fund additions	\$ 459,765	\$ 12,378	\$ 1,604,019	\$ -	\$ 159,171	\$ 449,902,404
Deductions:						
Agency fund deductions	456,310	12,379	1,602,905	6	171,136	474,229,166
Excess (deficiency) of total additions over total deductions	3,455	(1)	1,114	(6)	(11,965)	(24,326,762)
Cash and investment fund balance - beginning	6,281	347	28,295	6	26,023	81,019,331
Cash and investment fund balance - ending	\$ 9,736	\$ 346	\$ 29,409	\$ -	\$ 14,058	\$ 56,692,569

LAPORTE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 As of December 31, 2008

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	37,889,578
Improvements other than buildings	748,992
Machinery and equipment	<u>19,595,302</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 58,402,702</u>

LAPORTE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2008

The County has entered into the following debt:

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	\$ 1,458,243

LAPORTE COUNTY
OTHER REPORTS

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

County Auditor
County Treasurer
County Sheriff
Health Department
Board of County Commissioners
Clerk of the Circuit Court
County Highway

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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

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

TO: THE OFFICIALS OF LAPORTE COUNTY, INDIANA

Compliance

We have audited the compliance of the LaPorte County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that is applicable to its major federal program for the year ended December 31, 2008. The County's major federal program is 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 its major federal program 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 its major federal programs for the year ended December 31, 2008.

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)

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

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

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

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

STATE BOARD OF ACCOUNTS

October 27, 2009

LAPORTE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2008

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		\$ 18,051
National School Lunch Program	10.555		<u>25,870</u>
Total for cluster			<u>43,921</u>
Special Supplemental Nutrition Program for Women, Infants and Children	10.557		<u>4,862</u>
Total for federal grantor agency			<u>48,783</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
Federal Surplus Property Transfer Program	16.578		<u>13,571</u>
Pass-Through Indiana Criminal Justice Institute			
Juvenile Accountability Block Grants	16.523	06-JB-013	9,989
		06-JB-121	3,731
		06-JB-104	<u>8,386</u>
Total for program			<u>22,106</u>
Crime Victim Assistance	16.575	06VA076	9,512
		07VA063	34,070
		07VA219	22,019
		07VA081	<u>21,053</u>
Total for program			<u>86,654</u>
Edward Byrne Memorial Formula Grant Program	16.579		<u>6,002</u>
Total for federal grantor agency			<u>128,333</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	38,671
		K8-07-03-01-08	<u>70,656</u>
Total for program			<u>109,327</u>
Pass-Through Indiana Department of Homeland Security			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		<u>7,264</u>
Total for federal grantor agency			<u>116,591</u>
<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>153,923</u>
Pass-Through Indiana Department of Health			
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283		<u>47,043</u>
Pass-Through Indiana Family and Social Service Administration			
Child Support Enforcement	93.563		
County Prosecutor			387,766
County Clerk			50,445
Indirect Costs			77,772
Incentive			<u>111,484</u>
Total for program			<u>627,467</u>
Total for federal grantor agency			<u>828,433</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		
06 State Homeland Security Program SHSP			<u>15,507</u>
Assistance to Firefighters Grant	97.044	EMW-2007-FO-06952	<u>37,427</u>
Total for federal grantor agency			<u>52,934</u>
Total federal awards expended			<u>\$ 1,175,074</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 a subrecipient as follows for the year ended December 31, 2008:

Program Title	Federal CFDA Number	Amount
Crime Victim Assistance	16.575	<u>\$ 9,512</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
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

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

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

Chief Deputy
Atley C. Price

Deputies

Bethany J. Beckman
Michael S. Bergerson
Kathryn T. Bernel
David J. Bishop
Patricia L. Boersma
John M. Espar
Steve L. Fenton
Christopher C. Fronk
John F. Lake
Barry F. McDonnell
Cory A. Shoffner
Alan J. Sirinek
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Fax: 219/873-3019
E-mail: prosmc@adsnet.com
www.laportecountyprosecutor.com

August 31, 2009

TO: State Board of Accounts

RE: LaPorte County Schedule of Findings and Questioned Costs
Section III - Finding 2007-2, Reporting Requirements

In addition to my answer dated June 17, 2008 to the Auditor's Office regarding this finding, I have been asked by Auditor Craig Hinchman to respond again to this finding. Below is the response from Barry McDonnell, Deputy Prosecuting Attorney and Administrator of my IV-D Child Support Office.

"My understanding of the process is that currently Tracie Tillman gets data regarding payroll and benefits in two different reports. Sheryl Lestinsky in the Auditor's Office provides a monthly payroll and benefits report; and Bonnie Rutherford provides the Payroll Distribution Report as well as a report of non-payroll monthly expenditures. Tracie then prepares the required reports for forwarding to the Child Support Bureau. The monthly reimbursement claim is forwarded to Bonnie for review. We will now add the layer of review of the source reports and Tracie's resulting reports by Cory Shoffner and me."

Sincerely,

Robert J. Beckman
Prosecuting Attorney
32nd Judicial Circuit of Indiana

cc: Barry McDonnell
Deputy Prosecuting Attorney

/bar

LAPORTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 27, 2009, with Craig Hinchman, Auditor; Barbara Huston, President of the Board of County Commissioners; and Rich Mrozinski, Jr., Vice-President of the County Council.